

EUROPEAN LAB

CALL FOR PARTICIPATION: DIALOGUE ON CLIMATE-RELATED REPORTING

19 July 2019

Dear Stakeholders.

The European Reporting Lab (European Lab) was recently established by EFRAG with the objective of stimulating innovation in corporate reporting by identifying and sharing good reporting practices (see website for more information on European Lab).

The first project of the European Lab on climate related reporting is being carried out by a Project Task Force (PTF) and it focuses on climate related disclosures including scenario analysis information. The ultimate objective of the first project is to provide support to preparers and users of climate-related disclosures by sharing good reporting practices.

Purpose of dialogue with climate-related reporting stakeholders

Dialogue with users and preparers of corporate reporting information is an important step of the European Lab PTF to ensure good practices that both facilitates preparers' tasks and serves users' needs. During Q4 2019, the PTF will issue a draft report for public consultation. Before the issuance of the draft report, and to ensure practical insights of stakeholders are reflected in the draft report, during the months of September and October, the PTF will engage in dialogue with users, preparers and other stakeholders of climate-related reporting information.

The dialogue will mainly occur through individual interviews that are anticipated to take between **45 minutes and one hour** and where appropriate the dialogue could also occur through group interviews and workshops with a longer duration.

Invitation to stakeholders with insights on climate-related reporting

To facilitate the forthcoming dialogue, the PTF is inviting expressions of interest from practitioners with experience and insights in either the reporting or use of climate-related reporting information. These include:

- Representatives from companies that report on climate risk and opportunities;
- Investors, analysts and lenders whose capital allocation decisions are informed by corporate reporting information;
- Other users of corporate reporting information including civil societies;
- Other experts with insights on climate-related reporting information including auditors, academics, consultancy firms and think tanks.

Expressions of interest to participate in the dialogue with the PTF on climate-related reporting are encouraged to be submitted by **17 September 2019** using the email address: europeanlab@efrag.org

It would be helpful if expressions of interest could be accompanied by a brief description of the organisation's or individual's specific interest and/or experience in climate-related reporting. We also request that you indicate whether you would be interested to be interviewed on

- Scenario analysis information only; or
- Climate-related disclosures other than scenario analysis information; or
- Both of the above (i.e. climate-related disclosures including scenario analysis information).

Looking forward to your reaction.

Michele Lacroix

Chair of the European Lab Climate Related Reporting Project Task Force



