

# EFRAG European Lab Nordic Outreach

## INVITATION – 14 January 2021 @ 9:00 -12:00 CET Preparatory work on EU non-financial reporting standards

The below organisations are pleased to host the EFRAG European Lab Nordic Outreach focusing on the preparatory work for the elaboration of possible EU non-financial reporting standards conducted by the dedicated Project Task Force (PTF).

The purpose of the online outreach event is to collect views of stakeholders on the tentative proposals of the PTF for a potential European Sustainability Reporting Standards Setter (ESS). The project task force was established in September 2020 and due to the tight deadlines, the PTF has not yet been able to discuss the collected proposals in plenary.

Therefore, the PTF will in parallel with the outreach events continue the discussions on the proposals – and input received in the outreach-sessions will feed into this process.

Participants in the outreach event will thus have an opportunity to provide comments and feedback to the PTF and provide guidance to the PTF in the effort to finalize the proposals before the end of January 2021. As a participant you will be able to raise questions to the panelists through the online chat function and participate in the online polling questions.

The Outreach seminar will be introduced by Patrick de Cambourg, Chair of the PTF and will be moderated by the Nordic members of the PTF.



### TIME AND VENUE

You can register and watch the web-meeting [here](#)

Overview of outreach-events are available [here](#)

### CONTACTS

#### EFRAG

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Registration and IT-issues

#### Hosting organisations

Hosting organisations can be reached through one of the following two contact persons:

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Confederation of Danish Industry



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# EFRAG European Lab Nordic Outreach

## Agenda

- 09:00 **Opening and welcome**  
Kristian Koktvedgaard, DI – Denmark
- 09:05 **Introduction and setting of the scene**  
Patrick de Cambourg, Chair PTF-NFRS
- 09:15 **Roundtable discussions - Themes**
- Theme 1: ESS Foundations  
Principles based, inclusive stakeholder definition, addressing EU-policies, sectors and intangibles – Have we identified the right foundations?
- Theme 2: ESS operational guidelines  
Policy priorities – EU / Global, quality of information, time horizon, levels of reporting, double materiality – Are all essential challenges addressed?
- Theme 3: ESS architecture  
Layers of reporting standards (general – sector specific – entity specific), reporting areas, topics and sub-topics, approach to SME inclusion – Will the proposed architecture create appropriate value?
- Theme 4: ESS reporting structure  
Sustainability statements, taxonomy, interconnection between financial and sustainability information, anchor points – Will the proposed structure create appropriate value?
- Theme 5: ESS priorities  
Roadmaps? Deadlines? SFRD? What would success look like in the short, medium and long term?
- 11:45 **Wrap up and next steps**  
Mikael Niskala, Mitopro OY
- 11:55 **Closing of the meeting**  
Kristian Koktvedgaard, DI

## Panellists

- Anders Ekholm, Director of Investments, Helsinki University (Investor)
- Birgitte Mogensen, FSR – Danish Auditors
- Bror Frid, Council of Swedish Financial Reporting Supervision (Supervisory authority)
- Marie Baumgarts, Head of Sustainability Regulatory Affairs and Sustainability Office, SEB (User)
- Jacob Fjalland, WWF DK (NGO)
- Jeppe Hoff Nielsen, Vice President, Head of Reporting & Accounting Excellence, Ørsted A/S (Preparer)
- Joni Mäkitalo, Director of Sustainability Reporting, Stora Enso OY (Preparer)
- Ole Buhl, Senior Vice President Environment Social Governance, ATP (User)
- Thomas Baden Fabricius, Danske Bank (User)
- Tram Nguyen, Sustainability Specialist, Teknos Group OY (Preparer)

## Moderators

- Kristiina Vares-Wartiavaara, Senior ESG Specialist, Portfolio Manager, OP Asset Management
- Kristian Koktvedgaard, Head of VAT, Accounting and Auditing, Confederation of Danish Industry
- Mikael Niskala, Senior Adviser, Mitopro OY
- Susanne Stormer, Member of EFRAG PTF



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