

Policy on EFRAG Public Transparency register

Updated version approved EFRAG Administrative Board 6 September 2022

New effective date: 1 August 2022

Background and purpose

EFRAG has maintained from September 2019 a public Transparency Register that covers the meetings of the EFRAG leadership to be transparent and render transparency to our stakeholders. In the new governance structure integrating the sustainability reporting activities, the leadership of EFRAG has been expanded covering the EFRAG Administrative Board President, the EFRAG Reporting Board Chairs, the EFRAG Reporting TEG Chairs and the EFRAG CEO.

EFRAG will maintain a public register on its website that is regularly updated and covers the calendar year.

Features of the EFRAG Public Transparency Register

Scope

Meetings of the EFRAG Administrative Board President, the EFRAG Reporting Board Chairs, the EFRAG Reporting TEG Chairs and the EFRAG CEO shall be included in the EFRAG transparency register which is published on the EFRAG website.

Meetings

Meetings include all physical, on-line meetings or telephone calls of 30 minutes or more, bilaterally or multilaterally organised by EFRAG or the party met for the purpose of discussing items within EFRAG's scope of technical financial reporting and technical sustainability reporting activities including strategic activities¹. This would also include speaking at conferences and active participation in roundtables and groups and discussion meetings over breakfast, lunch or dinner if these meetings are not held in the public domain.

The following **exceptions** apply:

- Attendance in an event or meeting without active participation would not be seen as a meeting for the purposes of the transparency register;

¹ This would include all stakeholder and stake holder organisations including business and professional organisations, regulators, European institutions, standard setters, companies and individual persons representing a specific interest.

- Public meetings held by EFRAG: EFRAG Reporting Boards, EFRAG Reporting TEGs and EFRAG CFSS and other public meetings;
- Public outreach events and conferences organised by EFRAG or by EFRAG in partnership with other organisation(s);
- EFRAG Working Groups and Advisory Panels meetings announced on the EFRAG website;
- External meetings and conferences held in public;
- Internal meetings not addressing EFRAG's technical and strategic scope of activities (EFRAG Administrative Board, committees of the EFRAG Administrative Board: EFRAG Administrative Board Nominating Committee; EFRAG Administrative Board Audit, Budget and Risk Committee; EFRAG Administrative Board Remuneration Committees; EFRAG General Assembly and its committees including EFRAG GA Nominating Committee);
- Informal conversations;
- Internal Secretariat meetings;
- On-line meetings and telephone calls (unless pre-arranged (see above));
- Meetings with media representatives;
- Social events;

Details reported (appendix)

- Date
- Venue
- EFRAG person involved in the meeting
- Name of organisation and or of person(s) met
- Purpose of the meeting/topics discussed

Data protection

In line with the GDPR requirements the external party/stakeholder is informed that if he or she meets with EFRAG that this meeting is recorded in the public transparency register that EFRAG is keeping on its website by the text in the signature in relation to appointments. By participating in the meeting, the stakeholder/external party agrees that the his or her name and the name of his or her organisation is mentioned in this register.

APPENDIX

Outline EFRAG Public Transparency Register

| Date | Venue | EFRAG representative | | | | | | Organisation, person, meeting, conference | Purpose / main topic |
|------|-------|--------------------------------------|-----------------|-----------------|--------------------|--------------------|-----------|---|----------------------|
| | | EFRAG Administrative Board President | EFRAG FRB Chair | EFRAG SRB Chair | EFRAG FR TEG Chair | EFRAG SR TEG Chair | EFRAG CEO | | |
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