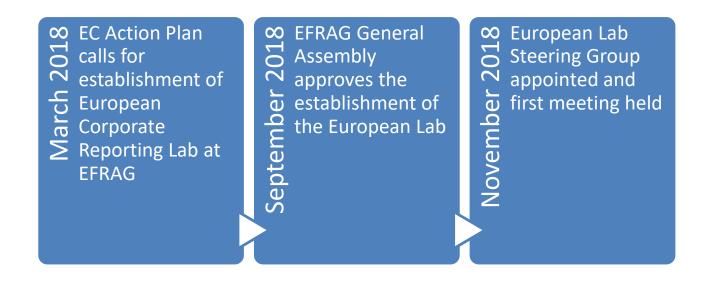


EUROPEAN CORPORATE REPORTING LAB LAUNCH TIMELINE



The European Lab is about stimulating innovation, identifying good reporting practices and not about setting standards or legislation



EUROPEAN LAB STEERING GROUP

- European Lab SG members are appointed for two-year term subject to renewal
- European Lab SG consists of experts and thought leaders in corporate reporting with diverse professional and EU Member State backgrounds
- European Lab SG responsibilities are to:
 - Decide on the agenda of the European Lab;
 - Appoint the Project Task Forces;
 - Provide high level scoping guidance on the European Lab projects;
 - Oversee the work of PTFs
- European Lab SG held its first meeting on 27 November 2018 and decided that the first European Lab project would be on climate-related reporting
- European Lab SG meeting on 5 March 2019 to discuss future projects





EUROPEAN LAB SG MEMBERS

EFRAG President Jean-Paul Gauzès is the Chairman of the European Lab SG; the Vice-Chairman is Alain Deckers, European Commission.

The additional 15 appointed European Lab SG members are:

- Hilde Blomme, accountancy profession, Belgian
- Ossian Ekdahl, company, Swedish
- Simonetta Ferrari, company, Italian
- Elisabeth Gambert, company, Austrian
- Sebastien Godinot, civil society, French
- Filip Gregor, civil society, Czech
- Imre Guba, user, Hungarian
- Albert Hasselmeyer, company, German
- Nancy Kamp-Roelands, accountancy profession, Dutch
- Esko Antero Kivisaari, financial services, Finnish
- Arlene McCarthy, other stakeholders, Irish
- Flavia Micilotta, user, Italian
- Jason Mitchell, user, British
- Linda Nielsen, academic, Danish
- Steven Marcus Tebbe, civil society, German



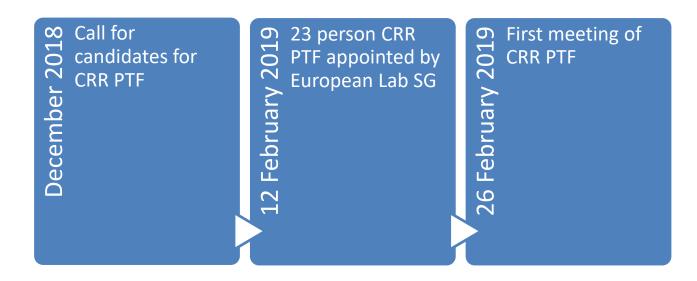
EUROPEAN LAB PROJECT TASK FORCES (PTF)

- The European Lab PTFs are responsible for the project deliverables including the contents of the project reports
- Each Lab project will have an appointed PTF for the duration of the project
- Envisioned work methods of PTFs in collaboration with EFRAG Secretariat
 - PTF meetings
 - Outreach to and information gathering from stakeholders
 - Public consultation where appropriate

The European Lab PTFs are responsible for project



CLIMATE-RELATED REPORTING (CRR) PTF LAUNCH





CRR PTF MEMBERS

Consists of practitioners including users and preparers and other experts in climaterelated reporting

The 23 appointed members of the climate-related reporting PTF are:

- Cristina Bage-Friborg, company (Sweden)
- Michel Bande, civil society organisation (Belgium)
- Piotr Biernacki, user (Poland)
- Jean-Francois Coppenolle, financial institution (UK)
- Eric Dugelay, accountancy profession (France)
- Aurelie Faure Schuyer, user (France)
- Elena Flor, financial institution (Italy)
- Antonio Fuertes Zurita, company (Spain)
- Andrea Gasperini, user (Italy)
- Giulia Genuardi, company (Italy)
- Andreas Horn, company (Germany)
- Andre Jakobs, financial institution (The Netherlands)
- Bertrand Janus, company (France)
- Kristina Jeromin, user (Germany)
- Michele Lacroix, user (France)- Chair of the PTF
- Anna Lindberg, financial institution (Sweden)
- Alexandra Middleton, academic (Finland)
- Miroslav Petkov, user (Bulgaria)
- Alice Peyrard, company (France)
- Nicole Röttmer, accountancy profession (Germany)
- Matthias Schmidt, accountancy profession (Germany)
- Jane Thostrup Jagd, consultant (Denmark)
- Michael Zimonyi, civil society organization (Hungary)



CRR PROJECT OVERVIEW

High-level scope on CRR agreed by European Lab SG

- Broad objectives:
 - Evaluating use of climate related information;
 - Evaluating entities climate-related reporting practices;
 - Considering the Task force climate-related Financial disclosures (TCFD) and other useful complementary frameworks
- Consider specific areas of focus including scenario analysis

CRR PTF- first meeting outcome:

- Created three sub-groups of PTF members focused on three topics
 - Scenario analysis and forward planning;
 - Gap analysis between current reporting and TCFD, NFRD and other suitable frameworks;
 - Integration of CRR information into risk reporting, financial statement information and linkage to public policy objectives.





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