

Circular Economy Reporting in Focus

THE DRAFT SIMPLIFIED ESRS E5



3 February 2026: 11:00 – 12:30



Online event

AGENDA

TIME	SESSION	
11.00 – 11.05	Welcome by the EFRAG Environmental Lead	
11.05 – 11.15	Significance of ESRS E5	<ul style="list-style-type: none"> • Explanation of the role and importance of circular economy in the current European context
11.15 – 11.25	Insights and lessons learnt from year one of ESRS E5 implementation	<ul style="list-style-type: none"> • Description of the main findings and issues related to ESRS E5 as enacted in 2023
11.25 – 11.50	ESRS E5 as enacted in 2023 vs. Simplified ESRS E5	<ul style="list-style-type: none"> • High-level modifications • Modification by Disclosure requirements
11.50 – 12.00	Beyond ESRS	<ul style="list-style-type: none"> • Overview of how other standards address the topics of resource use, circular economy and waste
12.00 – 12.10	What's next?	<ul style="list-style-type: none"> • Explanation on the future work at EFRAG
12.10 – 12.30	Q&A	

