

Policy on Sponsoring Specific EFRAG Activities and Initiatives

Approved EFRAG Administrative Board 17 March 2026

Purpose and Scope

- 1 This policy establishes the framework for entities and the general public to sponsor specific EFRAG projects, events, or initiatives.
- 2 Unlike the "Friends of EFRAG" program, which provides general support for EFRAG's mission, this sponsorship program is tied to specific activities and events, such as the ESRS Knowledge Hub, outreach events, or conferences and limited in time.

Guiding Principles

- 3 EFRAG sponsorship arrangements are governed by the following principles:
 - (a) **Independence:** Sponsorship must not impair EFRAG's technical work nor its standard-setting activities.
 - (b) **Non-Exclusivity:** Sponsorship opportunities are non-exclusive. EFRAG encourages a multiple sponsors approach to ensure diverse support from EFRAG Stakeholders. However there can be a single sponsorship notably in the lower financial range.
 - (c) **Integrity and Reputation:** Sponsors must be compatible with EFRAG's mission, core values and strategic objectives. Sponsorship must not create actual, potential, or perceived conflicts of interest or reputational risk.
 - (d) **Transparency:** Terms of support and the nature of the sponsorship will be clearly communicated in brochure for each specific project, event or initiative.

Sponsorship Criteria and Contributions

- 4 Detailed descriptions of suggested activities and their specific requirements will be shown on the EFRAG website.
 - (a) **Financial Contributions:** EFRAG will establish a minimum donation amount for stakeholders to sponsor a specific activity, depending on the scale and nature of the project or initiative.

Policy on Sponsoring Specific EFRAG Activities and Initiatives

- (b) **Contributions in Kind:** EFRAG may accept in-kind contributions (e.g., venue provision, technical platforms) subject to valuation and approval.

Application and Approval Process

- (c) **Public announcement:** Descriptions of suggested activities and their specific requirements will be published on the EFRAG website.
- (d) **Submission:** Interested parties submit a proposal detailing their interest in a specific activity and explain how their sponsorship aligns with EFRAG's mission.
- (e) **Due Diligence:** The EFRAG Secretariat will conduct a multi-layered review, including independence and conflict of interest assessments and geographical considerations. In particular, the EFRAG Secretariat assesses whether the donated amount is material compared to EFRAG received contributions and overall budget. Such an assessment is made taking into account all the contributions made by the entity, including those made as an EFRAG Member Organisation if applicable.
- (f) **Recommendation:** The EFRAG Administrative Board will review the sponsorship proposal.
- (g) **Final Decision:** Sponsorships are subject to approval by the EFRAG General Assembly for amounts higher than 50.000 euros following the Administrative Board's recommendation. Sponsorships for amounts lower than 50.000 euros are only subject to the approval of EFRAG Administrative Board. Sponsorships for amounts lower than 10.000 euros are subject to the approval of EFRAG Administrative Board President.
- (h) **Payment:** Once the sponsorship has been approved internally, EFRAG will sign an agreement with the interested party. The sponsorship will only take effect once the sponsoring amount has been paid.

Sponsor Benefits and Recognition

5 Benefits are tailored to the level of support and the specific activity sponsored. In cases where multiple sponsors support one activity with different amounts, recognition will be scaled accordingly. Potential Benefits include:

- (a) **Visibility** – Logo of the sponsor usage at the specific activity/event sponsored, website visibility if applicable, and mention in the EFRAG Annual Report of the sponsorship if welcomed by the sponsor.
- (b) **Engagement** - Reserved seating at the sponsored event.

Policy on Sponsoring Specific EFRAG Activities and Initiatives

- (c) **Leadership** - Opportunities for meetings with EFRAG leadership.
- (d) **Branding** – Possibility of use of activity-specific sponsorship branding and mentioning by the sponsor in his communications in accordance with EFRAG [guidelines as established for the Friends of EFRAG](#).

Compliance and Withdrawal

- 6 EFRAG reserves the right to withdraw sponsorship recognition if:
- (a) The sponsor engages in activities that harm EFRAG’s reputation or independence.
 - (b) Agreed contributions (financial or in-kind) are not delivered within the specified timeframe.