

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG SR TEG. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

Q&A Platform approval of categorisations and explanations

Cover Note

Objectives

- 1 To review and approve a batch of draft explanations provided by EFRAG Secretariat for questions categorized as 'explanations' by SRB (paper 06-02 – late upload).

Background of the EFRAG discussions

- 2 As of 29 May 2024, EFRAG has received 454 questions: 163 related to the cross-cutting, 125 to the environment, 79 to the social and 13 to the governance standards.
- 3 The batch of explanations has been prepared for discussion and approval at SR TEG level (paper 06-02 – late upload).
- 4 If the SR TEG has objections to any of the explanations (paper 06-02 – late upload), these should be voiced in the meeting or sent to EFRAG Secretariat as a written objection in advance of the meeting, mentioning ID number of the categorisation and proposed adjustment to the categorisation. In the latter case, please mail to g-and-a-platform@efrag.org.

Questions for EFRAG SR TEG

- 5 Does EFRAG SR TEG have objections to the explanations in paper 06-02?

Next steps

- 6 Further categorisations and explanations will be discussed in next SR TEG meetings.
- 7 Explanations agreed by SRT will be forwarded to SRB working groups and to SRB subsequently on a no-objection basis.

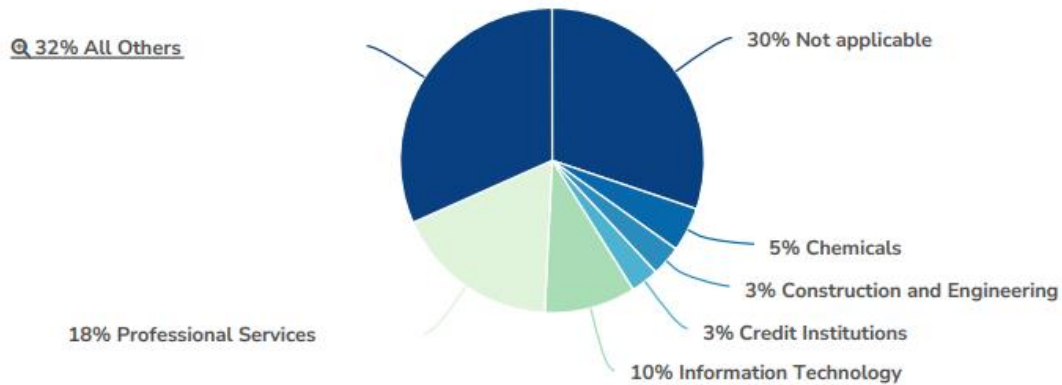
Agenda Papers

- 8 In addition to this cover note, agenda papers for this session are:
 - (a) 06-02 Explanations SR TEG meeting 20240606 (late upload)

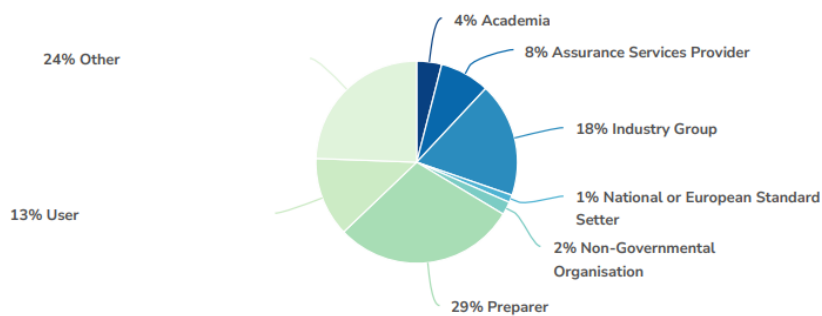
Appendix 1: Update Q&A Platform as of 29 May 2024

Question related to:	Number of questions received since 24 October 2023
x-cutting	163
Environment	125
Social	79
Governance	13
XBRL	11
VSME	1
LSME	0
Sectors	0
Other	54
not yet allocated to the above	0
TOTAL	454

Questions received by sector:



Questions received by stakeholder:



Q&A Categorisations and explanations – Cover Note

Questions received by country:

