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## **SEC 1 Sector classification Cover Note**

### **Objective**

- 1 The objective of this session is to recommend the SEC 1 ED to the EFRAG SRB for public consultation.

### **Questions for EFRAG SR TEG**

- 2 Do EFRAG SR TEG members have final comments on the Sector Classification ED? Please explain.
- 3 Do EFRAG SR TEG members agree to recommend the Sector Classification ED to the SRB for public consultation? Please explain.

### **Agenda Papers**

- 4 In addition to this cover note, agenda papers for this session are:
  - (a) Agenda paper 04-02 – Sector Classification SEC 1 ED; and
  - (b) Agenda paper 04-03 – Excel sheet mapping ESRS – EU Taxonomy.