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Q&A Platform update and categorisation of questions received

Cover Note

Objective

1 The objective for this session is to review and approve the next two batches of suggested categorisations.

2 In advance of today's meeting, the SRB has received the second and third list of suggested categorisations for review. The second list (06-02) is the same list as included in the meeting of the 29 November 2023. The third list (06-03) is an additional batch of categorisations. Both lists are subject for approval in this meeting.

Background

3 On the 23 November 2023, the SRB approved the first batch of categorisations (38 questions). In advance of the meeting of the 29 November, the SRB received the second batch of categorised questions (21 questions).

4 In SR TEG meeting of 5 December, no objection was raised to the categorizations of the first batch of questions, which are now considered final.

5 In addition, in SR TEG meeting of 5 December, 14 draft explanations of questions in the first batch of categorisations were reviewed and approved, subject to small edits to be made in five of them. The reviewed set of 14 explanations will be sent to the SRB for written approval shortly after the SRB meeting of 13 December.

6 As of 6 December, EFRAG has received 164 questions, including 63 related to the cross-cutting, 31 to the environment and 32 to the social standards.

Questions for EFRAG SRB

7 Does the SRB approve the suggested questions categorisations in documents 06-02 and 06-03?

Next steps

8 The SRB will discuss/approve categorisations in the following public SRB sessions: 10 January 2024.

Agenda Papers

9 In addition to this cover note, agenda papers for this session are:

(a) Agenda paper 06-02 – Batch (2) of additional categorised questions

(b) Agenda paper 06-03 – *Batch (3) of additional categorised questions*;

Appendix 1: Statistics of questions received as of 6 December 2023

Question characteristics:

DASHBOARD
ESRS Q&A Platform

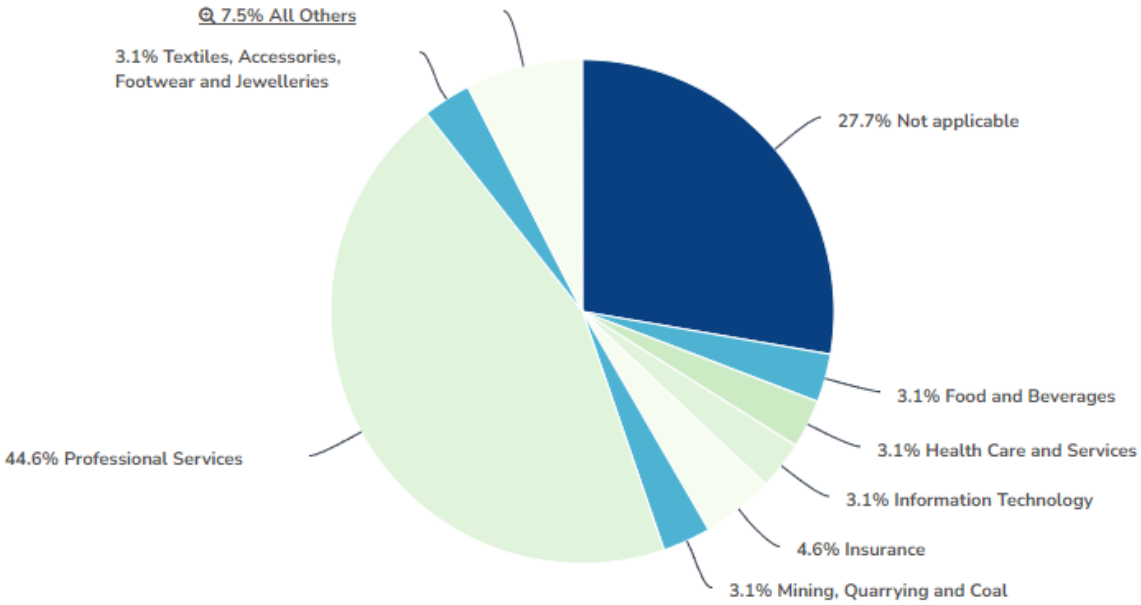
1.

Question relating to	All questions	Question answered/closed	Question categorised	Question received and under review
x-cutting	63	0	20	43
Environment	31	0	8	23
Social	32	0	7	25
Governance	1	0	0	1
XBRL	7	2	2	3
VSME	0	0	0	0
LSME	0	0	0	0
Other	30	14	1	15
not yet allocated to the above	0	n/a	n/a	0
Total	164	16	38	110

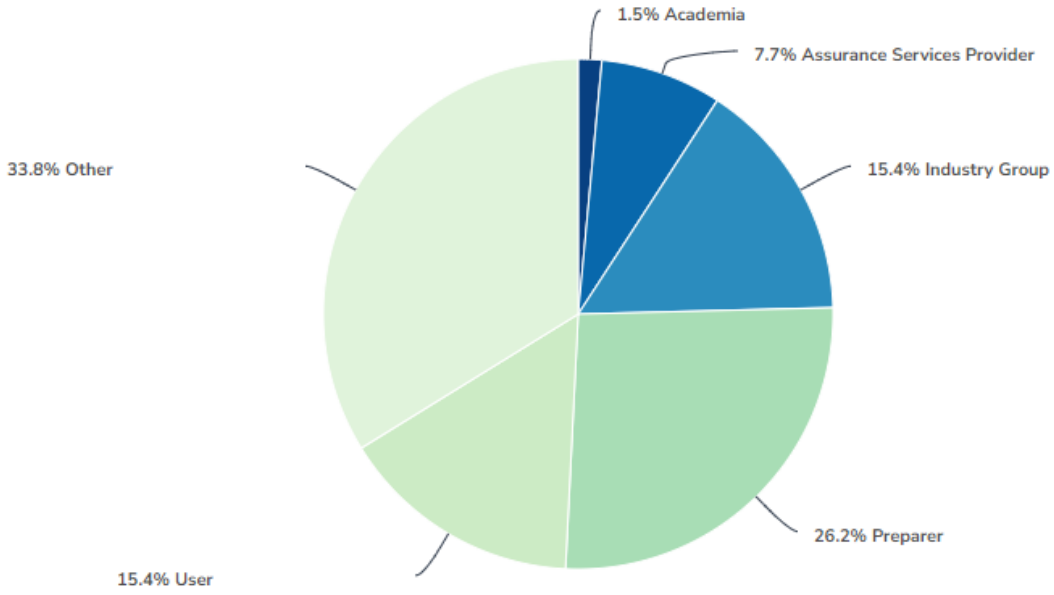
2.

Questions initially categorized by secretariat		
1 - explanation question		57
thereof:		
already drafted	46	
2a - implementation guidance (new)		14
2b - implementation guidance (addendum to existing one)		0
3 - amendment		1
4 - out-of-scope of EFRAG		17
5a -rejection: non-conclusive		2
5b - rejection: non-widespread		4
5c - rejection: not a technical ESRS Q&A Platform question		17
5d - rejection: already asked/answered		25
5e - rejection: on standards not yet Delegated Acts		0
5f - rejection: no (initial) answer provided		1
5g - rejection: other reasons		1
under further analysis		25
Total		164

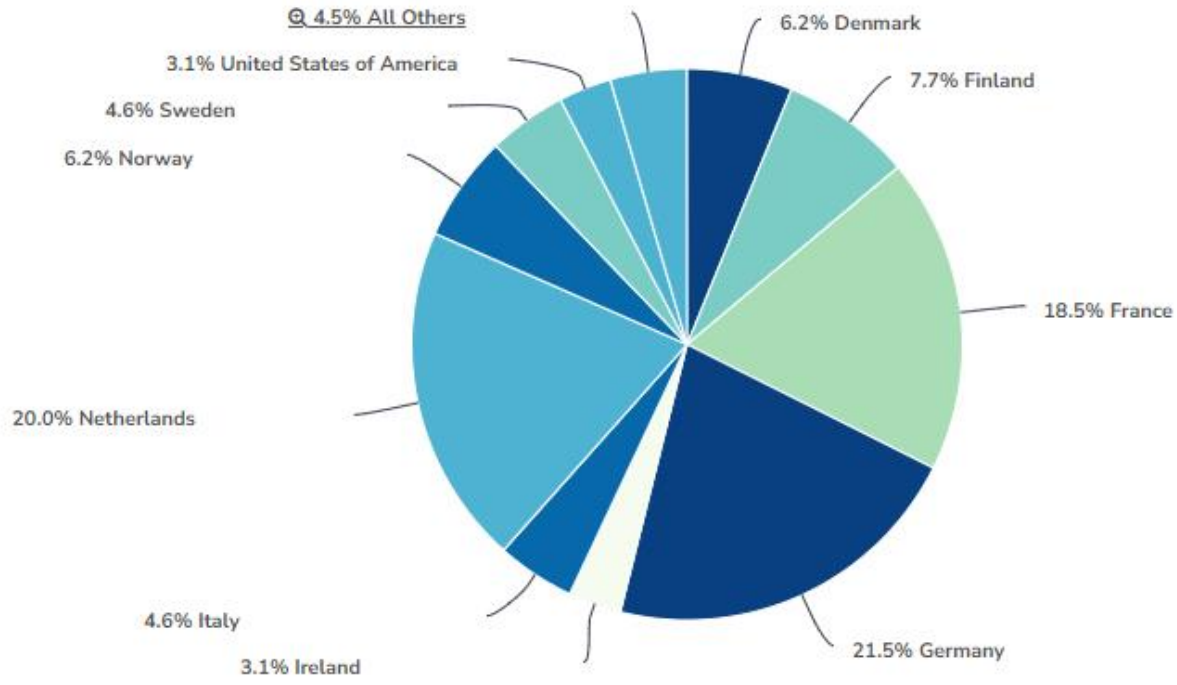
By sector:



By stakeholder:



By Country:


4.5% All Others
6.2% Denmark
3.1% United States of America
7.7% Finland
4.6% Sweden
6.2% Norway
18.5% France
20.0% Netherlands
4.6% Italy
3.1% Ireland
21.5% Germany