Q&A Platform approval of categorisations and explanations

Cover Note

Objective

1   Approve the batch of categorisations (paper 06-02).

2   Approve the batch of two explanations (paper 06-03).

Background

3   As of 19 June 2024, EFRAG has received 484 questions through its ESRS Q&A Platform: 169 related to the cross-cutting, 141 to the environment, 81 to the social standards and 13 to the governance standards.

4   Approval of categorisations: As of 19 June 2024, SRB has approved 331 categorisations.

5   A new batch of categorizations is presented to SRB (paper 06-02) for approval.

6   Paper 06-03 contains two explanations for SRB approval on a non-objection basis. Comments received in advance and during the latest SRB Working Group meeting (13 June) by its members were processed and incorporated by EFRAG Secretariat.

Questions for EFRAG SRB

7   Does the SRB approve the categorisations in paper 06-02?

8   Does the SRB approve on a no-objection basis the batch of explanations reviewed by the SRB Working Group (paper 06-03)?

Next steps

9   Categorisations approved by SRB will be sent to SR TEG.

10   Explanations approved by SRB will be published on the website once editorial edits are made.

11   SRB will discuss/approve the new categorisation in the next SRB session.

12   SRB will approve on a no-objection basis the next batch of explanations approved by SR TEG and processed by the SRB Working groups.

Agenda Papers

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

    (a)   Agenda paper 06-02 – Categorizations SRB meeting 240626

    (b)   Agenda paper 06-03 – Explanations SRB meeting 240626

Appendix 1: Update Q&A Platform as of 19 June 2024

Question related to:	Number of questions received since 24 October 2023
x-cutting	169
Environment	141
Social	81
Governance	13
XBRL	11
VSME	1
LSME	0
Sectors	1
Other	55
not yet allocated to the above	0
TOTAL	**484**