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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