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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 (03-02) is the same list as included in the meeting of the 29 November 2023. The third list (03-03) 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 03-02 and 03-03?

### 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 03-02 – Batch (2) of additional categorised questions
  - (b) Agenda paper 03-03 – *Batch (3) of additional categorised questions;*
  - (c) Agenda paper 03-04 – *For information - SRB meeting - Log of explanations as of 231129 - LATE UPLOAD*

**Appendix 1: Statistics of questions received as of 14 December 2023**

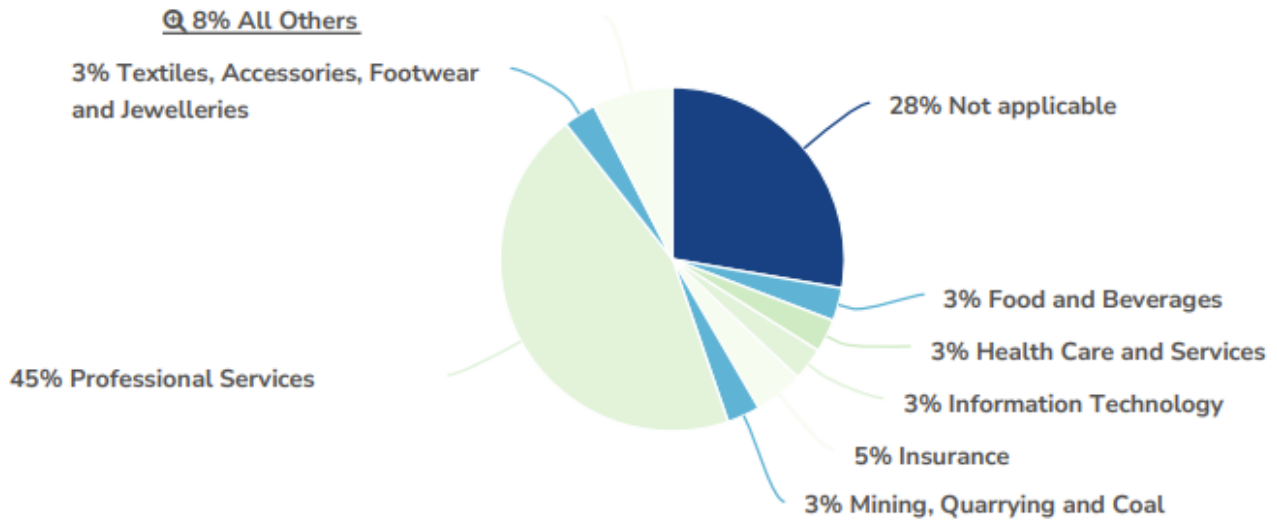
Question characteristics:

**DASHBOARD**  
**ESRS Q&A Platform**

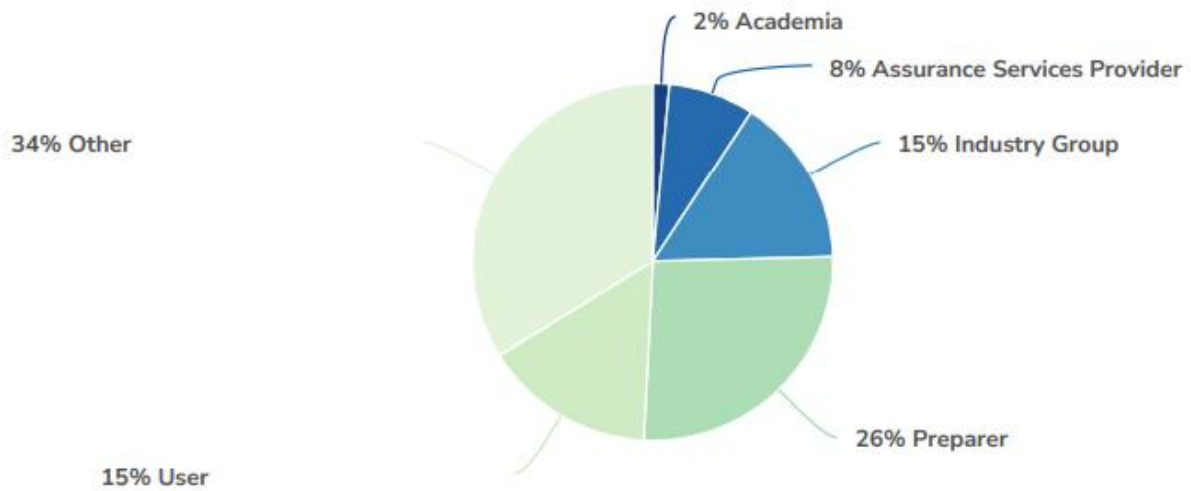
1. Question relating to	All questions	Question answered/closed	Question categorised	Question received and under review
x-cutting	68	0	20	48
Environment	45	2	8	35
Social	35	0	7	28
Governance	4	0	0	4
XBRL	7	2	2	3
VSME	0	0	0	0
LSME	0	0	0	0
Other	35	19	1	15
not yet allocated to the above	0	n/a	n/a	0
<b>Total</b>	<b>194</b>	<b>23</b>	<b>38</b>	<b>133</b>

2. Questions initially categorized by secretariat	
1 - explanation question thereof:	71
already drafted	62
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	3
5b - rejection: non-widespread	4
5c - rejection: not a technical ESRS Q&A Platform question	23
5d - rejection: already asked/answered	26
5e - rejection: on standards not yet Delegated Acts	0
5f - rejection: no (initial) answer provided	1
5g - rejection: other reasons	1
under further analysis	33
<b>Total</b>	<b>194</b>

By sector:



By stakeholder:



By Country:

