

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG SR TEG. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

Q&A Platform approval of categorisations and explanations

Cover Note

Objectives

- 1 to review and approve the explanations objected by SR TEG in previous public sessions (paper 08-02).
- 2 to review and approve a new batch of draft explanations provided by EFRAG secretariat for questions categorized as ‘explanations’ by SRB (paper 08-03).

Background of the EFRAG discussions

- 3 Explanations related to the question ID 201 were objected by SR TEG in earlier meetings. EFRAG Secretariat has addressed the comments received by the SR TEG and the reviewed explanations will be considered for approval (see paper 08-02).
- 4 If the SR TEG has objections to any of the draft explanations (paper 08-03), these will be voiced in the meeting or sent to EFRAG Secretariat as a written objection in advance of the meeting, mentioning ID number of the explanation and proposed adjustment to the draft answer.
- 5 As of 29 February, EFRAG has received 329 questions, including 113 related to the cross-cutting, 85 to the environment and 63 to the social standards.

Questions for EFRAG SR TEG

- 6 Does the SR TEG approve ID 201 (paper 08-02)?
- 7 Does EFRAG SR TEG approve the draft explanations in agenda paper 08-03 (subject to editorial review)?

Next steps

- 8 Further classifications and draft explanations will be discussed in next SRT meetings
- 9 Explanations agreed by SRT will be forwarded to SRB on a no-objection basis

Agenda Papers

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

Q&A Categorisations and explanations – Cover Note

- (a) Agenda paper 08-02 – Log of amended explanations / explanations objected by SR TEG in previous public sessions 240307;
- (b) Agenda paper 08-03 – Log of draft explanations SR TEG Meeting 240307.