

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 explanations

Cover Note

Objectives

- 1 to review and approve a batch of draft explanations provided by EFRAG Secretariat for questions categorized as ‘explanations’ by SRB, and which were deferred during the last SR TEG meeting (SR TEG 240411) (paper 06-02).

Background of the EFRAG discussions

- 2 As per the EFRAG due process for the Q&A workstream, SR TEG approved the categorisation for 51 questions in the previous meeting (SR TEG 240411), but decided due to time constraints to defer the explanations presented in the previous meeting to today’s meeting (see paper 06-02; same paper as 07-03 presented on 11 April 2024).
- 3 Explanations related to the questions ID 185, 186, 201 were objected by SR TEG in previous meetings. EFRAG Secretariat has addressed the comments received by the SR TEG and the reviewed explanations will be considered for approval (see paper 06-02).
- 4 ID 226 has been approved by SRT subject to editorial in an earlier meeting (SR TEG 240201). Nevertheless, it is provided in paper 06-02 for information purposes, as it relates to ID 186 and 301 being also on substances of (very high) concern.
- 5 If the SR TEG has objections to any of the draft explanations (paper 06-02), these should 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. In the latter case, please mail to q-and-a-platform@efrag.org.

Questions for EFRAG SR TEG

- 6 Does EFRAG SR TEG approve the draft explanations in agenda paper 06-02 (subject to editorial review)?

Next steps

- 7 Further categorisations and draft explanations will be discussed in next SRT meetings.

Q&A Categorisations and explanations – Cover Note

- 8 Explanations agreed by SRT will be forwarded to SRB working groups and to SRB subsequently on a no-objection basis.

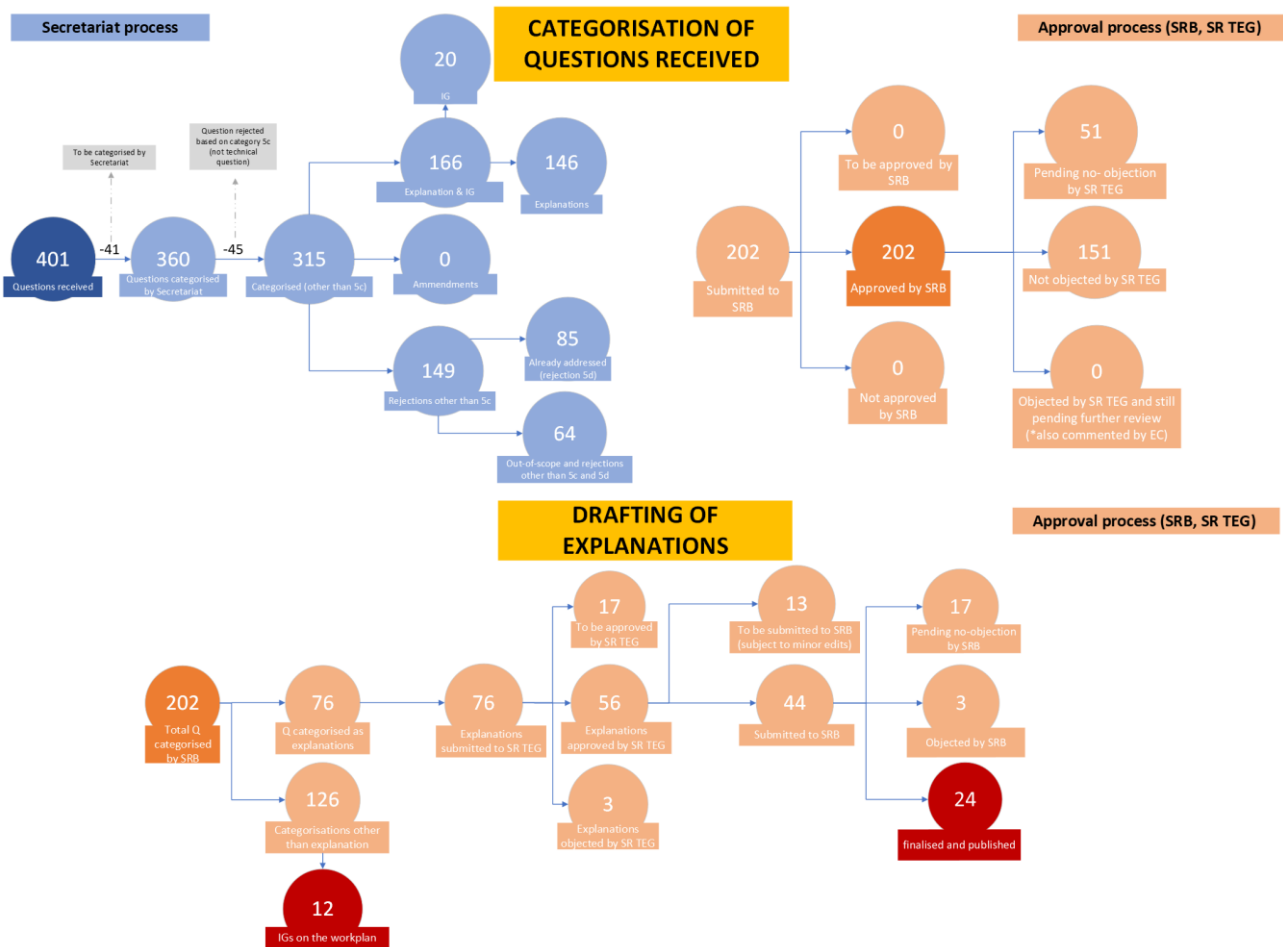
Agenda Papers

- 9 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 06-02 – Log of draft explanations SR TEG Meeting 240422.

Appendix 1: Update Q&A Platform as of 03 April 2024

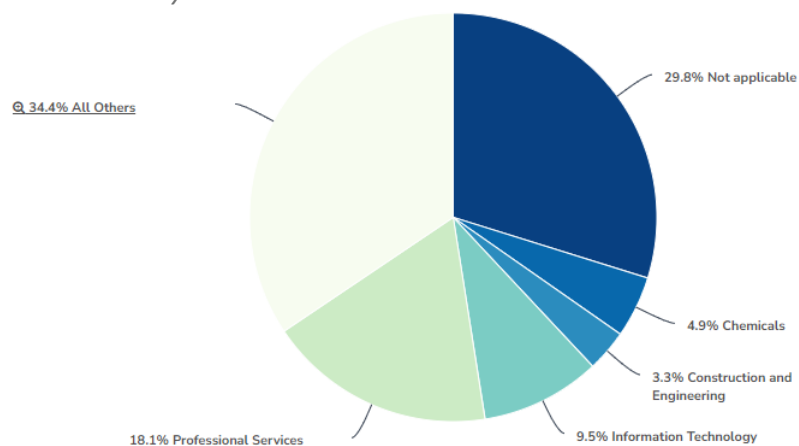
| Question related to: | Number of questions received since 24 October 2023 |
|--------------------------------|--|
| x-cutting | 138 |
| Environment | 113 |
| Social | 74 |
| Governance | 12 |
| XBRL | 9 |
| VSME | 1 |
| LSME | 0 |
| Sectors | 0 |
| Other | 54 |
| not yet allocated to the above | 0 |
| TOTAL | 401 |

Overview of questions received as of 03 April 2024 - categorisations and explanations:

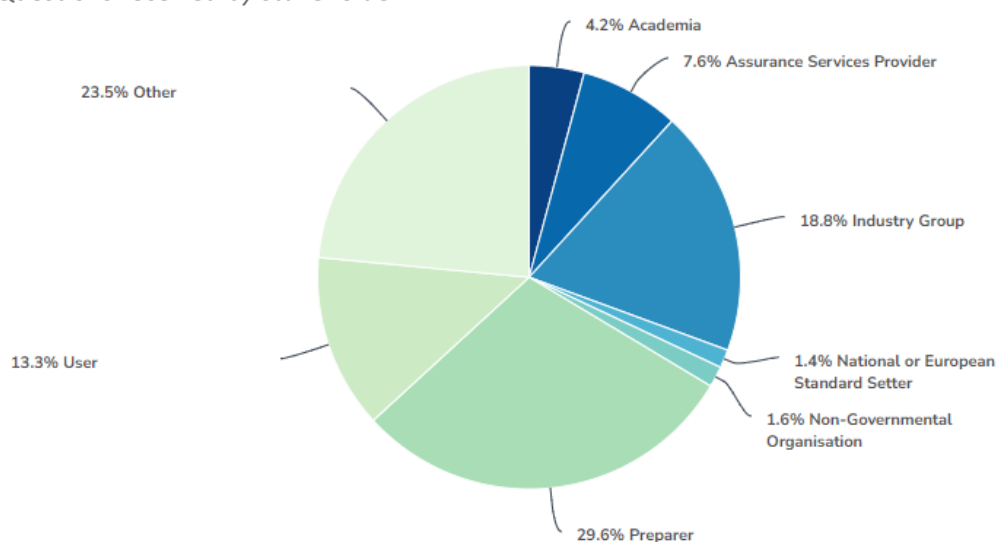


Q&A Categorisations and explanations – Cover Note

Questions received by sector:



Questions received by stakeholder:



Questions received by country:

