

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

Cover Note

Objectives

- 1 To review and approve the latest batch of categorised questions approved by the SRB (paper 05-02) and (if resources allow) also agree on a new batch of explanations (paper 05-03 – potential late upload).

Background of the EFRAG discussions

- 2 As of 25 April 2024, EFRAG has received 432 questions: 154 related to the cross-cutting, 123 to the environment, 76 to the social standards and 14 to the governance standards.
- 3 Approval of categorisations: As of 02 May 2024, SR TEG has approved 200 questions; 73 explanations have been approved. During the previous meeting (SR TEG 240425), SR TEG approved 17 questions, 6 of them pending editorial changes, and ID166 was parked.
- 4 As per the EFRAG due process for the Q&A workstream, SRB approved the categorisation for 41 questions in the previous meeting (SRB 240502), which SR TEG has to approve on a non-objection basis.
- 5 Depending on constrained resources at TEG level there might also be a late upload of explanations for approval (paper 05-02 - potential late upload).
- 6 If the SR TEG has objections to any of the categorisation (paper 05-02) or explanations (paper 05-02), 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 categorisation and proposed adjustment to the categorisation. In the latter case, please mail to g-and-a-platform@efrag.org.

Questions for EFRAG SR TEG

- 7 Does EFRAG SR TEG have objections to any of the categorisations approved by the SRB in agenda paper 05-02 or to the explanations in paper 05-03 - potential late upload?

Next steps

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

Q&A Categorisations and explanations – Cover Note

- 9 Categorisations agreed by SR TEG will be final and published on the weekly log of questions at EFRAG's website.

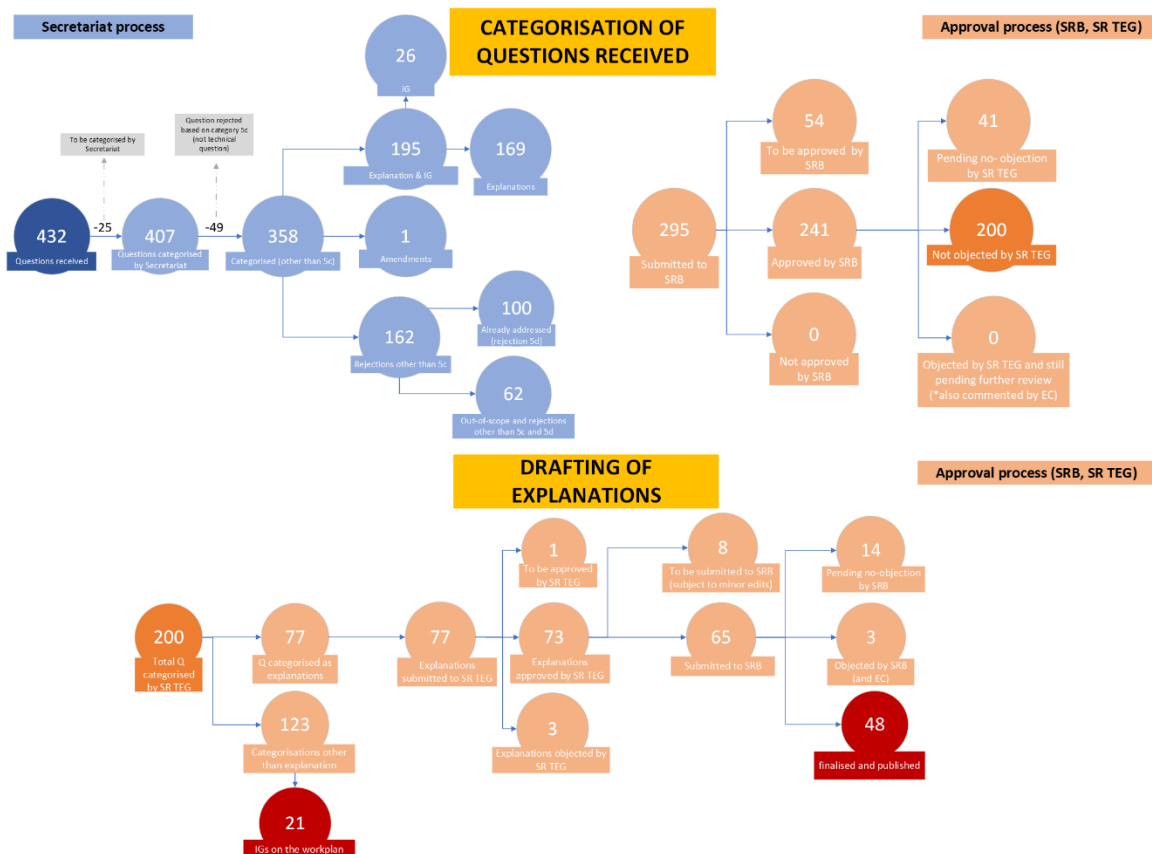
Agenda Papers

- 10 In addition to this cover note, agenda papers for this session are:
- (a) 05-02 Log of categorization SR TEG meeting 20240508
 - (b) 05-03 Log of explanations SR TEG meeting 20240508

Appendix 1: Update Q&A Platform as of 02 May 2024

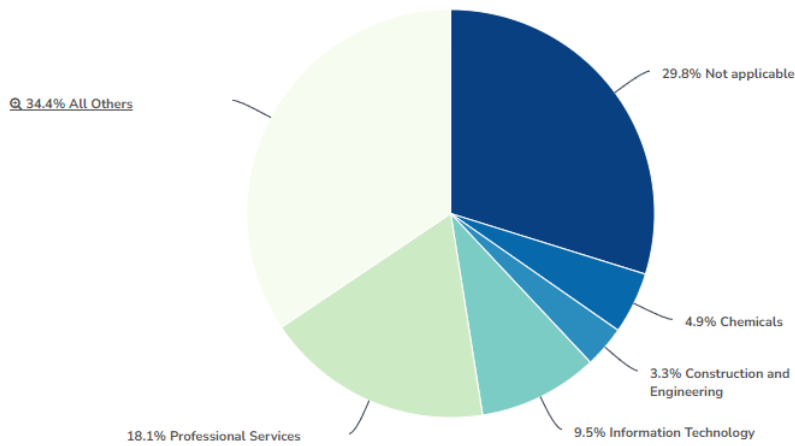
Question related to:	Number of questions received since 24 October 2023
x-cutting	154
Environment	123
Social	76
Governance	14
XBRL	10
VSME	1
LSME	0
Sectors	0
Other	54
not yet allocated to the above	0
TOTAL	432

Overview of questions received as of 02 May 2024 - categorisations and explanations:

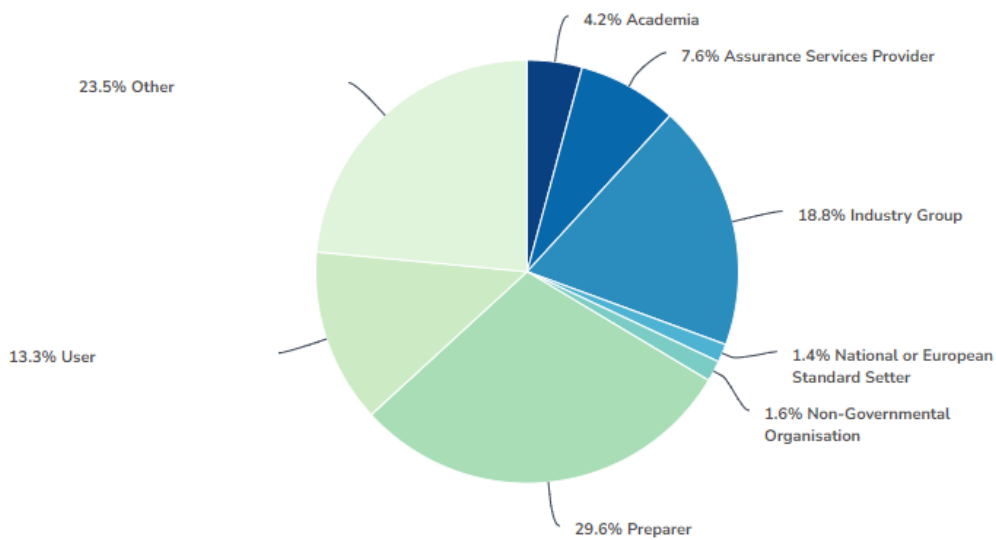


Questions received by sector:

Q&A Categorisations and explanations – Cover Note



Questions received by stakeholder:



Questions received by country:

