

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 (paper 04-02).

Background of the EFRAG discussions

- 2 As of 10 June 2024, EFRAG has received 475 questions: 169 related to the cross-cutting, 141 to the environment, 81 to the social and 13 to the governance standards.
- 3 As of 10 June, EFRAG has released 68 Explanations to respond to stakeholders' technical questions on the ESRS (a new set of 44 explanations was released on 30 May 2024 in a document compiling all explanations issued so far).
- 4 The attached batch of explanations (paper 04-02) was previously submitted to SR TEG for review and approval at its meeting on 6 June and now contains edits to accommodate written comments received by SR TEG members (e.g. in ID 803, 821 and 855).
- 5 If the SR TEG has objections to any of the explanations (paper 04-02), these should be voiced in the meeting or sent to EFRAG Secretariat as a written objection in advance of the meeting (please mail to q-and-a-platform@efrag.org).

Questions for EFRAG SR TEG

- 6 Does EFRAG SR TEG approve the explanations in paper 04-02?

Next steps

- 7 Further categorisations and explanations will be discussed in next SR TEG meetings.
- 8 Explanations agreed by SRT will be forwarded to SRB working groups and to SRB subsequently on a no-objection basis.

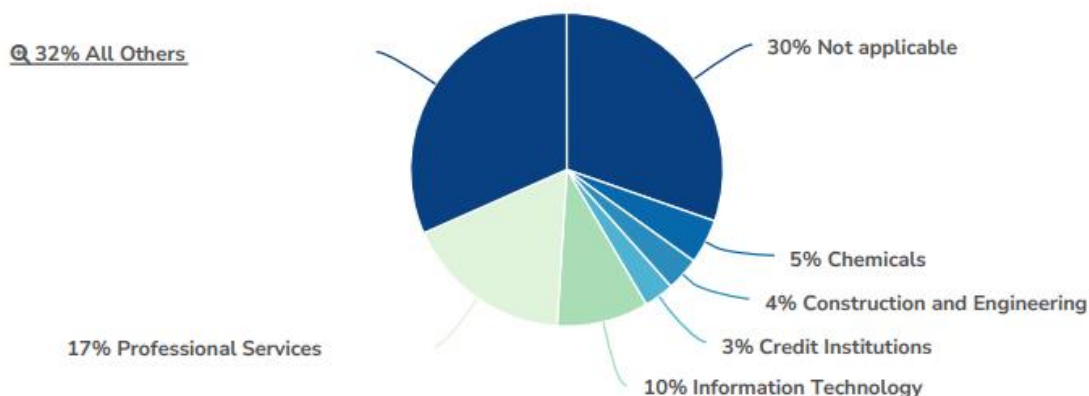
Agenda Papers

- 9 In addition to this cover note, agenda papers for this session are:
 - (a) 04-02 Explanations SR TEG meeting 20240618

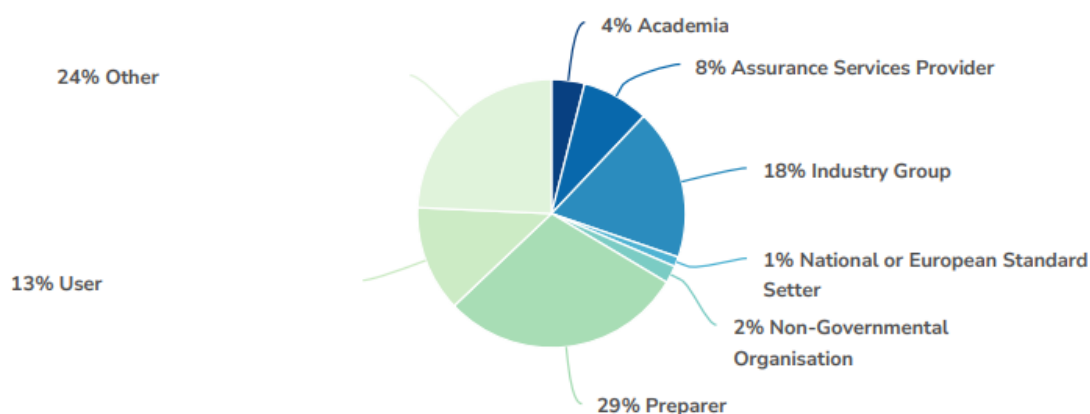
Appendix 1: Update Q&A Platform as of 10 June 2024

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	58
not yet allocated to the above	0
TOTAL	475

Questions received by sector:



Questions received by stakeholder:



Questions received by country:

