

This paper provides the technical advice from EFRAG SR TEG to the EFRAG SRB, following EFRAG SR TEG's public discussion. The paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB. This paper is made available to enable the public to follow the EFRAG's due process. Tentative decisions are reported in 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.

ESRS MQC Mining, Quarrying and Coal Cover Note

Objective

- 1 The objective of this session is twofold:
 - (a) To discuss the materiality approach to sector ESRS and assess how it influences the drafting of ESRS MQC.
 - (b) To tentatively approve the ESRS MQC for public consultation.

Agenda Papers

- 2 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 04-01 – Illustration of materiality approach to sector ESRS;
 - (b) Agenda paper 04-02 – ESRS Mining, Quarrying and Coal (clean); and
 - (c) Agenda paper 04-03 – ESRS Mining, Quarrying and Coal (compared).