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Q&A Platform approval of categorisations and explanations

Cover Note

Objective

- 1 Approve the new batch of categorizations sent to SRB in advance of this meeting (paper 06-02).
- 2 Approve the batch of explanations sent to SRB (paper 06-03).

Background

- 3 As of 17 April 2024, EFRAG has received 418 questions: 141 related to the cross-cutting, 117 to the environment, 74 to the social standards and 12 to the governance standards.
- 4 Approval of categorisations: As of 17 April 2024, SRB has approved 202 questions. The new batch of categorisations (paper 06-02) has 41 questions.
- 5 Approval of explanations: The newly established SRB Working Group has met for the first-time on 15 April and discussed and agreed on 25 explanations (subject to editorial amendments by Secretariat); they are now presented to SRB for approval on a no-objection basis (paper 06-03).

Questions for EFRAG SRB

- 6 Does the SRB approve the suggested question categorisations in document 06-02?
- 7 Does the SRB approve the explanations in paper 06-03?

Next steps

- 8 Explanations approved by SRB in today's meeting will be released on EFRAG's website.
- 9 SRB will discuss/approve new categorisations in the next SRB session (tbc).
- 10 SRB will approve on a no-objection basis the next batch of explanations approved by SR TEG.

Agenda Papers

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

Update on categorisation Q&A Platform – Cover Note

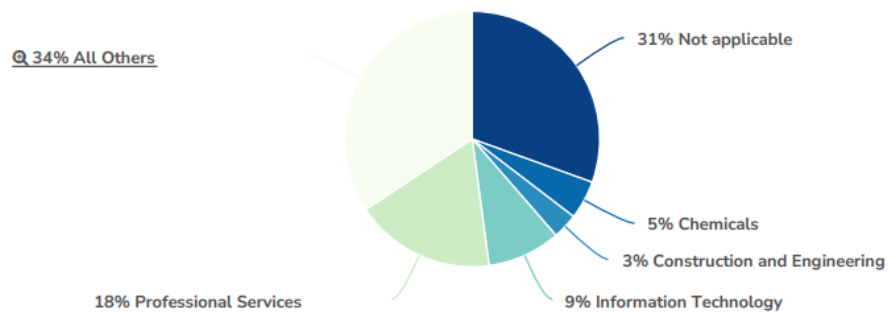
- (a) Agenda paper 06-02 – Batch of categorisations
- (b) Agenda paper 06-03 – Batch of explanations

Appendix 1: Update Q&A Platform as of 17 April 2024

Question related to:	Number of questions received since 24 October 2024
x-cutting	141
Environment	117
Social	74
Governance	12
XBRL	10
VSME	1
LSME	0
Sectors	0
Other	55
not yet allocated to the above	8
TOTAL	418

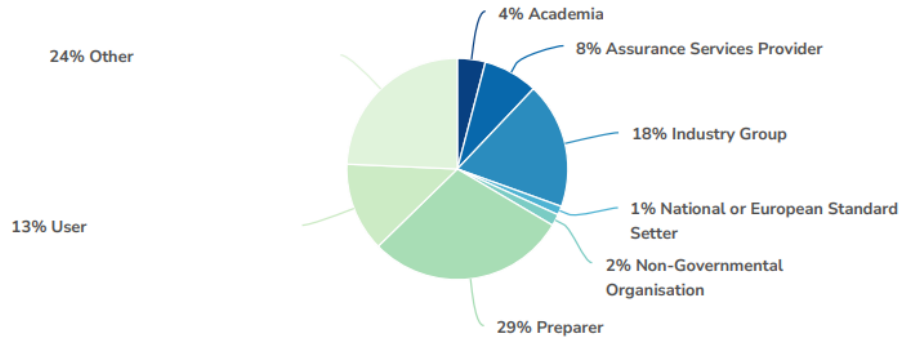
Overview of questions received as of 03 April 2024 - categorisations and explanations:

Questions received by sector:



Questions received by stakeholder:

Update on categorisation Q&A Platform – Cover Note



Questions received by country:

