

# ESRS Q&A PLATFORM

## 1st questions received and update on process

SRB Meeting 23 Nov 2023



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**This is the same paper as for the meeting of 15 November 2023.**

## OBJECTIVES OF THIS SESSION

- PROVIDE AN UPDATE ABOUT THE Q&A PLATFORM AND THE TYPE OF QUESTIONS RECEIVED TO DATE
- PROCESS HOW THE SRB IS SUGGESTED TO REVIEW AND APPROVE CATEGORIES
- DELIVER THE FIRST BATCH OF APPLICATIONS AND REJECTIONS FOR APPROVAL AT ONE OF THE FUTURE MEETINGS (**LATE UPLOAD**)
- OUTLINE NEXT STEPS



UPDATE ABOUT THE Q&A PLATFORM  
AND  
TYPE OF QUESTIONS RECEIVED TO DATE

## UPDATE ABOUT THE Q&A PLATFORM

- Q&A Platform was launched on 24 October (see [news item](#))
- Stakeholders can access on [EFRAG's website](#) the
  - submission form and
  - the log of questions submitted (updated every week)
- EFRAG Secretariat processes the questions internally in preparation for SRB public sessions
- As of 8 November EFRAG has received 90 questions
  - they vary in complexity; overall are reasonable; information received is adequate to understand concern
  - Platform collects questions adequately;
  - Addressing questions requires input from all SR secretariat teams and, as expected, adds significant workload

# OVERVIEW OF QUESTIONS RECEIVED AS OF 8 NOV 2023 (I)

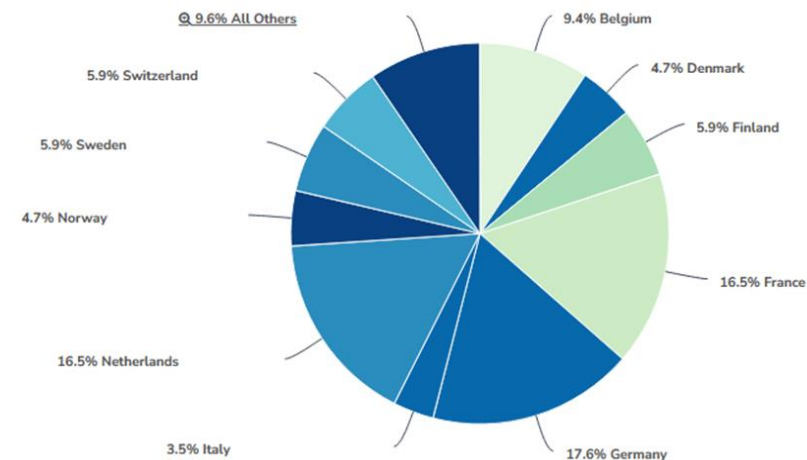
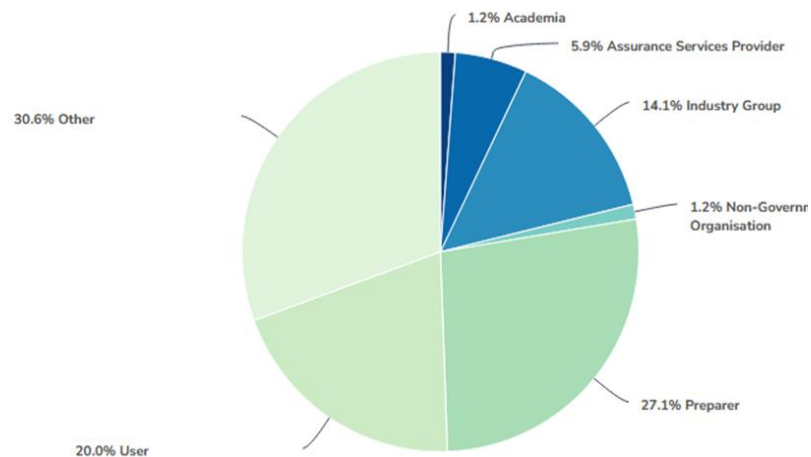
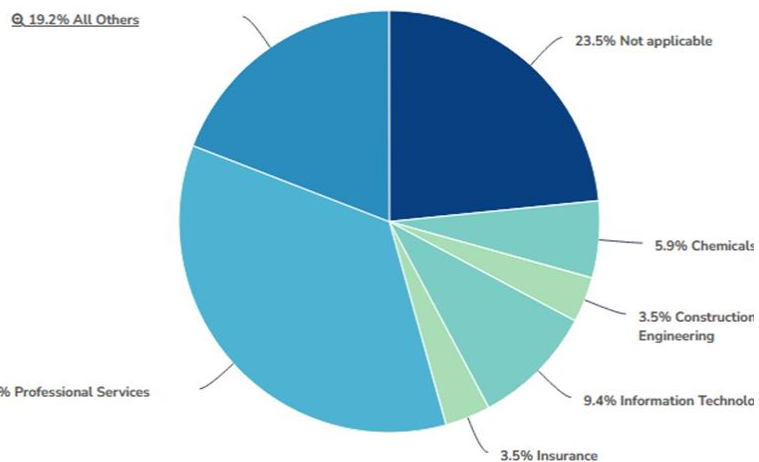
Questions related to:	Number of questions received	Rejected under '5c - not a technical Q&A Platform question' (*addressed outside of this process by the Secretariat)	Categorized (*other than 5c)	Under review
X-cutting	34	0	0	34
Environment	11	0	0	11
Social	7	0	0	7
Governance	1	0	0	1
XBRL	4	1	0	3
LSME	0	0	0	0
VSME	0	0	0	0
Other	11	6	0	5
Not yet allocated to the above	22	n/a	n/a	22
<b>TOTAL</b>	<b>90</b>	<b>7</b>	<b>0</b>	<b>83</b>

# OVERVIEW OF QUESTIONS RECEIVED AS OF 8 NOV. 23 (II)

By sector

By stakeholder category

By country



# OVERVIEW OF QUESTIONS RECEIVED AS OF 8 Nov. 23 (III)

DASHBOARD				
ESRS Q&A Platform				
2.	Questions initially categorized by secretariat			
1 - application				31
thereof:				
clarification already drafted			17	
2a - implementation guidance (new)				7
2b - implementation guidance (addendum to existing one)				0
3 - amendment				0
4 - out-of-scope of EFRAG				7
5a - rejection: non-conclusive				1
5b - rejection: non-widespread				3
5c - rejection: not a technical ESRS Q&A Platform question				7
5d - rejection: already asked/answered				11
5e - rejection: on standards not yet Delegated Acts				0
5f - rejection: no (initial) answer provided				1
5g - rejection: other reasons				0
under further analysis				22
<b>Total</b>				<b>90</b>
thereof: categorisation awaiting review				27
thereof: clarification drafted and awaiting review				17



# EXAMPLES OF QUESTIONS RECEIVED AND SUGGESTED CATEGORIZATION\* (I)

CATEGORY	ILLUSTRATIVE QUESTION
1 – Application	"What are the 'ESRS sectors' mentioned under the ESRS 2 Disclosure Requirement SBM-1?"
2 – Implementation Guidance	"Can EFRAG provide an impact description for each of the (sub)(Sub) topics in the list of sustainability matters to be considered as displayed in AR 16?"
3 – Amendment	/

\*Pending approval by the SRB.

# EXAMPLES OF QUESTIONS RECEIVED AND SUGGESTED CATEGORIZATION\* (II)

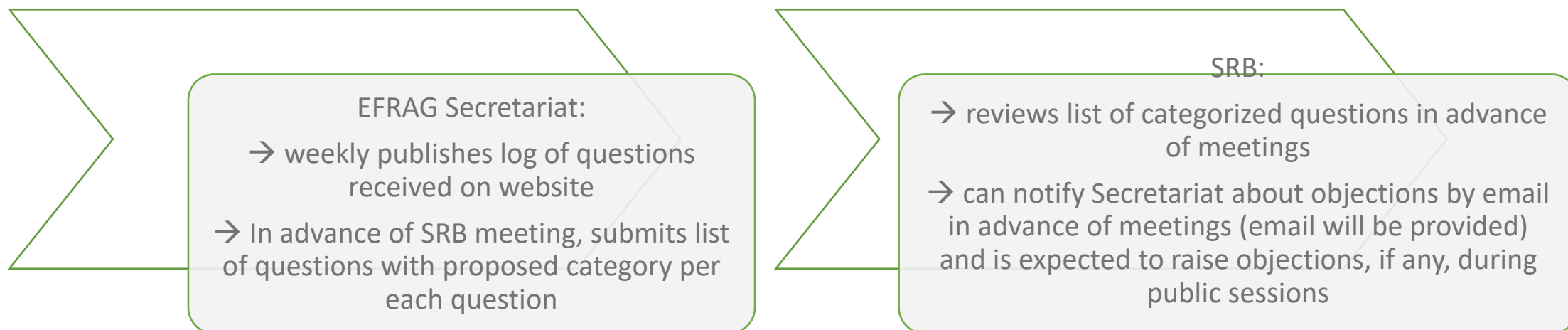
CATEGORY	ILLUSTRATIVE QUESTION
4 – Out of scope	"Who will be able to audit the content of the disclosed information?"
5a – Rejection: non-conclusive	"Define all."
5b – Rejection: non-widespread	"For Group holding, is a simplified core business value chain segmentation enough?"
5c – Rejection: not a technical Q&A Platform question (*is addressed outside of this process by the Secretariat)	"Is there a final (non-draft) version of the ESRS approved by the EU publicly available?"
5d – Rejection: Already asked/answered	<i>[whenever applicable – also possible for MAIG and VCIG]</i>
5e – Rejection: on standards not yet Delegated Act	/
5f – Rejection: no (initial) answer provided	<i>[whenever applicable]</i>
5g – Rejection: Other reasons under further analysis	/

\*Pending approval by the SRB.



PROCESS HOW THE SRB IS  
SUGGESTED TO REVIEW  
AND APPROVE CATEGORIES

# PRACTICALITIES - HOW TO REVIEW AND APPROVE SUGGESTED CATEGORIES\*



\* For an overview of the full formal process involving the SRB and the SR TEG, please see meeting documents related to the SRB meeting of 11 October 2023.

# HOW TO NAVIGATE THE LIST OF QUESTIONS TO BE REVIEWED BY THE SRB

Mailing from ESRS Q&A Platform to Sustainability Reporting Board, Technical Expert Group or European Commission													
cutoff date for questions processed by EFRAG secretariat:				11/8/2023		Mailing for:		SR Board		Mailing type:		a: cat. to be sent to SRB	
Response ID	Main Sect	Country where submitter company/ organization is based	Q+A Title (Secretariat)	Question asked (Secretariat)	ESRS reference (Secretariat)	Allocation to E, S, G, x-cutt and others	Category: * Clarification * Imp.G * Amendment * out of scope * Rejection (initial proposal)	bundling  (only applicable for implementation guidance and 5c already asked)	Reason for categorization (use bullet point)				

*[screensharing of the list]*



## NEXT STEPS

## NEXT STEPS

- Upcoming public SRB sessions to discuss/approve categories:  
29 November and 13 December
- SRB has received in advance of today's meeting the first list of suggested categorizations and is encouraged to start reviewing
- EFRAG secretariat will update this list with additional categorized questions by 22 November  
(for SRB meeting 29 November)



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THANK YOU