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Q&A Platform approval of categorisations and explanations

Cover Note

Objective

- 1 The objective of this session is to review and raise any objections to the batches of categorised questions approved by the SRB.
- 2 Additionally, an objective is to review and approve a batch of draft answers (explanations) provided by EFRAG secretariat for questions categorized as 'explanations'.

Background of the EFRAG discussions

- 3 As per the EFRAG due process for the Q&A workstream, the SRB approved the second and third batches of categorisations in the meeting on 15 December 2023. The batches were combined in one document that is subject for review in this meeting and is listed in agenda paper 05-02.
- 4 If the SR TEG has any objections to categorisations, these will be voiced in the meeting or sent to EFRAG Secretariat as a written objection in advance of the meeting.
- 5 For the categorisations to which SR TEG does not object, the secretariat has drafted explanations which are subject to SR TEG review and approval. The explanations for the categorisations are listed in the agenda paper 05-03 and 05-04 [late upload] of this meeting.
- 6 If the SR TEG has objections to any of the explanations, they may do so by providing input in the meeting of 18 January or providing written feedback to the Q&A email address mentioning ID number of the explanation and proposed adjustment to the draft answer (by 18 January).
- 7 As of 11 January, EFRAG has received 226 questions, including 80 related to the cross-cutting, 50 to the environment and 43 on the social standards. Please see Appendix 1 of this cover note for further statistics on the questions received thus far.

Questions for EFRAG SR TEG

- 8 Does EFRAG SR TEG have any objections to the categorisations approved by the SRB in agenda paper 05-02?
- 9 Does EFRAG SR TEG approve the explanations in agenda paper 05-03 and 05-04 [late upload]?

Next steps

- 10 The SR TEG will discuss/review the next batch of categorisations per written no objection proposal and/or review in a public session (expected late January or early February 2024).
- 11 The SR TEG will approve the next batch of explanations for categorised questions in a public session (expected late January or early February 2024).

Agenda Papers

- 12 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 05-02 – Log of categorisations SR TEG Meeting 240118;
 - (b) Agenda paper 05-03 – Log A of draft explanations SR TEG Meeting 240118.
 - (c) Agenda paper 05-04 – Log B of draft explanations SR TEG Meeting 240118 [late upload].

Appendix 1: Statistics of questions received as of 11 January 2024

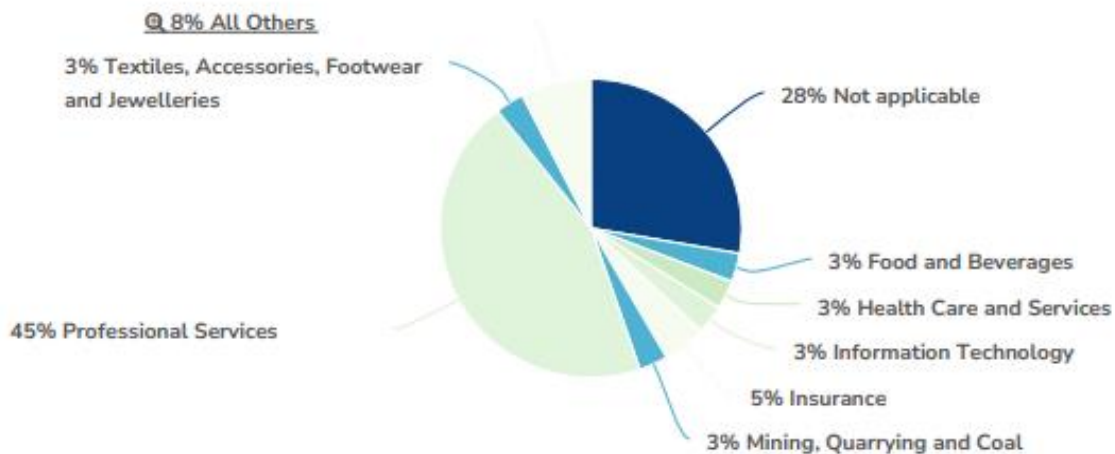
Question characteristics:

DASHBOARD ESRS Q&A Platform					
1.	Question relating to	All questions	Question answered/closed	Question categorised	Question received and under review
	x-cutting	80	0	20	60
	Environment	50	2	8	40
	Social	43	0	7	36
	Governance	5	0	0	5
	XBRL	7	2	2	3
	VSME	0	0	0	0
	LSME	0	0	0	0
	Other	41	23	1	17
	not yet allocated to the above	0	n/a	n/a	0
	Total	226	27	38	161

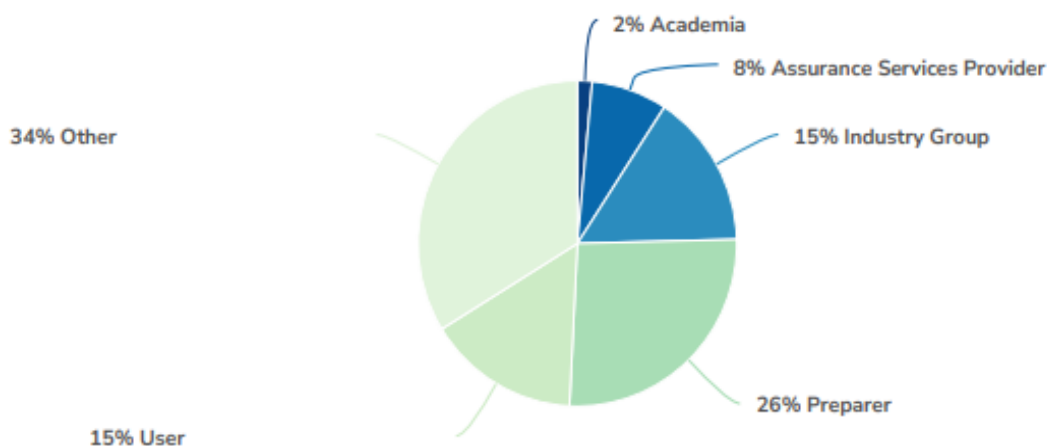
2.	INTERNAL PROCESSING - Questions initially categorized by secretariat			
	1 - explanation question			100
	thereof:			
	already drafted		77	
	2a - implementation guidance (new)			14
	2b - implementation guidance (addendum to existing one)			1
	3 - amendment			1
	4 - out-of-scope of EFRAG			20
	5a -rejection: non-conclusive			3
	5b - rejection: non-widespread			5
	5c - rejection: not a technical ESRS Q&A Platform question			31
	5d - rejection: already asked/answered			31
	5e - rejection: on standards not yet Delegated Acts			0
	5f - rejection: no (initial) answer provided			1
	5g - rejection: other reasons			2
	under further analysis			17
	Total			226

Q&A Categorisations and explanations – Cover Note

By sector:



By stakeholder:



By Country:

