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Q&A Platform approval of categorisations and explanations

Cover Note

Objectives

- 1 to review and approve a batch of draft explanations provided by EFRAG secretariat for questions categorized as ‘explanations’ by SRB (paper 06-02).

Background of the EFRAG discussions

- 2 Explanations presented to SRT on 7 March were parked due to time constraints. SRT will discuss and approve the questions parked. Comments received by SRT members and observers in the meantime were added below the Draft explanations for consideration of SRT.
- 3 If the SR TEG has objections to any of the draft explanations (paper 06-02), these will be voiced in the meeting or sent to EFRAG Secretariat as a written objection in advance of the meeting, mentioning ID number of the explanation and proposed adjustment to the draft answer.

Questions for EFRAG SR TEG

- 4 Does EFRAG SR TEG approve the draft explanations in agenda paper 06-02 (subject to editorial review)?

Next steps

- 5 Further classifications and draft explanations will be discussed in next SRT meetings
- 6 Explanations agreed by SRT will be forwarded to SRB on a no-objection basis

Agenda Papers

- 7 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 06-02 – Log of draft explanations SR TEG Meeting 240319.