

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG SR TEG. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the 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.

## Q&A Platform approval of categorisations and explanations

### Cover Note

#### Objectives

- 1 to review and approve the latest batch of categorised questions approved by the SRB (paper 07-02).
- 2 to review and approve a batch of draft explanations provided by EFRAG Secretariat for questions categorized as ‘explanations’ by SRB (paper 07-03).

#### Background of the EFRAG discussions

- 3 As per the EFRAG due process for the Q&A workstream, the SRB approved a new batch of categorisations in its meeting on 20 March 2024 (see paper 07-02).
- 4 Explanations related to the questions ID 185, 186, 201 were objected by SR TEG in previous meetings. EFRAG Secretariat has addressed the comments received by the SR TEG and the reviewed explanations will be considered for approval (see paper 07-03).
- 5 ID 226 has been approved by SRT subject to editorial in an earlier meeting (SR TEG 240201). Nevertheless, it is provided in paper 07-03 for information purposes, as it relates to ID 186 and 301 being also on substance of (very high) concern.
- 6 If the SR TEG has objections to any of the draft explanations (paper 07-03), these should 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. In the latter case, please mail to [q-and-a-platform@efrag.org](mailto:q-and-a-platform@efrag.org).

#### Questions for EFRAG SR TEG

- 7 Does EFRAG SR TEG have objections to any of the categorisations approved by the SRB in agenda paper 07-02?
- 8 Does EFRAG SR TEG approve the draft explanations in agenda paper 07-03 (subject to editorial review)?

#### Next steps

- 9 Further classifications and draft explanations will be discussed in next SRT meetings

*Q&A Categorisations and explanations – Cover Note*

10 Explanations agreed by SRT will be forwarded to SRB on a no-objection basis

**Agenda Papers**

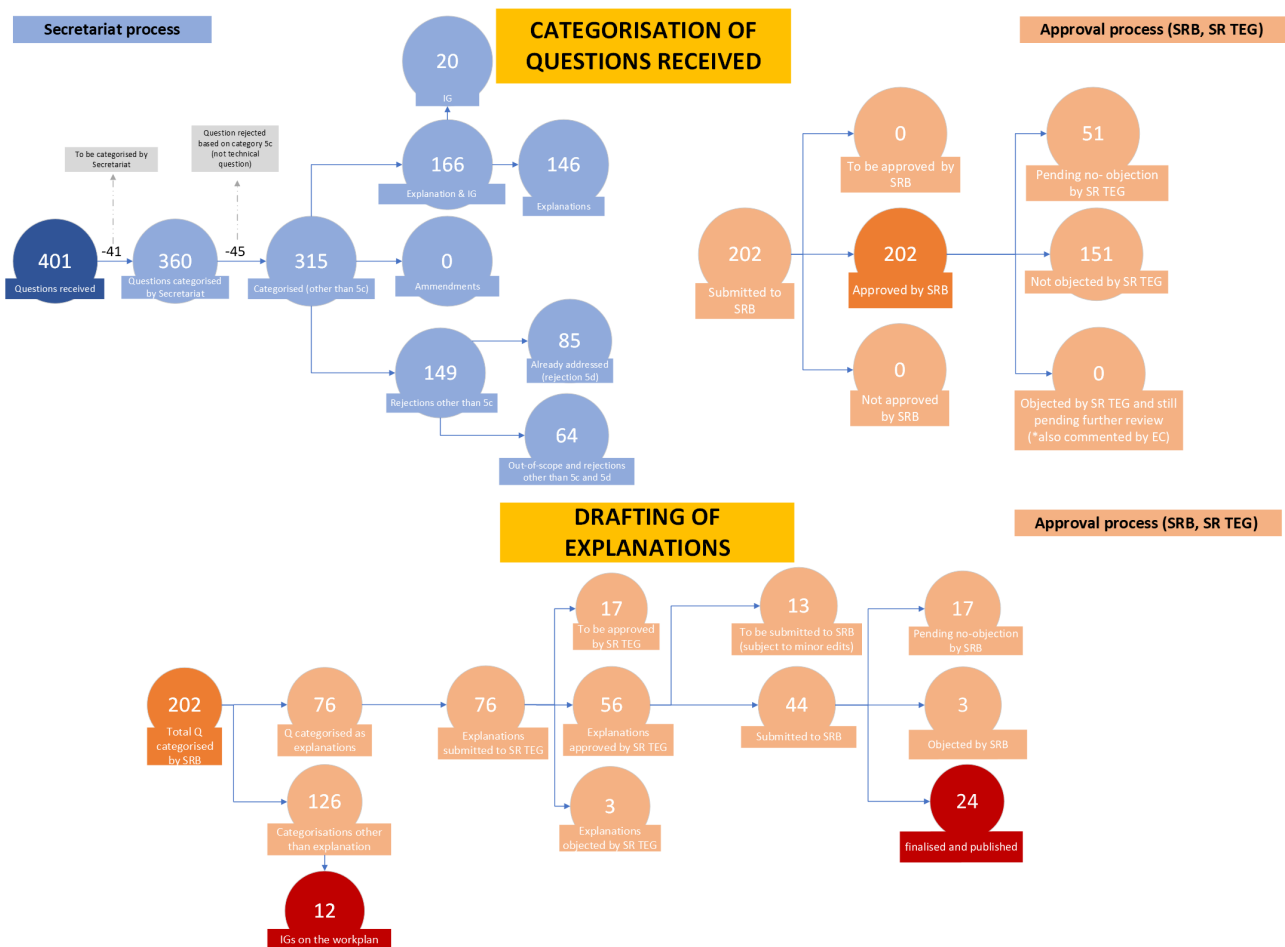
11 In addition to this cover note, agenda papers for this session are:

- (a) Agenda paper 07-02 – Log of categorisations SR TEG Meeting 240411.
- (b) Agenda paper 07-03 – Log of draft explanations SR TEG Meeting 240411.

Appendix 1: Update Q&A Platform as of 03 April 2024

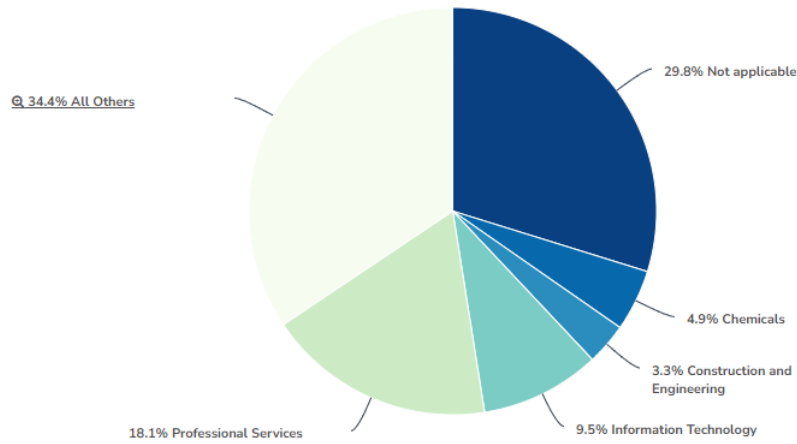
Question related to:	Number of questions received since 24 October 2024
x-cutting	138
Environment	113
Social	74
Governance	12
XBRL	9
VSME	1
LSME	0
Sectors	0
Other	54
not yet allocated to the above	0
<b>TOTAL</b>	<b>401</b>

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

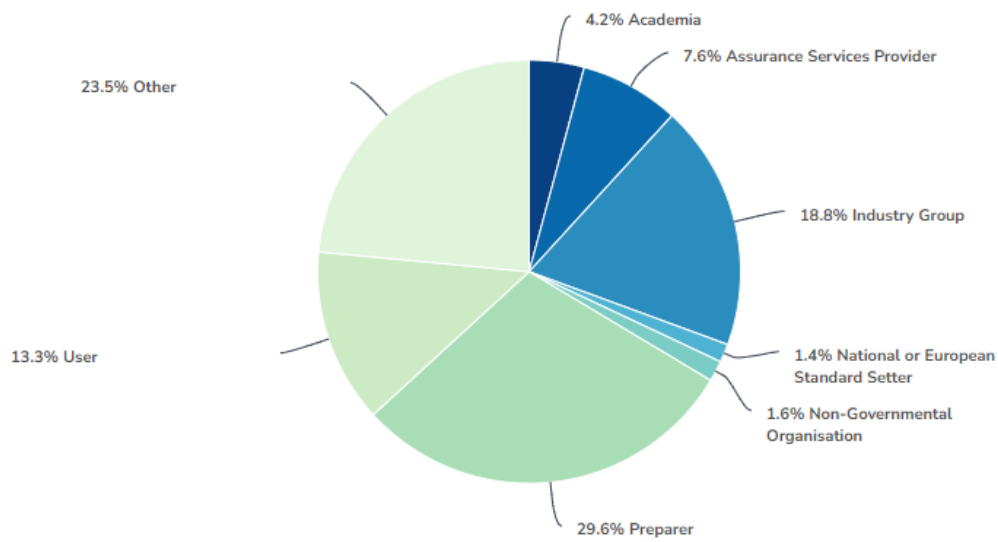


Q&A Categorisations and explanations – Cover Note

Questions received by sector:



Questions received by stakeholder:



Questions received by country:

