

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 05-02 – late upload) and agree on a new batch of explanations (paper 05-03 – late upload).

Background of the EFRAG discussions

- 2 As of 14 May 2024, EFRAG has received 439 questions: 156 related to the cross-cutting, 124 to the environment, 79 to the social standards and 14 to the governance standards.
- 3 Approval of categorisations: The SRB has approved two further batches of categorizations in its recent meetings, the final comments will be received on 16 May 2024, resulting in a late upload for SR TEG meeting. These categorizations are presented in paper 05-02 for final approval.
- 4 A further batch of explanations has been prepared for discussion and approval at SRT level (paper 05-03).
- 5 If the SR TEG has objections to any of the categorisation (paper 05-02) or explanations (paper 05-03), 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 categorisation and proposed adjustment to the categorisation. In the latter case, please mail to g-and-a-platform@efrag.org.

Questions for EFRAG SR TEG

- 6 Does EFRAG SR TEG have objections to any of the categorisations in agenda paper 05-02 as approved by the SRB?
- 7 Does EFRAG SR TEG have objections to the explanations in paper 05-03?

Next steps

- 8 Further categorisations and draft explanations will be discussed in next SRT meetings.

- 9 Categorisations agreed by SR TEG will be final and published on the weekly log of questions at EFRAG's website.

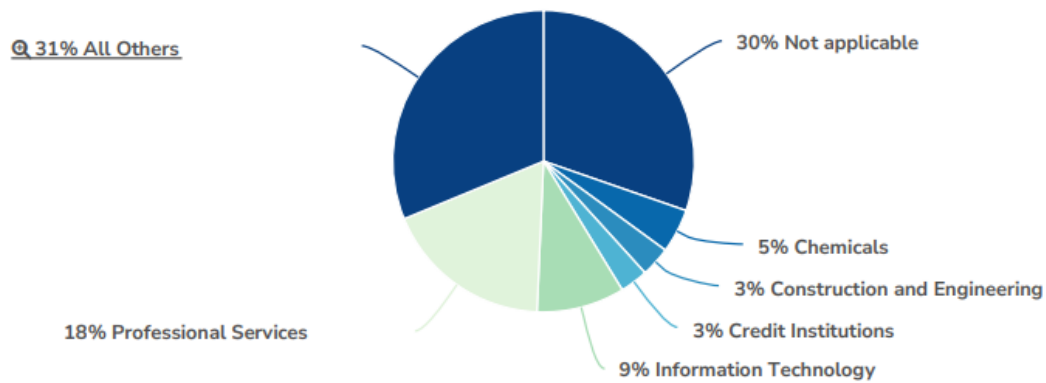
Agenda Papers

- 10 In addition to this cover note, agenda papers for this session are:
- (a) 05-02 Categorization SR TEG meeting 20240521 (late upload)
 - (b) 05-03 Explanations SR TEG meeting 20240521 (late upload)

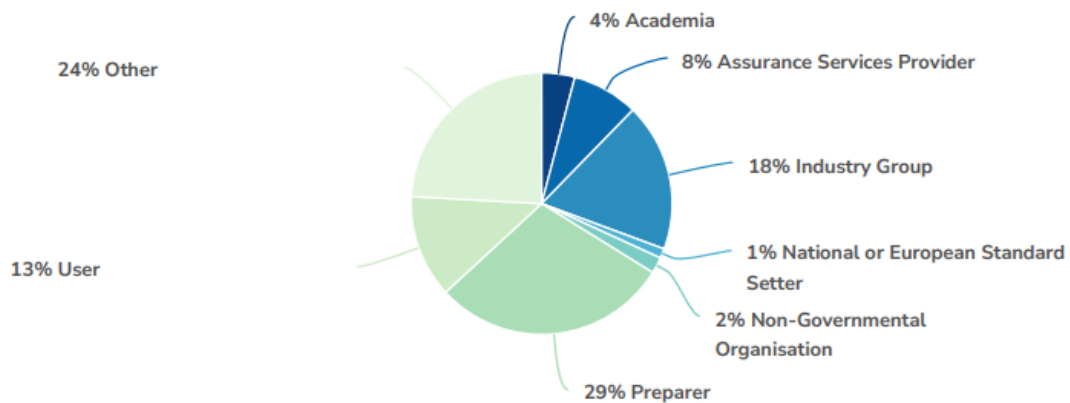
Appendix 1: Update Q&A Platform as of 15 May 2024

Question related to:	Number of questions received since 24 October 2023
x-cutting	156
Environment	124
Social	76
Governance	14
XBRL	10
VSME	1
LSME	0
Sectors	0
Other	54
not yet allocated to the above	0
TOTAL	439

Questions received by sector:



Questions received by stakeholder:



Questions received by country:

