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Q&A Platform approval of categorisations and explanations

Cover Note

Objectives

- 1 To review on a non-objection basis the latest batch of categorisations approved by the SRB on June 26 (paper 06-02).
- 2 To review on a non-objection basis the next batch of explanations (paper 06-03).

Background

- 3 As of 10 July 2024, EFRAG has received 518 questions: 189 related to the cross-cutting, 153 to the environment standards, 86 to the social standards and 13 to the governance standards.
- 4 Approval of categorisations: The SRB has approved a new batch of 25 categorizations in its meeting of 26th June 2024. These categorisations are presented in paper 06-02 for final approval.
- 5 Approval of explanations: The SR TEG parked/objected explanations in the meetings of June 18 and June 20. These explanations are presented in paper 06-03 for further discussion together with new explanations.
- 6 If the SR TEG has objections to any of the categorisation (paper 06-02) or explanations (paper 06-03), 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 q-and-a-platform@efrag.org.

Questions for EFRAG SR TEG

- 7 Does EFRAG SR TEG have objections to any of the categorisations in agenda paper 06-02 as approved by the SRB on June 26?
- 8 Does EFRAG SR TEG approve the explanations in paper 06-03?

Next steps

- 9 Categorisations agreed by SR TEG will be final and published on the weekly log of questions at EFRAG’s website.
- 10 Further categorisations and draft explanations will be discussed in next SRB TEG meetings.
- 11 Explanations agreed by SRT will be forwarded to SRB working groups and to SRB subsequently on a no-objection basis.

Agenda Papers

- 12 In addition to this cover note, agenda papers for this session are:
 - (a) 06-02 Categorisation SR TEG meeting 20240718
 - (b) 06-03 Explanations SR TEG meeting 20240718

Appendix 1: Update Q&A Platform as of 10 July 2024

Question related to:	Number of questions received since 24 October 2023
x-cutting	189
Environment	153
Social	86
Governance	13
XBRL	13
VSME	1
LSME	0
Sectors	1
Other	58
not yet allocated to the above	10
TOTAL	518