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## Q&A Platform approval of categorisations and explanations

### Cover Note

#### Objective

- 1 Approve the batch of explanations (paper 06-02).

#### Background

- 2 As of 3 July 2024, EFRAG has received 494 questions through its ESRS Q&A Platform: 178 related to the cross-cutting, 149 to the environment, 83 to the social standards and 13 to the governance standards.
- 3 Approval of explanations: as of 3 July 2024, SR TEG has approved 94 explanations. As of 3 of July SRB has approved 77 explanations in total.
- 4 Paper 06-02 contains 13 explanations, 5 cross-cutting (reviewed by SRB WG 1) and 8 environment (reviewed by SRB WG 2), for SRB approval on a non-objection basis. Comments received during the latest SRB Working Group meetings (27 June and 1 July) by its members were processed and incorporated by EFRAG Secretariat.

#### Questions for EFRAG SRB

- 5 Does the SRB has objections to an approval of the explanations in the batch reviewed by the SRB Working Groups (paper 06-02)?

#### Next steps

- 6 Explanations approved by SRB will be published on the website once editorial edits are made.
- 7 SRB will discuss/approve the new explanations in the next SRB session.
- 8 SRB will approve on a no-objection basis the next batch of explanations approved by SR TEG and reviewed by the SRB Working Groups.

#### Agenda Papers

- 9 In addition to this cover note, agenda papers for this session are:
  - (a) Agenda paper 06-02 – Explanations SRB meeting 240710

**Appendix 1: Update Q&A Platform as of 19 June 2024**

<b>Question related to:</b>	<b>Number of questions received since 24 October 2023</b>
x-cutting	178
Environment	149
Social	83
Governance	13
XBRL	11
VSME	1
LSME	0
Sectors	1
Other	58
not yet allocated to the above	0
<b>TOTAL</b>	<b>494</b>