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Q&A Platform approval of categorisations and explanations

Cover Note

Objective

- 1 Approve the batch of categorisations (paper 07-02).

Background

- 2 As of 27 August 2024, EFRAG has received 615 questions (a break-down is provided in the appendix).
- 3 Approval of categorisations: see paper 07-02 it includes 88 categorisations accumulated over the summer-break
- 4 There are currently no explanations from SR TEG and the Working Groups ready for final approval of the SRB.

Questions for EFRAG SRB

- 5 Does the SRB approve the categorisations in paper 07-02?

Next steps

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

Agenda Papers

- 10 In addition to this cover note, agenda papers for this session are:
Agenda paper 07-02 – Categorizations SRB meeting 20240904

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

Question related to:	Number of questions received since 24 October 2023
x-cutting	213
Environment	189
Social	104
Governance	17
XBRL	28
VSME	2
LSME	0
Sectors	1
Other	61
not yet allocated to the above	0
TOTAL	615