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Q&A Platform approval of categorisations and explanations

Cover Note

Objective

- 1 Approve the explanation 'ID 177 – Mapping sustainability matters (ESRS 1 AR 16) with Disclosure Requirements' (paper 09-02).

Background

- 2 An update on the questions received on the EFRAG Q&A platform and their status is provided in Appendix 1 below.
 - 1 As of 26 September 2024, EFRAG has received 658 questions: a break-down is provided below.
- 3 Explanation 'ID 177 - Mapping sustainability matters (ESRS 1 AR 16) with Disclosure Requirements' has been added for approval in Paper 09-02. Due to the volume and specificities of this explanation compared to other explanations, the secretariat thought it useful to have this ID discussed separately. To note: ID 177 was initially categorised as an IG and then re-categorised as an explanation.

Question for EFRAG SRB

- 4 Does the SRB approve the explanation 'ID 177 – Mapping sustainability matters (ESRS 1 AR 16) with Disclosure Requirements' in paper 09-02?

Next steps

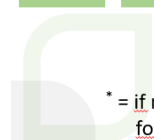
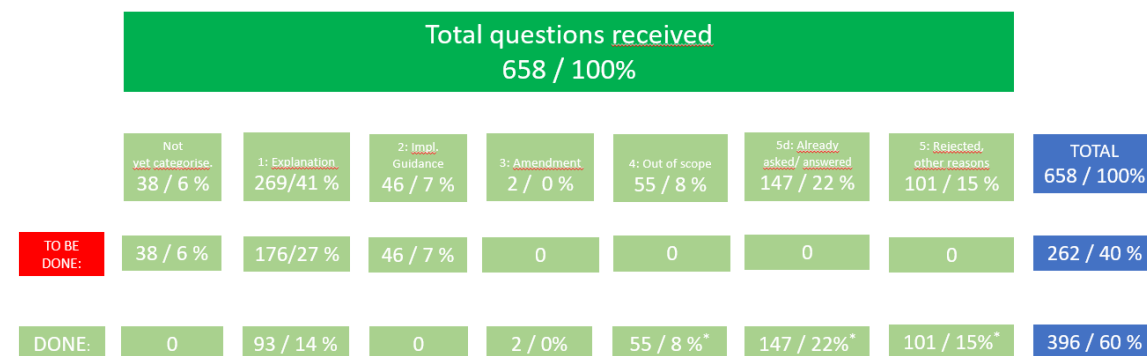
- 5 Explanations approved by SRB will become final and will be published on EFRAG's website.
- 6 SRB will discuss/approve the new categorisations in the next SRB session.
- 7 SRB will approve on a no-objection basis the next batch of explanations approved by SR TEG and reviewed by the SRB Working groups.

Agenda Papers

- 8 In addition to this cover note, agenda paper for this session is:
 - (a) Agenda paper 09-02 – Explanation SRB meeting (ID 177) 241002

Appendix 1: Update Q&A Platform as of 26 September 2024

Dashboard for ESRS Q&A:
Questions received as of 26 September 2024:



* = if not approved yet, assuming that secretariat proposal for categorization will be approved by SRB / SRT

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Appendix 2: Update Q&A Platform as of 26 September 2024

Question related to:	Number of questions received since 24 October 2023
x-cutting	226
Environment	209
Social	112
Governance	17
XBRL	29
VSME	2
LSME	0
Sectors	1
Other	62
not yet allocated to the above	0
TOTAL	658