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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 (paper 06-02).
- 2 To review and approve new batch of draft explanations (paper 06-03).

Background

- 3 As of 13 June 2024, EFRAG has received 475 questions: 169 related to the cross-cutting, 141 to the environment, 81 to the social standards and 13 to the governance standards.
- 4 Approval of categorisations: The SRB has approved a new batch of categorizations in its meeting of 12th June 2024. These categorizations are presented in paper 08-02 for final approval. [Please note that the draft explanation of ID 698 was already sent to SR TEG for approval in the meeting of 18 June, pending final approval of its categorisation.]
- 5 If the SR TEG has objections to any of the categorisation (paper 06-02), 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.
- 6 Approval of explanations: Three new draft explanations are included in paper 06-03 for review and approval.

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?
- 8 Does EFRAG SR TEG approve the batch of draft explanations (paper 06-03)?

Next steps

- 9 Further categorisations and explanations will be discussed in next SRB TEG meetings.

Agenda Papers

- 10 In addition to this cover note, agenda papers for this session are:
- (a) 06-02 Categorization SR TEG meeting 20240620
 - (b) 06-03 Explanations SR TEG meeting 20240620

Appendix 1: Update Q&A Platform as of 13 June 2024

Question related to:	Number of questions received since 24 October 2023
x-cutting	169
Environment	141
Social	81
Governance	13
XBRL	11
VSME	1
LSME	0
Sectors	0
Other	54
not yet allocated to the above	0
TOTAL	475