

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG SR TEG. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

## Q&A Platform approval of explanations and categorisations

### Cover Note

#### Objectives

- 1 To review and approve a batch of draft explanations provided by EFRAG Secretariat for questions categorised as ‘explanations’ by SRB (late upload); approve categorisations.

#### Background

- 2 A break-down of the questions received as of today is provided below.
- 3 Approval of categorisations: IDs for approval on non-objection basis are presented in paper 04-02 for further discussion.
- 4 Approval of explanations -paper ‘04-03 Explanations SR TEG meeting 20241107’. Paper 04-03a has the traffic light system for feedback (approve, approve with editorial comments, object). If the option ‘approve with editorial comments’ or ‘object’ has been selected for any explanation, members should provide relevant comments to their decision in column C. Explanations that have been objected will be discussed on 7 November. All others will be considered approved. Secretariat will consider ‘approve with editorial comments’ for editorial amendment. **Objections should be submitted in advance via the Excel form to the EFRAG Secretariat using the mail address: [q-and-a-platform@efrag.org](mailto:q-and-a-platform@efrag.org)**. Final voting and approval will take place during the meeting itself.

#### Questions for EFRAG SR TEG

- 5 Does EFRAG SR TEG approve the categorisations provided in paper 04-02?
- 6 Does EFRAG SR TEG approve the explanations in paper 04-03?

#### Next steps

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

### Agenda Papers

9 In addition to this cover note, agenda papers for this session are:

- (a) 04-02 Categorizations SR TEG meeting 241107
- (b) 04-03 Explanations SR TEG meeting 241107
- (c) 04-03a Approval traffic light SR TEG meeting 241107

### Appendix 1: Update Q&A Platform as of 31 Oct 2024

Question related to:	Number of questions received since 24 October 2023
x-cutting	246
Environment	220
Social	124
Governance	18
XBRL	31
VSME	2
LSME	0
Sectors	1
Other	62
not yet allocated to the above	0
<b>TOTAL</b>	<b>705</b>