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Q&A Platform approval of explanations

Cover Note

Objectives

- 1 To review and approve a batch of draft explanations provided by EFRAG Secretariat for questions categorised as 'explanations' by SRB.

Background

- 2 A break-down of the questions received as of today is provided below.
- 3 Approval of explanations: IDs for approval on non-objection basis are presented in paper '05-02 Explanations SR TEG meeting 20241118' for further discussion.
- 4 Paper '05-03 Traffic light SR TEG meeting 241118' provides a traffic light system for feedback (approve - green, approve with editorial comments - yellow, object - red). If the options 'approve with editorial comments' or 'object' have been selected for any explanation, SR TEG members should provide relevant comments to their decision in column C. Explanations that have been objected will be discussed in the meeting of 18 November. All others will be considered as tentatively 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.** Final voting and approval will take place during the meeting itself.

Questions for EFRAG SR TEG

- 5 Does EFRAG SR TEG approve the explanations in paper 05-02?

Next steps

- 6 Further categorisations and draft explanations will be discussed in next SR TEG meetings.
- 7 Explanations agreed by SR TEG will be forwarded to SRB working groups and to SRB subsequently on a no-objection basis.

Agenda Papers

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

Q&A Categorisations and explanations – Cover Note

- (a) 05-02 Explanations SR TEG meeting 241118
- (b) 05-03 Traffic light SR TEG meeting 241118

Appendix 1: Update Q&A Platform as of 8 November 2024

Question related to:	Number of questions received since 24 October 2023
x-cutting	261
Environment	225
Social	128
Governance	19
XBRL	31
VSME	2
LSME	0
Sectors	1
Other	64
not yet allocated to the above	0
TOTAL	731