

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 categorisations and explanations

### Cover Note

#### Objectives

- 1 To review, provide feedback and approve, the next batch of explanations (paper 04-02) using the accompanying Excel 'approval traffic light' for preliminary voting purposes.

#### Background

- 2 As of 19 September 2024, EFRAG has received 644 questions: a break-down is provided below.
- 3 Approval of explanations: Paper 04-02 presents explanations for discussion and approval.
- 4 During the 18-19 September meetings, it was agreed that TEG members would (preliminarily) vote and provide feedback using a 'traffic light' system. The Secretariat has implemented a temporary solution in an Excel table with columns: question ID, question title, an approval column, and a comments column. The approval column offers three options: green - approved; yellow - approved with editorial comments; and red - objection requiring further discussion.
- 5 The table is available in paper '04-03 Approval traffic light 240926'. Members should select an option in the third column and, if choosing 'yellow' or 'red,' provide comments in the designated column. Explanations receiving a 'red' vote will be discussed on 26 September; all others will be considered approved. Secretariat will consider all "yellow" comments for editorial amendment. Objections should preferably be submitted in advance via the Excel form to the EFRAG Secretariat at [q-and-a-platform@efrag.org](mailto:q-and-a-platform@efrag.org). Final voting and approval will take place in the meeting itself.

#### Questions for EFRAG SR TEG

- 6 Does EFRAG SR TEG approve the explanations in paper 04-02?

#### Next steps

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

*Q&A Categorisations and explanations – Cover Note*

- 8 Explanations agreed by SRT 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 Explanations SR TEG meeting 240926
  - (b) 04-03 approval traffic light SR TEG meeting 240926

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

<b>Question related to:</b>	<b>Number of questions received since 24 October 2023</b>
x-cutting	221
Environment	201
Social	111
Governance	17
XBRL	29
VSME	2
LSME	0
Sectors	1
Other	62
not yet allocated to the above	0
<b>TOTAL</b>	<b>644</b>