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Mining, Quarrying and Coal Exposure Draft

Cover Note

Objective

- 1 To provide clarifications on the most critical points discussed during the SRB meeting of 2 October 2024.
- 2 To present an updated version of the Mining, Quarrying and Coal (MQC) Exposure Draft.
- 3 To present a list of specific question that will accompany the questionnaire of the MQC Exposure Draft.

Question for EFRAG SRB members

- 4 Do EFRAG SRB members agree with the changes proposed in the updated version of draft?
- 5 Do EFRAG SRB members have comments on the list of consultation questions provided in the 07-05? This is not a full consultation questionnaire (which will be sent for written input) but focuses on the contentious points that emerged during the discussion.

Next steps

- 7 Following the approval, the Secretariat will finalise the basis for conclusions that will accompany this ED and draft the consultation questionnaire and field test procedures.
- 8 Written input of EFRAG SR TEG and SRB will be sought on the Basis for Conclusions and Consultation questionnaire in advance.

Agenda papers

9. In addition to this cover note, agenda papers for this session are:
 - (a) 07-02 – ESRS Mining, Quarrying and Coal Exposure Draft – clean version
 - (b) 07-03 – ESRS Mining, Quarrying and Coal Exposure Draft – clean version – mark up with the previous version
 - (c) 07-04 – Issue Paper Mining, Quarrying and Coal
 - (d) 07-05 – Questions for public consultation