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Q&A Platform approval of categorisations and explanations

Cover Note

Objective

- 1 Approve the batch of categorisations (paper 08-02).
- 2 Approve explanations (paper 08-03 – to paper 08-05).

Background

- 3 A breakdown of the questions received is included in Appendix 1.
- 4 Approval of categorisations: Paper 08-02 includes the batch of categorisations for approval.
- 5 Approval of explanations: Paper 08-03 has explanations that are new to the SRB, Paper 08-04 has explanations that were presented in a previous SRB meeting and objected / due to time constraints could not be discussed, and Paper 08-05 has ID 177 *Mapping of AR 16 topics with Disclosure Requirements* the latter being in a separate document due to its size and importance. (This might be a late upload!)
- 6 As the SRB has previously already provided feedback regarding IDs in paper 08-04 only traffic light feedback documents for paper 08-03 / 08-05 have been prepared which can be found in Paper 08-03a and Paper 08-05a.
- 7 To note: The explanation papers are in track-changes to document the changes made based on comments received at SRB Working Group level.

Questions for EFRAG SRB

- 1 Does the SRB approve the categorisations in paper 08-02?
- 2 Does the SRB approve the explanations in paper 08-03, 08-04 and 08-05?

Next steps

- 3 Categorisations approved by SRB will be sent to SR TEG.
- 4 SRB will discuss/approve the new categorisation in the next SRB session.

Q&A Platform – Cover Note

- 5 SRB will approve on a no-objection basis the next batch of explanations approved by SR TEG and processed by the SRB Working groups.

Agenda Papers

- 6 In addition to this cover note, agenda papers for this session are:
- (a) Agenda paper 08-02 – Categorizations SRB 241030
 - (b) Agenda paper 08-03 – Explanations SRB 241030 (new IDs)
 - (c) Agenda paper 08-03a – Explanations feedback SRB 241030 (new IDs)
 - (d) Agenda paper 08-04 – Explanations SRB 241030 (previously rejected)
 - (e) Agenda paper 08-04a – consolidated explanations feedback SRB meeting 241030 (previously rejected)
 - (f) Agenda paper 08-05 – Explanations SRB 241030 (ID 177)
 - (g) Agenda paper 08-05a–Explanations feedback SRB 241030 (ID 177)

Appendix 1: Update Q&A Platform as of 23 October 2024

Question relating to	All questions
x-cutting	245
Environment	219
Social	127
Governance	18
XBRL	31
VSME	2
LSME	0
Sectors	1
Other	63
not yet allocated to the above	0
Total	706