

# EFRAG Sustainability Reporting Workplan

*Set 2 planning – update 1 February 2023*



## **STANDARDS**

1. Draft ESRS SET 1 (classification and general approach to sectors)
2. Draft ESRS Mining and Coal
3. Draft ESRS Oil and Gas Downstream (and if feasible Upstream in the same ED)
4. Draft ESRS Agriculture, farming and fishing
5. Draft ESRS Transport (road)
6. Draft Standard for Listed SMEs - LSME
7. **[SUBJECT TO FEASIBILITY]** Draft ESRS Motor vehicles (manufacturing)
8. **[SUBJECT TO FEASIBILITY/FURTHER SRB DECISION PENDING]** Draft Voluntary Standard for SMEs - VSME

## **TIMELINE**

- Start of the SR TEG and SRB technical discussions in January 2023
- Consultation starting from April or May 2023
- Issuance in November 2023

- XBRL Taxonomy
- EFRAG Secretariat support to the EC in the issuance of Delegated Act
- Interpretation activity (process to be defined)
- Preparatory work on value chain for financial institutions (and dedicated working group)
- Preparatory work on ethnicity
- Responding to ISSB consultations
- Education and presentations
- Bilateral work with ISSB and GRI (and other initiatives) – support to mapping tables etc.
- [**SUBJECT TO FEASIBILITY**]: Support to EFRAG FR connectivity project, possible research on impact materiality