

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.

## **Cover note**

### **Draft ESRS Road Transportation working paper (pre V1)**

#### **Background and objective**

- 1 During the EFRAG SR TEG meeting held on 7 March 2023, SR TEG received an overview of the first draft of ESRS working paper on Road Transportation, which constitutes the basis for the future V1.
- 2 In this session the EFRAG Secretariat will introduce the process followed to develop this [draft] ESRS working paper for Road Transportation (pre V1) and will illustrate the related main proposed disclosure requirements. This draft does not include (yet) the social part.
- 3 In developing this [draft] ESRS working paper for Road Transportation (pre V1), the Writing team has followed the approved methodology to select the sustainability matters (defined in the summer 2022) and the approved decision tree for sector standards (defined for MQC and OG ED).
- 4 This [draft] ESRS working paper for Road Transportation has not yet been reviewed by the Central EFRAG Secretariat and is therefore still subject to considerable changes, including moving of ARs to front part of document.
- 5 The proposal on the social part is still working in progress and a preview will be presented during this SR TEG meeting.
- 6 The presentation is run jointly by EFRAG Central Secretariat and which Writing team members who have worked on Road Transportation during 2022 and 2023. The Writing team will present a suite of documents to SR TEG for discussion purposes.
- 7 All documents presented are in draft and are part of an ongoing development and review process which includes continued engagement with external stakeholders.
- 8 There are some specific questions for SR TEG members in this session and the documents uploaded for the session will also serve as a basis for the discussion to be held.

#### **Agenda Papers for this session**

- 9 The following supporting documents have been shared with SR TEG for discussion purposes

Document	Description
<p>Process followed to develop the draft ESRS Road Transportation Sector</p> <p><b>Agenda Paper xx-02</b></p>	<ul style="list-style-type: none"> <li>• Specific process followed by Road Transportation Writing team in development of [draft] working paper including:</li> <li>• Identification of topics</li> <li>• Regulatory review process</li> <li>• Comparison to other reporting standards and;</li> <li>• Relevant company reporting in the Road Transportation industry</li> </ul>
<p>Overview of Stakeholder and Community Engagement and Inputs to Road Transportation</p> <p><b>Agenda Paper xx-03</b></p>	<ul style="list-style-type: none"> <li>• Road Transport Community Subscribers Overview</li> <li>• Actively Engagement Community Members and Information</li> </ul>
<p>Road Transportation DRs Mapping File</p> <p><b>Agenda Paper xx-04</b></p>	<ul style="list-style-type: none"> <li>• Mapping of Road Transport DRs to topical / agnostic DRs</li> <li>• Mapping of DRs to SASB</li> </ul>
<p>[draft] Working paper Road Transportation</p> <p><b>Agenda Paper xx-05</b></p>	<ul style="list-style-type: none"> <li>• [draft] working paper developed by EFRAG Secretariat. This is a working document and in draft format and is intended to constitute the basis of the ESRS Road Transportation Exposure Draft.</li> <li>• This [draft] working paper does not include the social part</li> </ul>