

PTF-ESRS working papers – Cover note

- 1 As announced in January (see Batch 1 cover note [here](#)), EFRAG is releasing **for transparency purposes only** three additional working papers covering the following topics:
 - (a) Pollution; link to the working paper [here](#).
 - (b) Water and marine resources; link to the working paper [here](#).
 - (c) Circular economy; link to the working paper [here](#).
- 2 Further working papers covering additional topics will be shared in the coming weeks.
- 3 As a reminder, all three documents are technical working papers intended solely for the internal use of PTF-ESRS members, supporting debates in Plenary meetings. They are not open to public consultation but serve as work-in progress documents leading to the exposure drafts to be submitted to a future public consultation. Significant changes to these working papers may arise from the subsequent steps of the due process (for more information on subsequent steps of the due process, see [here](#)).
- 4 These working papers should therefore not be interpreted in any way whatsoever as representing the views of the PTF-ESRS as a whole at this stage, nor the position of relevant co-construction partners. Also, the content of these working papers is the sole responsibility of the PTF-ESRS and can under no circumstances be regarded as reflecting the position of the European Union or European Commission DG Financial Stability, Financial Services and Capital Markets Union (DG FISMA).