

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.

ESRS Road Transportation WP – Cover note

Background and objective

- 1 EFRAG SR TEG discusses the draft ESRS working paper on Road Transportation, which constitutes the basis for the future Exposure Draft.
- 2 In this session, the EFRAG Secretariat will introduce the process followed to develop the draft ESRS working paper for Road Transportation, including the involvement of experts and stakeholders, the illustration of the sources consulted.
- 3 This will be presented by EFRAG Secretariat which includes members of the Writing team who have worked on Road Transportation during 2022.
- 4 The Writing team presents a suite of documents to SR TEG for discussion purposes.
- 5 All documents presented are in draft and are part of an ongoing development and review process which includes continued engagement with external stakeholders.
- 6 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

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

Document	Description
Road Transportation Working Paper Cover Note Agenda Paper 06-01	<ul style="list-style-type: none"> • Paper being presented with overview of documents to support review of Agenda paper 07-04
[draft] Working paper Road Transportation Agenda Paper 06-04	<ul style="list-style-type: none"> • [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.
Overview of Process and Methodology for Road Transportation Sector working paper development Agenda Paper 06-02	<ul style="list-style-type: none"> • Specific process followed by Road Transportation Writing team in development of [draft] working paper including: • Identification of topics

RT Cover note

	<ul style="list-style-type: none">• Materiality assessment• Regulatory review process• Comparison to other reporting standards and;• Relevant company reporting in the Road Transportation industry
Overview of Stakeholder and Community Engagement and Inputs to Road Transportation Agenda Paper 06-03	<ul style="list-style-type: none">• Road Transport Community Subscribers Overview• Actively Engagement Community Members and Information
Road Transportation DR Mapping File Agenda Paper 06-05	<ul style="list-style-type: none">• Mapping of Road Transport DRs to topical / agnostic DRs• Mapping of DRs SASB