

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.

Source of disclosures in ESRS Road Transportation – Reconciliation table with SASB disclosures

Disclosures mapped to GRI and SASB

ESRS	SASB ref
Passenger land transport	
Disclosure Requirement related to ESRS E1-1 and ESRS E1-4	TR-RO-110a.2
Disclosure requirement related to ESRS E1-5 – Average fleet energy efficiency	TR-RO-110a.3
Disclosure Requirement related to ESRS E1-5 - Average fleet energy efficiency per passenger	
Disclosure Requirement related to ESRS E1-6 – Average fleet CO2 emissions	
Disclosure Requirement RT – PT 1 – Fleet composition	
Disclosure Requirement related to ESRS E2-4 – Pollution of air	
Disclosure Requirement RT – PT 2 – Noise pollution	
Disclosure Requirement related to ESRS E4-5 – Biofuels usage	
Disclosure Requirement RT – PT 3 – Maintenance and repair	
Disclosure Requirement RT – PT 4 – Average mileage	
Disclosure Requirement RT – PT 5 – Share of retrofitted or second-hand vehicles	
Disclosure Requirement RT – PT 6 – Working conditions	
Disclosure Requirement RT – PT 7 – Training and skills development	
Disclosure Requirement RT – PT 8 – Right to transport and accessibility	
Disclosure Requirement RT – PT9 – Accidents with deaths	TR-RO-320a.1 TR-RO-540a.1
Freight transport	
Disclosure Requirement related to ESRS 2 – SBM 1 Market position, strategy, business model(s) and value chain	
Disclosure Requirement related to ESRS E1-1 and ESRS E1-4	TR-RO-110a.2
Disclosure Requirement related to ESRS E1-5 - Average fleet energy efficiency	TR-RO-110a.3
Disclosure Requirement related to ESRS E1-6 – Freight GHG intensity	TR-RO-110a.1
Disclosure Requirement RT – FT 1 – Fleet composition	
Disclosure Requirement RT – FT 3 – Noise pollution	
Disclosure Requirement related to ESRS E2-4 – Pollution of soil	TR-RO-540a.3
Disclosure Requirement related to ESRS E4-5 – Biofuels usage	TR-RO-110a.3
Disclosure Requirement RT – FT 4 – Maintenance and repair	TR-RO-540a.2
Disclosure Requirement RT – FT 5 – Average mileage	TR-RO-540a.2

Source of disclosures in ESRS Mining and Coal Operations

Disclosure Requirement RT – FT 6 – Share of retrofitted or second-hand vehicles	
Disclosure Requirement related to ESRS S1-6, S1-7	
Disclosure Requirement RT – FT7 – Working conditions	TR-RO-540a.2
Disclosure Requirement RT – FT8 – Rest facilities	TR-RO-320a.3
Disclosure Requirement RT – FT9 – Weekly rest periods	TR-RO-320a.3
Disclosure Requirement RT – FT10 – Daily driving time	TR-RO-320a.3
Disclosure Requirement RT – FT11 – Daily rest period	TR-RO-320a.3
Disclosure Requirement RT – FT12 – Safety technologies utilised onboard	TR-RO-540a.2
Disclosure Requirement 15 related to [draft] ESRS S1-13 Training and skills development indicators	
Disclosure Requirement RT – FT13 – Accidents with deaths	TR-RO-540a.1 TR-RO-320a.1