

**Report by the ASCG on  
the 5<sup>th</sup> meeting of the Sustainability Reporting Technical Committee  
on 26 April 2022**

The SR Technical Committee received an overview of EFRAG PTF-ESRS working papers published recently. In addition, the Committee's rapporteurs informed the other fellow committee members about their respective assessments of these working papers. The following papers were discussed:

- Working Paper ESRS 1
- Working Papers ESRS G1 – G3
- Working Papers ESRS S1 – S4
- Working Papers ESRS E2 – E5

Furthermore, the Technical Committee addressed the structure and the content of Exposure drafts IFRS S1 (*General Requirements for Disclosure of Sustainability-related Financial Information*) and IFRS S2 (*Climate-related Disclosures*) published by the ISSB for public consultation. The session included a report on the recent meeting of the ASCG working group on climate reporting.

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