

Position on the Sector-Specific Standards (Road Transport)



PostEurop[•]

ABOUT POSTEUROP

POSTEUROP is the association which represents European postal operators since 1993 and is officially recognised as a Restricted Union of the [Universal Postal Union \(UPU\)](#).

It is committed to supporting and developing a sustainable and competitive European postal communication market accessible to all citizens and ensuring a modern and affordable universal service.

Its Members employ **1.6 million people** and deliver billions of items annually to over **295 million homes** and **48 million companies** across Europe.

Association of European Public Postal Operators *AISBL*

Boulevard Brand Whitlock 114
1200 Brussels
Belgium

T: + 32 2 761 9650

E: info@posteurop.org

posteurop.org | ©PostEurop

CONTEXT

PostEurop would like to contribute to the [ongoing process of drafting sector specific standards](#) as foreseen by the [Corporate Sustainability Reporting Directive \(CSRD\) of 14 December 2022](#) and subsequent [European sustainability reporting standards \(ESRS\) Delegated Regulation of 31 July 2023](#). Sector-specific standards and sustainability reporting are vital. They help achieve Paris-aligned objectives, mitigate climate change, manage the workforce (since logistics and transport services are people-centric), ensure good governance, and reduce air pollution.

Rationale

PostEurop recommends that EFRAG and the European Commission prioritize assessing disclosures from the initial and subsequent reporting cycles of sector-agnostic European Sustainability Reporting Standards (ESRS).

This assessment will help identify key sustainability matters in the road transport sector and create meaningful, concise sector-specific reporting standards.

PostEurop strongly advocates for close collaboration with sector representatives to establish practical and feasible reporting obligations. While postponing sector-specific standards is positive, companies need extended timelines to ensure comprehensive adaptation. The diverse roles and implications of sector standards necessitate a thorough and nuanced implementation approach.

Delaying the Commission's adoption of these standards does not reduce reporting burdens; it merely postpones them. Currently, existing standards require approximately 84 disclosure requirements, resulting in over 1100 data points. This significant effort necessitates evaluating the need for further standards.

PostEurop urges the Commission to reduce reporting burdens and provide additional time for companies to implement sector-specific standards. PostEurop welcomes the fact that in the EFRAG questionnaire on Sustainability matters for Road transport, the postal activities have been identified as a sub-

sector to better take into account their specificities.

We call on the Commission to consider adopting guidelines rather than introducing more disclosure requirements.

Developing Sector-Specific Standards /Guidelines Measurement System

It's crucial to recognize the distinct role sector-specific standards play within ESRS, differing from frameworks like ISSB or SASB. While SASB/ISSB focus only on "financial materiality" and ignore double materiality, sector-specific standards address the impact materiality dimension.

In contrast, CSRD/ESRS integrates double materiality, differing from SASB/ISSB paradigms. Therefore, sector-specific standards should align with broader, sector-agnostic standards, adhering to double materiality rather than introducing new disclosure requirements. These standards should be subject to materiality or limited in disclosure requirements to ensure they are appropriate, meaningful, and useful for transport operators and for all relevant stakeholders incl. investors, shareholders and NGOs.

GHG Emissions Reporting

Any standard for reporting greenhouse gas (GHG) emissions from transport should align with existing international and European calculation standards and methodologies.

Notably, EN ISO 14083, EN 17837 and the forthcoming CountEmissionsEU, which share the same underlying principles and complement each other. The EN ISO 14083 combined with the EN 17837 are particularly relevant as they consider the specificities of the freight and postal sectors, which have already been identified as sub-sectors in the EFRAG questionnaire on Sustainability Matters for Road Transport.

Business-Sensitive Information

Companies should avoid using granular business-sensitive information for CapEx and transition plans that could reveal business models (e.g., on a country level) to prevent competitive disadvantages.

CONCLUSION

Companies should be given sufficient time to prepare for new reporting requirements. Postponing the adoption date of sector-specific ESRS will allow companies to focus on implementing the first set of ESRS adopted on July 31, 2023. This also ensures that EFRAG has sufficient time to develop high-quality sector-specific ESRS and limit reporting requirements.

PostEurop calls for prioritizing an assessment of ESRS disclosures and collaborating with sector representatives to establish feasible reporting obligations.

Delaying adoption only postpones reporting burdens, but the industry needs additional time to adapt to new disclosure requirements.

Therefore, we recommend **at least one year between adoption and first-time reporting.**

In order to create comparability, **sector-specific standards in road transport should align with existing global and European standards for GHG emissions reporting taking into account the specificities of the postal activities.** In general, full alignment **with sector related EU legislation** is urged to develop applicable and meaningful standards. Companies should avoid disclosing business-sensitive information to prevent exposing themselves to competitive disadvantages.

For more information,
please contact:

Ms Christelle Defaye-Geneste

Chair of PostEurop European Union Affairs
Committee
La Poste Groupe

E: christelle.geneste@laposte.fr
T: +33 155 440 181

Ms Mitra Qurban

Chair of PostEurop Transport and
Environment Working Group
Deutsche Post

E: mitra.qurban@dpdhl.com
T: +32 475 632 666

POSTEUROP contact:

Association of European Public Postal Operators AISBL

Boulevard Brand Whitlock 114
1200 Brussels
Belgium

E: info@posteurop.org
T: + 32 2 761 9650

Photo credits:
Hrvatska pošta