

ESRS E2 Pollution
November 2025 – V.1
UNAPPROVED DRAFT

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ESRS E2 Pollution – V1 – UNAPPROVED 24/25 November 2025

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Objective

1. When reporting in accordance with the ESRS, the **The sustainability statement** shall cover the following items of ~~include~~ information, in relation to ~~[Draft] Amended ESRS E2 'Pollution', when Pollution,~~ if this **topic** is ~~related~~ relates to material **impacts, risks and opportunities**. The disclosure on the material impacts, risks and opportunities is expected to cover ~~policies, actions and targets~~ (if in place), ~~dependencies~~ when relevant, ~~metrics~~ and the related ~~financial effects~~. all the reporting areas listed in paragraph 5 of ESRS 1. Paragraph 30 of ESRS 1 applies only if a particular sub-topic prescribed by this Standard is material.
2. The objective of this Standard is to specify Disclosure Requirements ('DRs'/(DRs)) in relation to the ~~items of information~~ reporting areas mentioned in paragraph 1 that are not covered in ~~[Draft] Amended ESRS 2. When only one of the sub-topics covered by this Standard is material, the undertaking~~ General Disclosures. This Standard shall ~~report only on that sub-topic~~ be applied in conjunction with ESRS 1 General requirements and ESRS 2 General Disclosures.
3. ~~The~~In this Standard, each DR is introduced by a disclosure objective except for **policies, actions and targets**, for which the provisions in ESRS 2 GDR-P, GDR-A and GDR-T provide the necessary framing for the relevant DRs.
- 2.4. This Standard sets out the DRs related to **pollution** and, in particular, with respect to the following sub-topics: pollution of air, pollution of water and pollution of **soil; microplastics; and substances of concern** (~~SoC~~/(SoC)), including **substances of very high concern** (~~SVHC~~/(SVHC)).
3. The undertaking shall apply the provisions of [Draft] Amended ESRS 2, paragraphs 29–32, and GDR-P, GDR-A, GDR-T and GDR-M. In particular:
 - (a) if the undertaking has not adopted ~~policies, actions and targets~~ with reference to a **topic** related to ~~material impacts, risks and opportunities~~, it shall disclose this fact; and
 - (b) the undertaking may present the description of its material impacts, risks and opportunities, in accordance with [Draft] Amended ESRS 2 IRO-2, alongside information about its policies, actions, targets and metrics through which it addresses them, to avoid duplication and support a coherent narrative.
4. In this Standard, each DR is introduced by a disclosure objective, with the exception of **policies, actions and targets**, for which the provisions in [Draft] Amended ESRS 2 GDR-P, GDR-A and GDR-T provide the necessary framing for the relevant DRs.
5. (3, 4, 5 amended) **Pollution** of air, pollution of water, and pollution of **soil** refer to the undertaking's ~~emissions, respectively, into air, water and soil, as well as~~ and to the prevention, control and reduction of such emissions. Emissions to water include ~~both emissions to freshwater, as well as marine and seawater (the ocean).~~
6. (6 amended) DRs on **substances of concern**, including **substances of very high concern**, ~~aim at providing~~ provide users with an understanding of the related **actual or potential impacts**, also considering possible restrictions on their production, use, distribution and ~~for~~ commercialisation.
7. The objective of this standard shall also enable ~~users of the sustainability statement~~ ESRS E2 Pollution relates to understand the plans EU regulatory and capacity of the undertaking to adapt its strategy and ~~business model~~ in line with frameworks, including: EU Action Plan 'Towards a Zero Pollution for Air, Water and Soil'; Chemicals Strategy for Sustainability Towards a Toxic-Free Environment; Kyiv Protocol on Pollutant Release and Transfer Registers; ~~IEPR~~ (Regulation (EC) No 166/2006/~~EC~~ of the European Parliament and of the Council (European Pollutant Release and Transfer Register 'E-PRTR') and amendments in Regulation (EU) 2024/1244/EU); ~~IED~~ (of the European Parliament and of the Council (Industrial Emissions Portal and repealing Regulation 'IEPR'); Directive 2010/75/EU of the European Parliament and of the Council (Industrial Emissions Directive 'IED') and amendments in Directive (EU) 2024/1785); REACH (Regulation of the European Parliament and of the Council (Industrial and Livestock Rearing Emissions 'IED 2.0'); Regulation (EC) No 1907/2006/~~EC~~ of the European Parliament and of the Council (Registration, Evaluation, Authorisation and Restriction of Chemicals 'REACH') and

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amendments on **microplastics** in Commission Regulation (EU) 2023/2055/EU (Synthetic Polymer Microparticles ‘SPM’); and CLP (Regulation (EC) No 1272/2008/EC of the European Parliament and of the Council (Classification, Labelling and Packaging of Substances and Mixtures ‘CLP’).

8. ~~Location~~Context-specific considerations are particularly important in relation to **pollution**. ~~When~~If material **impacts, risks** or **opportunities** ~~arise at local level~~are related to specific geographies, it is important to consider appropriate aggregation or disaggregation ~~or aggregation~~ of the reported information, e.g. by site, asset, location, affected area at high water risk~~stress~~ or other appropriate level in accordance with ~~[Draft] Amended ESRS 1, paragraph 53. General Requirements, Chapter 3.3.2 Level of Aggregation, Disaggregation.~~

Interaction with other ESRS

9. (7 amended) Social and environmental **topics** closely interact with each other. The main points of interaction between ~~[Draft] Amended ESRS E2 Pollution~~ and the ~~different ESRS~~other topical standards are the following:

- (a) ~~[Draft] Amended ESRS E1 Climate~~ change~~Change~~ addresses **emissions** to air from the following seven **greenhouse gases** ~~(‘GHGs’)~~(GHGs): carbon dioxide ~~(‘CO₂’)~~(CO₂), methane ~~(‘CH₄’)~~(CH₄), nitrous oxide ~~(‘N₂O’)~~(N₂O), hydrofluorocarbons ~~(‘HFCs’)~~(HFCs), perfluorocarbons ~~(‘PFCs’)~~(PFCs), sulphur hexafluoride ~~(‘SF₆’)~~(SF₆) and nitrogen trifluoride ~~(‘NF₃’)~~(NF₃). These GHG emissions are not ~~to be included~~addressed in ~~ESRS E2-4 Pollution~~.
- (b) ~~[Draft] Amended ESRS E3 Water~~ addresses the use of water resources, including through the volume of **water discharges**~~discharge~~. However, **pollutants**, including **microplastics**, emitted to water ~~(freshwater and ocean)~~ are addressed in ~~[Draft] Amended ESRS E2 Pollution~~.
- (c) ~~[Draft] Amended ESRS E4 Biodiversity and ecosystems~~Ecosystems addresses **pollution** as a direct **impact driver of biodiversity loss and ecosystem change**, addressing the **impacts, risks** and **opportunities** ~~from~~of pollution on ecosystems and biodiversity and ecosystems, while **pollutant emissions** are addressed in ~~[Draft] Amended ESRS E2 Pollution~~.
- (d) ~~[Draft] Amended ESRS E5 Resource use~~Use and ~~circular economy~~Circular Economy addresses resources use and the transition to a **circular economy** but does not address emissions of pollutants generated ~~in~~by waste or by resource extraction, transformation and use ~~as well as from waste~~, which are covered by ~~[Draft] Amended ESRS E2- Pollution~~.
- (e) (8 amended) ~~[Draft] Amended ESRS S3 Affected communities~~Communities addresses the undertaking’s **pollution**-related impacts, as they may affect people and communities, ~~and also the~~. The human right to a clean, healthy and sustainable environment is covered across ~~[Draft] Amended ESRS S1 Own Workforce, ESRS S2 Workers in the Value Chain, ESRS S3 Affected Communities and ESRS S4 Consumers and End-users.~~

Disclosure Requirements

Impact, risk and opportunity management

Disclosure Requirement E2-1 – Policies related to pollution

10. (14 amended) The undertaking shall disclose its **pollution-related policies** in accordance with the provisions of ~~[Draft] Amended ESRS 2 General Disclosures~~ GDR-P.

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Disclosure Requirement E2-2 – Actions and resources related to pollution

11. (18 amended) The undertaking shall disclose its key **pollution-related actions** and ~~significant~~ resources allocated to the implementation of these actions, in accordance with the provisions of [Draft] Amended ESRS 2 General Disclosures GDR-A.

Metrics and targets

Disclosure Requirement E2-3 – Targets related to pollution

12. (22 amended) The undertaking shall disclose its **pollution-related targets** in accordance with the provisions of [Draft] Amended ESRS 2 General Disclosures GDR-T.

Disclosure Requirement E2-4 – Pollution of air, water and soil

13. (27 amended) The objective of this DR is to ~~help~~ **enable users** to understand the ~~pollutant~~ **undertaking's emissions** of ~~the undertaking's~~ **pollutants** to air, water and **soil**, and of ~~the~~ **its** manufacturing, use, and release into the environment of **microplastics**.
14. (28 amended) The undertaking shall disclose: ~~(a) for its own operations,~~ the amounts of ~~any~~ **material pollutant emissions of pollutants** to air, water and **soil** from its regular operations, ~~including and incidents environmental accidents~~ in the reporting period; ~~and~~.
15. ~~(b) on microplastics,~~ the undertaking shall disclose:
16. ~~(a)~~ i. the quantities/amounts of primary microplastics manufactured, ~~or~~ used in **products**, and ~~separately, those~~ directly released into the environment; ~~and/or~~
17. ~~(b)~~ ii. connected to the undertaking's downstream value chain, information on secondary microplastics ~~resulting from the breakdown of larger plastic items from the products of the undertaking.~~

APPLICATION REQUIREMENTS

AR 1 for para. 16 14, 15 (Pollution of air, water and soil)	The pollutants and primary microplastics shall be presented in appropriate <u>relevant</u> mass units, e.g. tonnes or kilogrammes.
AR 2 for para. 16(a) 14 (Pollution of air, water and soil)	The pollutants to be considered for reporting under E2-4, paragraph 16(a) are those from listed in Annex II of Regulation (EC) No 166/2006 (E-PRTR), Regulation (EU) 2024/1244 (Industrial Emissions Portal Regulation) (EIPR) and subsequent amendments that are applicable <u>apply</u> to the undertaking, complemented by together with other pollutants it that the undertaking measures and/or monitors based on environmental permits. It can include additional pollutants that it considers, are a valuable input for assessing the material pollutant emissions . When determining whether the emission of a specific pollutant is material, the undertaking can consider the thresholds for releases in Annex II of Regulation (EU) 2024/1244..
AR 3 for para. 16(a) (Pollution of air, water and soil)	When determining whether the emission of a specific pollutant is material, the undertaking can consider the thresholds for releases in Annex II of Regulation (EU) 2024/1244.
AR 4 3 for para. 16(a) 14 (Pollution of air, water and soil)	Transfers of water pollutants to external treatment plants qualify as pollution in <u>its</u> downstream value chain . <u>When they are material, the undertaking is expected to report on transfers as entity specific disclosures (see ESRS 1 General Requirements paragraphs 11 and 12).</u>

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AR 54 for para. 1615 (b)
(Pollution of air, water and soil)

~~The information to be reported on secondary~~Secondary **microplastics** (i.e. ~~these resulting can, for example, result from the breakdown of larger plastic items, or being from the products of the undertaking in its downstream value chain~~ (e.g., wear and tear of car tires or synthetic textiles), or be unintentionally ~~produced throughout~~released through the product life cycle, including unintentionally through losses of plastic pellets). The information about secondary microplastics to be reported under 1615 (b)(ii) can be qualitative or quantitative (e.g. tonnes or kilogrammes), including through estimations.

Disclosure Requirement E2-5 – Substances of concern and substances of very high concern

18.16. (33 amended) The objective of this DR is to help **users** understand the undertaking's material ~~impacts on health and the environment, and connected, risks and opportunities stemming from~~linked to the manufacturing, trading or use of **substances of concern (SoC)** and **substances of very high concern (SVHC)**, including risks arising from changes in regulations.

19.17. (34 amended) **Manufacturers and formulators or importers of substances whether** on their own and in mixtures shall disclose the total weight of **SoCs**, and separately, the total weight of **SVHC**, that are:

- (a) ~~procured or as~~ substances on their own or in mixtures;
- ~~(a)(b)~~ manufactured as substances on their own or in mixtures;
- ~~(b)(c)~~ **placed on the market** as substances on their own or in mixtures; and
- ~~(c)(d)~~ directly released into the environment (air, water, and **soil**), including ~~any~~ unintentional releases from leaks or spills.

18. (34 amended) **Users of substances** on their own and in mixtures shall disclose:

- (a) the total weight of **SVHC** that they use during production and during the delivery of services; and
- ~~(a)(b)~~ the total weight of SVHC that they directly release into the environment.

20.19. (35 amended) **Manufacturers, importers and/or users of articles with that contain SVHC** shall disclose the ~~quantities~~name of ~~these~~the **substances** that are ~~present in a concentration above 0.1% weight by weight (w/w), as per Art. 33 of the REACH Regulation, in:~~

- (a) ~~part of~~procured components or articles ~~for levels above the 0.1% threshold of Art. 33 of the REACH Regulation; and~~
- (b) ~~part of sold~~components or articles ~~for levels above the 0.1% threshold of Art. 33 of the REACH Regulation~~**placed on the market**.

APPLICATION REQUIREMENTS

AR 65 for para-~~paras.~~ 17, 18
(Substances of concern and substances of very high concern)

The requirements in paragraph 1817 apply only to the an undertaking that ~~manufactures~~operating in the chemical sector, namely manufacturing chemical **substances**, ~~formulates~~ (e.g., NACE Rev.2.1 C20 and, if applicable C21), ~~formulating~~ chemical mixtures ~~and~~(e.g., NACE Rev.2.1 C20.3, C20.4, C20.5) or ~~operates~~operating in the ~~retail~~wholesale of chemical substances (e.g., NACE Rev.2.1 G46.85). These requirements do not apply to undertakings, whose main activity is the manufacture of non-chemical **products**.

The requirements in paragraph 18 apply only to the undertaking that is outside the scope of paragraph 17.

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AR 76 for paras. 17, 18, 19, 20 (Substances of concern and substances of very high concern)	<p>The undertaking reporting on paragraphs 18, 19¹⁷ and 20:</p> <p>(a)¹⁸ shall report SoC and SVHC grouped by hazard class (as per CLP Regulation 1272/2008/EC). This implies that a single substance needs to be counted under multiple^{all applicable} hazard classes. However, in the total amounts of procured/manufactured, sold and released substances, double counting shall be avoided; and</p> <p>(b) can present the information on quantities of SVHC as a percentage of the total amount of SoC by hazard class, instead of the total weight.</p>
AR 87 for paras. 17, 18, 19, 20 (Substances of concern and substances of very high concern)	<p>The substances shall be reported in mass units, e.g. tonnes or kilogrammes, or other mass units appropriate^{relevant} for the quantity and types of pollutants being released.</p>
AR 98 for paras. 17, 18, 19, 20 (Substances of concern and substances of very high concern)	<p>The information provided under this DR may refer to information the undertaking is already required to report under other existing legislation (i.e. e.g. Directive 2024/1785/EU, Regulation 2024/1244/EU 'IEPR', etc.).</p>