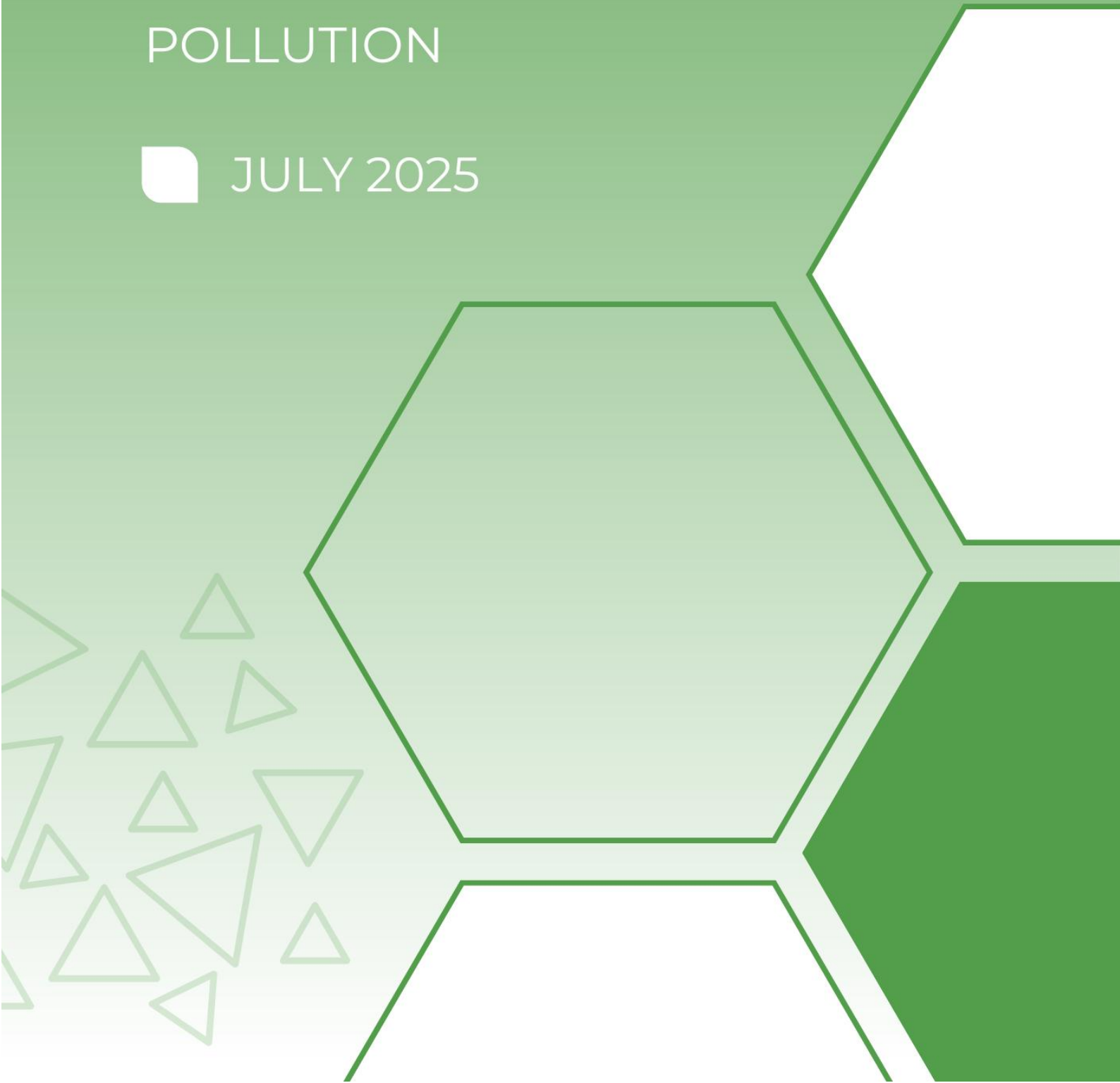


 EXPOSURE DRAFT

ESRS E2

POLLUTION

 JULY 2025

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Revised structure and drafting conventions

As compared to ESRS Set 1 (Delegated Regulation (EU) 2023/2772 adopted by the European Commission in July 2023), the structure of the Standards has been revised and streamlined.

- All the ‘shall disclose/shall include/shall report/shall describe/shall explain’ are presented in the main body of the Standard. They have been counted as separate datapoints.
- Below the text of each Disclosure Requirement (‘DR’) in topical standards (or chapter for ESRS 1), boxed content presents the streamlined corresponding mandatory methodological guidance, which is still named ‘Application Requirements’ (‘ARs’). This includes ‘shall consider’ as element of methodology for preparing the disclosure, and ‘may (present)’ for presentation options – which does not represent voluntary disclosure but brings flexibility on how to present the disclosure.
- All the ‘may’ disclosures have been either eliminated or redrafted as application requirements (which do not include separate datapoints but methodology content).
- A minority of the deleted datapoints is gathered in a document named ‘Non-Mandatory Illustrative Guidance’ (‘NMIG’) and has been redrafted to fit this classification. While the content of ‘shall disclose’ datapoints in the main body of the standard and of application requirements are drafted to become part of the delegated act, the legal status of the NMIG (either as appendices in the Delegated Act or as document to be issued by EFRAG independently of the Delegated Act) will be considered by the European Commission (‘EC’) in due course. EFRAG recommends NMIG not to be part of the Delegated Act.
- The ESRS use several terms to indicate similar concepts: matters, topic, sub-topic, sub-subtopic. In Amended ESRS ‘sub-subtopics’ have been eliminated. In addition, to simplify the content and eliminate one term (matter), the Standards only refer to topics and sub-topics. For this reason, in all the documents the term ‘matter’ has been replaced by ‘topic’ where ‘topic’ is meant to refer either to topic or sub-topic depending on the context of the relevant disclosure. When used in this way, the bold italic format is used (***topic***), as this is a defined term. When used to express one of the 10 topics in Appendix A of [Draft] Amended ESRS 1, a normal font is used.
- The paragraph numbering has been revised to reflect the draft amendments. Where applicable, the paragraph number of the 2023 Delegated Act is indicated in brackets—for example, ‘4. (24)’ or ‘4. (24 amended)’ in paragraph [Draft] Amended ESRS 1.

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Objective

1. When reporting in accordance with the ESRS, the **sustainability statement** shall cover the following items of information, in relation to [Draft] Amended ESRS E2 ‘Pollution’, when this topic is related 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**.
2. The objective of this Standard is to specify Disclosure Requirements (‘DRs’) in relation to the items of information mentioned in paragraph 1 that are not covered in [Draft] Amended ESRS 2.
3. When only one of the sub-topics covered by this Standard is material, the undertaking shall report only on that sub-topic.
4. The 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’)**, including **substances of very high concern (‘SVHC’)**.
5. 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.
6. 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.
7. (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 to the prevention, control and reduction of such emissions. Emissions to water include both **freshwater**, as well as marine water (the ocean).
8. (6 amended) DRs on **substances of concern**, including **substances of very high concern**, aim at providing **users** with an understanding of the related **actual or potential impacts**, also considering possible restrictions on their production, use, distribution and/or commercialisation.
9. The objective of this standard shall also enable **users** of the **sustainability statement** to understand the plans and capacity of the undertaking to adapt its strategy and **business model** in line with:
 - (a) EU Action Plan ‘Towards a Zero Pollution for Air, Water and Soil’;
 - (b) Chemicals Strategy for Sustainability Towards a Toxic-Free Environment;
 - (c) Kyiv Protocol on Pollutant Release and Transfer Registers;
 - (d) IEPR (Regulation 166/2006/EC and amendments in Regulation 2024/1244/EU);
 - (e) IED (Directive 2010/75/EU and amendments in Directive 2024/1785);
 - (f) REACH (Regulation 1907/2006/EC and amendments on **microplastics** in Commission Regulation 2023/2055/EU); and
 - (g) CLP (Regulation 1272/2008/EC).
10. **Location**-specific considerations are particularly important in relation to **pollution**. When **material impacts, risks** or **opportunities** arise at local level, it is important to consider appropriate disaggregation or aggregation of the reported information, e.g. by **site**, asset, location, affected **area at water risk** or other appropriate level in accordance with [Draft] Amended ESRS 1, paragraph 53.

Interaction with other ESRS

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

Disclosure Requirements

Impact, risk and opportunity management

Disclosure Requirement E2-1 – Policies related to pollution

12. (14 amended) The undertaking shall disclose its **pollution-related policies** in accordance with the provisions of [Draft] Amended ESRS 2 GDR-P.

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

13. (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 GDR-A.

Metrics and targets

Disclosure Requirement E2-3 – Targets related to pollution

14. (22 amended) The undertaking shall disclose its **pollution-related targets** in accordance with the provisions of [Draft] Amended ESRS 2 GDR-T.

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

15. (27 amended) The objective of this DR is to help **users** understand the **pollutant emissions** of the undertaking to air, water and **soil**, and of the manufacturing, use, and release into the environment of **microplastics**.
16. (28 amended) The undertaking shall disclose:
- (a) for its own operations, the amounts of any material **pollutant emissions** to air, water and **soil** from its regular operations and **incidents** in the reporting period; and

- (b) on **microplastics**:
- (c) the quantities of primary microplastics manufactured or used in products, and separately, those directly released into the environment; and/or
- (d) 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 (Pollution of air, water and soil)	The pollutants and primary microplastics shall be presented in appropriate mass units, e.g. tonnes or kilogrammes.
AR 2 for para. 16(a) (Pollution of air, water and soil)	The pollutants to be considered for reporting under E2-4, paragraph 16(a) are those from Annex II of Regulation (EU) 2024/1244 (Industrial Emissions Portal Regulation) that are applicable to the undertaking, complemented by pollutants it measures and monitors based on environmental permits. It can include additional pollutants that it considers material.
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 for para. 16(a) (Pollution of air, water and soil)	Transfers of water pollutants to external treatment plants qualify as pollution in downstream value chain .
AR 5 for para. 16(b) (Pollution of air, water and soil)	The information to be reported on secondary microplastics (i.e. those resulting from the breakdown of larger plastic items, or being unintentionally produced throughout the product life cycle, including unintentionally through losses of plastic pellets) under 16(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**

17. (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 the manufacturing, trading or use of **substances of concern (SoC)** and **substances of very high concern (SVHC)**, including risks arising from changes in regulations.
18. (34 amended) Manufacturers and importers of **substances** 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 manufactured as substances on their own or in mixtures;
 - (b) sold as substances on their own or in mixtures; and
 - (c) directly released into the environment (air, water, and **soil**), including any unintentional releases from leaks or spills.
19. (34 amended) **Users** of **substances** on their own and in mixtures shall disclose the total weight of **SVHC** that they use during production and the delivery of services, and the total weight of SVHC that they directly release into the environment.
20. (35 amended) Manufacturers, importers and **users** of articles with **SVHC** shall disclose the quantities of those **substances** that are:

- (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.

APPLICATION REQUIREMENTS

AR 6 for para. 18 (Substances of concern and substances of very high concern)	The requirements in paragraph 18 apply to the undertaking that manufactures chemical substances , formulates chemical mixtures and/or operates in the retail of chemical substances.
AR 7 for paras. 18, 19, 20 (Substances of concern and substances of very high concern)	<p>The undertaking reporting on paragraphs 18, 19 and 20:</p> <ul style="list-style-type: none">(a) 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 hazard classes. However, in the total amounts of procured/manufactured, sold and released substances, double counting shall be avoided; and(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.
AR 8 for paras. 18, 19, 20 (Substances of concern and substances of very high concern)	The substances shall be reported in mass units, e.g. tonnes or kilogrammes, or other mass units appropriate for the quantity and types of pollutants being released.
AR 9 for paras. 18, 19, 20 (Substances of concern and substances of very high concern)	The information provided under this DR may refer to information the undertaking is already required to report under other existing legislation (i.e. Directive 2024/1785/EU, Regulation 2024/1244/EU 'IEPR', etc.).