



LOG OF AMENDMENTS

ESRS E2

POLLUTION



DECEMBER 2025

 EFRAG

Log of Amendments by Standard – ESRS E2 *Pollution*

Annex to the Basis for Conclusions accompanying the draft amended ESRS – Illustration of the Amendments

Disclaimer: The Log of Amendments by Standard accompanies but is not part of the draft amended ESRS issued by EFRAG on 3 December 2025. It complements and should be read in conjunction with the Basis for Conclusions (BFC), where a summarised description of the main changes to the Standards can be found. It does not reflect the position of the European Union or the European Commission DG Financial Stability, Financial Services and Capital Markets Union (DG FISMA).

Introduction

1. **This document complements and should be read in conjunction with the Basis for Conclusions where a summarised description of the main changes to individual Standards can be found.**
2. This document illustrates the amendments at paragraph level in the draft amended ESRS E2 *Pollution*.
3. The starting point is the text of the ESRS as enacted in 2023, with each paragraph listed and numbered in Column 1.
4. A markup of amendments is provided in Column 2 including text added or removed. Text added has been underlined in Column 2. Text deleted is marked as strikethrough (~~strikethrough~~) in Column 2. Where text is unchanged this is also included (no change to text) including where there is no change to the DR.
5. The last column includes a summary of changes made to the DR using the following terminology: [AMENDED], [UNCHANGED], [MOVED], [NEW] or [DELETED].
6. The last column also includes explanations and rationale for changes useful to gain an understanding of why text or DRs have been amended.

Objective		
ESRS E2 as enacted in 2023	Draft Amended ESRS E2	Comment/Rationale
1. The objective of this Standard is to specify Disclosure Requirements which will enable users of sustainability statements to understand:	1. The objective of this Standard is to specify Disclosure Requirements which will enable users of The sustainability statements to understand: shall include information in relation to ESRS E2 Pollution if this topic relates to material impacts, risks and opportunities to cover all the reporting areas listed in paragraph 5 of ESRS 1 <i>General Requirements</i> . If not all the sub-topics prescribed by this Standard are to be reported following the materiality assessment, paragraph 30 of ESRS 1 <i>General Requirements</i> applies.	[AMENDED] Merged and streamlined paragraphs 1(a), 1(b), 1(d), 1(e) of ESRS (as enacted in 2023) into this paragraph for conciseness.
(a) how the undertaking affects pollution of air, water and soil , in terms of material positive and negative actual or potential impacts ;	(a) how the undertaking affects pollution of air, water and soil, in terms of material positive and negative actual or potential impacts;	[AMENDED, MOVED] Streamlined into paragraph 1 above, for conciseness.
(b) any actions taken, and the result of such actions, to prevent or mitigate actual or potential negative impacts, and to address risks and opportunities ;	(b) any actions taken, and the result of such actions, to prevent or mitigate actual or potential negative impacts, and to address risks and opportunities;	[AMENDED, MOVED] Same as above.
	3. 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.	[NEW] Specification introduced across topical standards, highlighting the connection with general disclosure requirements in accordance with Amended ESRS 2.
(c) the plans and capacity of the undertaking to adapt its strategy and business model in line with the transition to a sustainable economy and with the need to prevent, control and eliminate pollution. This is to create a toxic-free environment with zero pollution also in support of the EU Action Plan “Towards a Zero Pollution for Air, Water and Soil”;	(c) 4. the plans and capacity of the undertaking to adapt its strategy and business model in line with the transition to a sustainable economy and with the need to prevent, control and eliminate pollution. This is to create a toxic-free environment with zero pollution also in support of This Standard takes account of EU regulatory frameworks, including: the EU Action Plan “Towards a Zero Pollution for Air, Water and Soil”; the Chemicals Strategy for Sustainability Towards a Toxic-Free Environment; the Kyiv Protocol on Pollutant Release and Transfer Registers; the E-PRTR (Regulation (EC) No 166/2006 on the European Pollutant Release and Transfer Register) and the IEPR amendments (Regulation (EU) 2024/1244 on the Industrial Emissions Portal); the IED (Directive 2010/75/EU on the	[AMENDED] Created a consistent structure for EU law references across topical standards and updated the list of sources underpinning Draft Draft Amended ESRS E2.

	Industrial Emissions Directive) and the IED 2.0 amendments (Directive (EU) 2024/1785 on the Industrial and Livestock Rearing Emissions); the REACH (Regulation (EC) No 1907/2006 on the Registration, Evaluation, Authorisation and Restriction of Chemicals) and SPM amendments (Commission Regulation (EU) 2023/2055 on Synthetic Polymer Microparticles); and the CLP (Regulation (EC) No 1272/2008 on the Classification, Labelling and Packaging of Substances and Mixtures)	
(d) the nature, type and extent of the undertaking's material risks and opportunities related to the undertaking's pollution-related impacts and dependencies , as well as the prevention, control, elimination or reduction of pollution, including where this results from the application of regulations, and how the undertaking manages this; and	(d) the nature, type and extent of the undertaking's material risks and opportunities related to the undertaking's pollution-related impacts and dependencies, as well as the prevention, control, elimination or reduction of pollution, including where this results from the application of regulations, and how the undertaking manages this; and	[AMENDED, MOVED] Streamlined into paragraph 1 above, for conciseness.
(e) the financial effects on the undertaking over the short-, medium- and long-term of material risks and opportunities arising from the undertaking's pollution-related impacts and dependencies.	(e) the financial effects on the undertaking over the short-, medium- and long-term of material risks and opportunities arising from the undertaking's pollution-related impacts and dependencies.	[AMENDED, MOVED] Same as above.
2. This Standard sets out Disclosure Requirements related to the following sustainability matters: pollution of air, water, soil, substances of concern , including substances of very high concern .	2. 5. This Standard sets out Disclosure Requirements <u>DRs</u> related to pollution , with respect to the following sustainability matters: sub-topics: pollution of air, pollution of water, and pollution of <u>soil; microplastics; and substances of concern (SoC)</u> , including substances of very high concern (SVHC) .	[AMENDED] Connection with topics listed in Amended ESRS 1 <i>General Requirements</i> Appendix A has been strengthened, in alignment with similar amendments in other standards. Minor editorial changes to clearly highlight the various pollution sub-topics.
3. " Pollution of air" refers to the undertaking's emissions into air (both indoor and outdoor), and prevention, control and reduction of such emissions.	3. 6. "Pollution of air", pollution of water, and pollution of <u>soil</u> refers to the undertaking's emissions into air (both indoor and outdoor) , <u>water and soil</u> , as well as to the prevention, control and reduction of such emissions. <u>Emissions to water include emissions to freshwater and seawater.</u>	[AMENDED] Paragraphs 4 and 5 of ESRS as enacted in 2023 were streamlined into this paragraph for conciseness. Some stakeholders noted that indoor pollution is challenging to measure in practice and that nowhere else in ESRS E2 as enacted in 2023 was 'indoor and outdoor' pollution used, hence, it was removed to avoid confusion.

		Clarified emissions to water, aligning with Amended ESRS E3.
4. “ Pollution of water ” refers to the undertaking’s emissions to water, and prevention, control and reduction of such emissions.	4. “Pollution of water” refers to the undertaking’s emissions to water, and prevention, control and reduction of such emissions.	[AMENDED, MOVED] Merged into paragraph 6 of Draft Draft Amended ESRS E2 for conciseness.
5. “ Pollution of soil ” refers to the undertaking’s emissions into soil and the prevention, control and reduction of such emissions.	5. “Pollution of soil” refers to the undertaking’s emissions into soil and the prevention, control and reduction of such emissions.	[AMENDED, MOVED] Same as above.
6. With regard to “ substances of concern ”, this standard covers the undertaking’s production, use and/or distribution and commercialisation of substances of concern, including substances of very high concern . Disclosure Requirements on substances of concern aim at providing users with an understanding of actual or potential impacts related to such substances, also taking account of possible restrictions on their use and/or distribution and commercialisation.	6-7. DRs With regard to on “substances of concern” SoC, this standard covers the undertaking’s production, use and/or distribution and commercialisation of substances of concern, including substances of very high concern SVHC, set –dDisclosure Requirements on substances of concern aim at to providing users with an understanding of the related actual impacts or potential impacts related to such substances, also taking considering account of possible restrictions on their <u>production, use, and/or</u> distribution and commercialisation.	[AMENDED] Minor editorial changes to streamline and improve the paragraph’s clarity.
	8. Context-specific considerations are particularly important in relation to pollution . If material impacts, risks or opportunities are related to specific geographies , it is important to consider appropriate aggregation or disaggregation of the reported information, e.g. by site , area with water stress or other level in accordance with <u>ESRS 1 General Requirements, Chapter 3.3.2 Level of Aggregation, Disaggregation.</u>	[NEW] The principle-based approach related to the consideration of location-specific context when identifying IROs, as well as the disaggregation of reported information by relevant geography, for instance by site, is addressed under Amended ESRS 1 <i>General Requirements</i> and Amended ESRS 2 <i>General Disclosures</i> . This paragraph in the ‘Objective’ sections in the Draft Draft Amended ESRS E2 to ESRS E4 has been introduced to briefly restate the relevance of context-specific considerations in relation to pollution, water and biodiversity, as well as the aggregation or disaggregation of reported information across geographies, as appropriate. Originally this was an Application Requirement in ESRS E2-2 paragraph AR 15, and in E2-3 paragraph AR 18 of ESRS as enacted in 2023.
Interaction with other ESRS		

ESRS E2 as enacted in 2023	Draft Amended ESRS E2	Comment/Rationale
7. The topic of pollution is closely connected to other environmental sub-topics such as climate change, water and marine resources, biodiversity and circular economy . Thus, to provide a comprehensive overview of what could be material to pollution, relevant Disclosure Requirements are covered in other environmental Standards as follows:	7-9. Social and environmental <u>The topics of pollution is closely interact with each other. The main points of interaction between ESRS E2 <i>Pollution</i> and the other topical standards are the following:</u> connected to other environmental sub-topics such as climate change, water and marine resources, biodiversity and circular economy. Thus, to provide a comprehensive overview of what could be material to pollution, relevant Disclosure Requirements are covered in other environmental Standards as follows:	[AMENDED] Editorial simplification. Includes reference to ‘social’ topics as paragraph 8 of ESRS E2 as enacted in 2023 is merged into the point (e) of paragraph 9 in the Draft Amended ESRS E2.
(a) ESRS E1 <i>Climate change</i> which addresses the following seven greenhouse gases connected to air pollution: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3).	(a) ESRS E1 <i>Climate change</i> which addresses <u>emissions to air from the following seven greenhouse gases (GHGs):</u> connected to air pollution: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). <u>These GHG emissions are not addressed in ESRS E2 <i>Pollution</i>.</u>	[AMENDED] Minor editorial changes to improve clarity of boundaries between Amended ESRS E1 and Draft Amended ESRS E2.
(b) ESRS E3 <i>Water and marine resources</i> which addresses water consumption , in particular in areas at water risk , water recycling and storage. This also includes the responsible management of marine resources, including the nature and quantity of marine resources-related commodities (such as gravels, deep-sea minerals, seafood) used by the undertaking. This Standard covers the negative impacts, in terms of pollution of water and marine resources, including microplastics, generated by such activities.	(b) ESRS E3 <i>Water and marine</i> addresses the use of water resources, including through the volume of water discharge . However, pollutants , including microplastics , emitted to water are addressed in ESRS E2 <i>Pollution</i> . which addresses water consumption, in particular in areas at water risk, water recycling and storage. This also includes the responsible management of marine resources, including the nature and quantity of marine resources-related commodities (such as gravels, deep-sea minerals, seafood) used by the undertaking. This Standard covers the negative impacts, in terms of pollution of water and marine resources, including microplastics, generated by such activities.	[AMENDED] Updated the references to Amended ESRS E3 content as per revision (title, metrics) and simplified the text to make the boundaries between Amended ESRS E3 and ESRS E2 clearer.
(c) ESRS E4 <i>Biodiversity and ecosystems</i> which addresses ecosystems and species. Pollution as a direct impact driver of biodiversity loss is addressed by this Standard.	(c) ESRS E4 <i>Biodiversity and ecosystems</i> which addresses ecosystems and species. <u>Pollution as a direct impact driver of biodiversity loss and ecosystem change, is addressed in the impacts of pollution on biodiversity and</u>	[AMENDED] Editorial simplification and addition of clarification on the relationship between Amended ESRS E4 and Draft Amended ESRS E2, to improve the understanding of their boundaries.

	<u><i>ecosystem</i></u> , while pollutant emissions are addressed in ESRS E2 <i>Pollution</i> . by this Standard.	
(d) ESRS E5 <i>Resource use and circular economy</i> which addresses, in particular, the transition away from extraction of non-renewable resources and the implementation of practices that prevent waste generation, including pollution generated by waste.	(d) ESRS E5 <i>Resource use and Circular Economy</i> which addresses, in particular, <u>resources use</u> and the transition away from extraction of non-renewable resources to a <u>circular economy</u> but does not address emissions of pollutants generated by and the implementation of practices that prevent waste generation, including pollution generated by waste. or by resources extraction, transformation and use, which are covered by ESRS E2 <i>Pollution</i> .	[AMENDED] Editorial simplification on the content of Amended ESRS E5 and addition of clarification on aspects covered by Draft Amended ESRS E2, which now includes pollution from waste (one source of pollution used to estimate emissions to air), since Amended ESRS E5 has no specific requirement on pollution generated by waste.
8. The undertaking's pollution -related impacts may affect people and communities. Material negative impacts on affected communities from pollution-related impacts attributable to the undertaking are covered in ESRS S3 <i>Affected communities</i> .	8. (e) ESRS S3 <i>Affected Communities</i> addresses the undertaking's pollution-related impacts attributable to the undertaking are covered in ESRS S3 <i>Affected communities</i> , as they may affect people and communities.	[AMENDED, MOVED] Paragraph 8 of ESRS E2 as enacted in 2023 was edited and included as point (e) of paragraph 9 in Draft Amended ESRS E2 for consistency (all interactions with other Amended ESRS listed under same paragraph).
9. This Standard should be read in conjunction with ESRS 1 <i>General requirements</i> and ESRS 2 <i>General disclosures</i> .	9.2. The objective of the This Standard should be read in conjunction with <u>is to set out Disclosure Requirements (DRs) providing information in relation to the reporting areas referred above that implement and complement the cross-cutting provisions of ESRS 1 <i>General Requirements</i> and ESRS 2 <i>General Disclosures</i>.</u>	[AMENDED] Enhanced the clarity of this standard's objective.
Disclosure Requirements – ESRS 2 General Disclosures		
ESRS E2 as enacted in 2023	Draft Amended ESRS E2	Comment/Rationale
10. The requirements of this section should be read in conjunction with and reported alongside the disclosures required by ESRS 2 chapter 4 Impact, risk and opportunity management.	10. The requirements of this section should be read in conjunction with and reported alongside the disclosures required by ESRS 2 chapter 4 Impact, risk and opportunity management.	[DELETED] Redundant with Amended ESRS 2.
Impact, risk and opportunity management		

Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Comment/Rationale
11. The undertaking shall describe the process to identify material impacts, risks and opportunities and shall provide information on:	11. The undertaking shall describe the process to identify material impacts, risks and opportunities and shall provide information on:	[DELETED] Deleted for reduction purposes, as already addressed in Amended ESRS 2 (also remarked during the information gathering process with stakeholders), and based on EFRAG's decision not to have IRO-1 sections in the topical standards.
(a) whether the undertaking has screened its site locations and business activities in order to identify its actual and potential pollution -related impacts, risks and opportunities in its own operations and upstream and downstream value chain , and if so, the methodologies, assumptions and tools used in the screening;	(a) whether the undertaking has screened its site locations and business activities in order to identify its actual and potential pollution-related impacts, risks and opportunities in its own operations and upstream and downstream value chain, and if so, the methodologies, assumptions and tools used in the screening;	[DELETED] Deleted for reduction purposes under topical standards. Site-specific provisions in relation to the assessment of environmental IRO, considered highly relevant by EFRAG, are addressed under Amended ESRS 2 IRO-1 paragraph AR 26 as 'geographies'.
(b) whether and how the undertaking has conducted consultations, in particular with affected communities.	(b) whether and how the undertaking has conducted consultations, in particular with affected communities.	[DELETED] Deleted for reduction purposes under topical standards. Paragraph 11 (b) of ESRS E2 as enacted in 2023 is addressed under ESRS 2 paragraph 35 (c), also given the feedback received from stakeholders.
Disclosure Requirement E2-1 – Policies related to pollution	Disclosure Requirement E2-1 – Policies related to pollution	Comment/Rationale
12. The undertaking shall describe its policies adopted to manage its material impacts, risks and opportunities related to pollution prevention and control.	12. The undertaking shall describe its policies adopted to manage its material impacts, risks and opportunities related to pollution prevention and control.	[DELETED] Simplified and consolidated with paragraph 14 of ESRS E2-1 as enacted in 2023 (now amended paragraph 10).
13. The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has policies that address the identification, assessment, management and/or remediation of material pollution-related impacts, risks and opportunities .	13. The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has policies that address the identification, assessment, management and/or remediation of material pollution-related impacts, risks and opportunities.	[DELETED] Objective deleted in alignment with EFRAG's approach to not include objectives for PATs under topical standards.
14. The disclosure required by paragraph 12 shall contain the information on the policies the undertaking has in place to manage its material impacts, risks and opportunities	14 <u>10</u>. The disclosure required by paragraph 12 shall contain the information on the undertaking shall disclose its pollution-related policies the undertaking has in place to	[AMENDED]

related to pollution in accordance with ESRS 2 MDR-P <i>Policies adopted to manage material sustainability matters.</i>	manage its material impacts, risks and opportunities related to pollution in accordance with <u>the provisions of ESRS 2 GDR-P, MDR-P Policies adopted to manage material sustainability matters.</u>	Simplified and consolidated with paragraph 12 of ESRS E2 as enacted in 2023. Specification maintained across topical standards to highlight the interaction with Amended ESRS 2, addressing the feedback received from stakeholders.
15. The undertaking shall indicate, with regard to its own operations and its upstream and downstream value chain , whether and how its policies address the following areas where material:	15. The undertaking shall indicate, with regard to its own operations and its upstream and downstream value chain, whether and how its policies address the following areas where material:	[DELETED] This datapoint has been deleted.
(a) mitigating negative impacts related to pollution of air, water and soil including prevention and control;	(a) mitigating negative impacts related to pollution of air, water and soil including prevention and control;	[DELETED] This datapoint has been deleted. General specifications of this nature are addressed under Amended ESRS 2 GDR paragraph 40 (a).
(b) substituting and minimising the use of substances of concern , and phasing out substances of very high concern , in particular for non-essential societal use and in consumer products ; and	(b) substituting and minimising the use of substances of concern, and phasing out substances of very high concern, in particular for non-essential societal use and in consumer products; and	[DELETED] Same as above.
(c) avoiding incidents and emergency situations, and if and when they occur, controlling and limiting their impact on people and the environment.	(c) avoiding incidents and emergency situations, and if and when they occur, controlling and limiting their impact on people and the environment.	[DELETED] Same as above.
Disclosure Requirement E2-2 – Actions and resources related to pollution	Disclosure Requirement E2-2 – Actions and resources related to pollution	Comment/Rationale
16. The undertaking shall disclose its pollution-related actions and the resources allocated to their implementation.	16. The undertaking shall disclose its pollution-related actions and the resources allocated to their implementation.	[DELETED] Simplified and consolidated into paragraph 18 of ESRS E2-2 as enacted in 2023 (now amended paragraph 11).
17. The objective of this Disclosure Requirement is to enable an understanding of the key actions taken and planned to achieve the pollution -related policy objectives and targets .	17. The objective of this Disclosure Requirement is to enable an understanding of the key actions taken and planned to achieve the pollution-related policy objectives and targets.	[DELETED] Objective deleted in alignment with EFRAG's approach to not include objectives for PATs under topical standards.
18. The description of the pollution-related action plans and resources shall contain the information prescribed in ESRS 2 MDR-A <i>Actions and resources in relation to material sustainability matters.</i>	18 11. The description of the undertaking shall disclose its <u>key pollution-related action plans</u> actions and resources <u>shall contain the information prescribed in</u> <u>allocated to the implementation of those actions in accordance with the</u>	[AMENDED] Simplified and consolidated with paragraph 16 of ESRS E2 as enacted in 2023. Specification maintained across topical

	provisions of ESRS 2 GDR-A-MDR A Actions and resources in relation to material sustainability matters.	standards to highlight the interaction with Amended ESRS 2, addressing the feedback received from stakeholders.
19. In addition to ESRS 2 MDR-A, the undertaking may specify to which layer in the following mitigation hierarchy an action and resources can be allocated:	19. In addition to ESRS 2 MDR-A, the undertaking may specify to which layer in the following mitigation hierarchy an action and resources can be allocated:	[DELETED] Deleted under topical standards for simplification purposes; mitigation hierarchy is addressed under Amended ESRS 2 GDR-A paragraph AR 38.
(a) avoid pollution including any phase out of materials or compounds that have a negative impact (prevention of pollution at source);	(a) avoid pollution including any phase out of materials or compounds that have a negative impact (prevention of pollution at source);	[DELETED] Deleted under topical standards for simplification purposes; mitigation hierarchy is addressed under Amended ESRS 2 GDR-A paragraph AR 38. General specifications of this nature are also addressed under Amended ESRS 2 GDR paragraph 40 (a).
(b) reduce pollution, including: any phase-out of materials or compounds; meeting enforcement requirements such as Best Available Techniques (BAT) requirements; or meeting the Do No Significant Harm criteria for pollution prevention and control according to the EU Taxonomy Regulation and its Delegated Acts (minimisation of pollution); and	(b) reduce pollution, including: any phase-out of materials or compounds; meeting enforcement requirements such as Best Available Techniques (BAT) requirements; or meeting the Do No Significant Harm criteria for pollution prevention and control according to the EU Taxonomy Regulation and its Delegated Acts (minimisation of pollution); and	[DELETED] Same as above.
(c) restore, regenerate and transform ecosystems where pollution has occurred (control of the impacts both from regular activities and incidents).	(c) restore, regenerate and transform ecosystems where pollution has occurred (control of the impacts both from regular activities and incidents).	[DELETED] Same as above.
Metrics and Targets		
Disclosure Requirement E2-3 – Targets related to pollution	Disclosure Requirement E2-3 – Targets related to pollution	Comment/Rationale
20. The undertaking shall disclose the pollution-related targets it has set.	20. The undertaking shall disclose the pollution-related targets it has set.	[DELETED] Simplified and consolidated into paragraph 22 of ESRS E2-3 as enacted in 2023 (now amended paragraph 12).
21. The objective of this Disclosure Requirement is to enable an understanding of the targets the undertaking has set to support its pollution -related policies and to address its material pollution-related impacts, risks and opportunities .	21. The objective of this Disclosure Requirement is to enable an understanding of the targets the undertaking has set to support its pollution -related policies and to address its material pollution-related impacts, risks and opportunities.	[DELETED] Objective deleted in alignment with EFRAG's approach to not include objectives for PATs under topical standards.

22. The description of targets shall contain the information requirements defined in ESRS 2 MDR-T <i>Tracking effectiveness of policies and actions through targets</i> .	22 12. The description of undertaking shall disclose its pollution-related targets shall contain the information requirements defined in accordance with the provisions of ESRS 2 GDR-T. MDR-T <i>Tracking effectiveness of policies and actions through targets</i>.	[AMENDED] Simplified and consolidated with paragraph 20 of ESRS E2 as enacted in 2023. Specification maintained across topical standards to highlight the interaction with Amended ESRS 2, addressing the feedback received from stakeholders.
23. The disclosure required by paragraph 20 shall indicate whether and how its targets relate to the prevention and control of:	23. The disclosure required by paragraph 20 shall indicate whether and how its targets relate to the prevention and control of:	[DELETED] This datapoint has been deleted.
(a) air pollutants and respective specific loads ;	(a) air pollutants and respective specific loads;	[DELETED] Same as above.
(b) emissions to water and respective specific loads;	(b) emissions to water and respective specific loads;	[DELETED] Same as above.
(c) pollution to soil and respective specific loads; and	(c) pollution to soil and respective specific loads; and	[DELETED] Same as above.
(d) substances of concern and substances of very high concern .	(d) substances of concern and substances of very high concern.	[DELETED] Same as above.
24. In addition to ESRS 2 MDR-T, the undertaking may specify whether ecological thresholds (e.g., the biosphere integrity , stratospheric ozone-depletion, atmospheric aerosol loading, soil depletion, ocean acidification) and entity-specific allocations were taken into consideration when setting targets. If so, the undertaking may specify:	24. In addition to ESRS 2 MDR-T, the undertaking may specify whether ecological thresholds (e.g., the biosphere integrity, stratospheric ozone-depletion, atmospheric aerosol loading, soil depletion, ocean acidification) and entity-specific allocations were taken into consideration when setting targets. If so, the undertaking may specify:	[DELETED] Main requirement on ecological thresholds is now a cross-cutting element (see Amended ESRS 2 GDR-T paragraph AR 48), given the lack of specific nuances on pollution (or other environmental topics across environmental standards).
(a) the ecological thresholds identified, and the methodology used to identify such thresholds;	(a) the ecological thresholds identified, and the methodology used to identify such thresholds;	[DELETED] Same as above.
(b) whether or not the thresholds are entity-specific and if so, how they were determined; and	(b) whether or not the thresholds are entity-specific and if so, how they were determined; and	[DELETED] Same as above.
(c) how responsibility for respecting identified ecological thresholds is allocated in the undertaking.	(c) how responsibility for respecting identified ecological thresholds is allocated in the undertaking.	[DELETED] Same as above.

25. The undertaking shall specify as part of the contextual information, whether the targets that it has set and presented are mandatory (required by legislation) or voluntary.	25. The undertaking shall specify as part of the contextual information, whether the targets that it has set and presented are mandatory (required by legislation) or voluntary.	[DELETED] Same as above.
Disclosure Requirement E2-4 – Pollution of air, water and soil	Disclosure Requirement E2-4 – Pollution of air, water and soil	Comment/Rationale
26. The undertaking shall disclose the pollutants that it emits through its own operations, as well as the microplastics it generates or uses.	26. The undertaking shall disclose the pollutants that it emits through its own operations, as well as the microplastics it generates or uses.	[DELETED] Redundant with paragraphs 27 and 28 of ESRS E2 as enacted in 2023.
27. The objective of this Disclosure Requirement is to provide an understanding of the emissions that the undertaking generates to air, water and soil in its own operations, and of its generation and use of microplastics.	27.13. The objective of this Disclosure Requirement DR is to provide <u>enable users to an understanding of the undertaking's emissions of pollutants that the undertaking generates to air, water and soil in its own operations, and of its generation and use, and of its manufacturing, use, and release into the environment of microplastics.</u>	[AMENDED] Reflecting content of requirements in paragraphs 14 and 15 of Draft Amended ESRS E2 more closely.
28. The undertaking shall disclose the amounts of:	28.14. The undertaking shall disclose the amounts of:	[UNCHANGED]
(a) each pollutant listed in Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council(57)(European Pollutant Release and Transfer Register “E-PRTR Regulation”)emitted to air, water and soil, with the exception of emissions of GHGs which are disclosed in accordance with ESRS E1 Climate Change(58);	(a) each material emissions of pollutants listed in Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council(57)(European Pollutant Release and Transfer Register “E-PRTR Regulation”)emitted to air, water and soil from its own operations, including due to environmental accidents, in the reporting period, <u>with the exception of emissions of GHGs which are disclosed in accordance with ESRS E1 Climate Change(58);</u>	[AMENDED] The reference to E-PRTR was removed (now in AR as a methodological indication) to better address also the reporting of emissions of pollutants from facilities that do not fall under EU law, as per requests by stakeholders. The term ‘environmental accidents’ was introduced to convey coverage of emissions from both regular and irregular operations. The focus on ‘own operations’ was maintained for additional clarity, as per recommendation of some EFRAG SRB members.
(b) microplastics generated or used by the undertaking.	(b)15. On microplastics, the undertaking shall disclose:	[AMENDED]

	<p>(a) the amounts of <u>primary microplastics manufacturedgenerated or used by the undertaking in its products</u>, and separately, those directly released into the environment; and</p> <p>(b) information on secondary microplastics.</p>	<p>Clarified requirement on microplastics, including the scope (requirement split into primary and secondary) and definitions (see Glossary, aligned with REACH amendment) in response to public call recommendations.</p> <p>The outreach analysis highlighted the need to capture what ends up in the environment, hence, direct releases was moved from AR 20 of ESRS E2 as enacted in 2023 into the main DR of Draft Amended ESRS E2.</p>
29. The amounts referred in paragraph 28 shall be consolidated amounts including the emissions from those facilities over which the undertaking has financial control and those over which it has operational control. The consolidation shall include only the emissions from facilities for which the applicable threshold value specified in Annex II of Regulation (EC) No 166/2006 is exceeded.	<p>29. The amounts referred in paragraph 28 shall be consolidated amounts including the emissions from those facilities over which the undertaking has financial control and those over which it has operational control. The consolidation shall include only the emissions from facilities for which the applicable threshold value specified in Annex II of Regulation (EC) No 166/2006 is exceeded.</p>	<p>[DELETED]</p> <p>Content on E-PRTR all integrated into AR 2 of Draft Amended ESRS E2.</p>
30. The undertaking shall put its disclosure into context and describe:	<p>30. The undertaking shall put its disclosure into context and describe:</p>	<p>[DELETED]</p> <p>This datapoint has been deleted. General specifications of this nature are addressed under Amended ESRS 2 GDR-M paragraph 49 (c).</p>
(a) the changes over time,	<p>(a) the changes over time,</p>	<p>[DELETED]</p> <p>This datapoint has been deleted. General specifications of this nature are addressed under Amended ESRS 2 GDR-M paragraph 49 (d).</p>
(b) the measurement methodologies; and	<p>(b) the measurement methodologies; and</p>	<p>[DELETED]</p> <p>This datapoint has been deleted. General specifications of this nature are addressed under Amended ESRS 2 GDR-M paragraph 49 (a).</p>
(c) the process(es) to collect data for pollution -related accounting and reporting, including the type of data needed and the information sources.	<p>(c) the process(es) to collect data for pollution-related accounting and reporting, including the type of data needed and the information sources.</p>	<p>[DELETED]</p> <p>Same as above.</p>
31. When an inferior methodology compared to direct measurement of emissions is chosen to quantify emissions , the reasons for choosing this inferior methodology shall be outlined by the undertaking. If the undertaking uses	<p>31. When an inferior methodology compared to direct measurement of emissions is chosen to quantify emissions, the reasons for choosing this inferior methodology shall be outlined by the undertaking. If the undertaking uses</p>	<p>[DELETED]</p> <p>Removed by request of stakeholders due to unclarity.</p>

estimates, it shall disclose the standard, sectoral study or sources which form the basis of its estimates, as well as the possible degree of uncertainty and the range of estimates reflecting the measurement uncertainty.	estimates, it shall disclose the standard, sectoral study or sources which form the basis of its estimates, as well as the possible degree of uncertainty and the range of estimates reflecting the measurement uncertainty.	
Disclosure Requirement E2-5 – Substances of concern and substances of very high concern	Disclosure Requirement E2-5 – Substances of concern and substances of very high concern	Comment/Rationale
32. The undertaking shall disclose information on the production, use, distribution, commercialisation and import/export of substances of concern and substances of very high concern, on their own, in mixtures or in articles.	32. The undertaking shall disclose information on the production, use, distribution, commercialisation and import/export of substances of concern and substances of very high concern, on their own, in mixtures or in articles.	[DELETED] Redundant with paragraphs 33 and 34 of ESRS E2-5 as enacted in 2023.
33. The objective of this Disclosure Requirement is to enable an understanding of the impact of the undertaking on health and the environment through substances of concern and through substances of very high concern on their own. It is also to enable an understanding of the undertaking's material risks and opportunities , including exposure to those substances and risks arising from changes in regulations.	33.16. The objective of this Disclosure RequirementDR is to enable <u>users</u> an to understanding of the impact of the undertaking's material impacts, risks and opportunities linked to the manufacturing, trading or use of on health and the environment through substances of concern SoC and through substances of very high concern SVHC, on their own. It is also to enable an understanding of the undertaking's material risks and opportunities, including exposure to those substances and risks arising from changes in regulations.	[AMENDED] Minor editorial simplification and reflecting content of requirements in paragraphs 17, 18 and 19 of Draft Amended ESRS E2 more closely. The use is the 'manufacturing, trading or use' terminology also reflects and summarises the language in the Objective of ESRS E2 as enacted in 2023.
34. The disclosure required by paragraph 32 shall include the total amounts of substances of concern that are generated or used during the production or that are procured, and the total amounts of substances of concern that leave its facilities as emissions, as products, or as part of products or services split into main hazard classes of substances of concern.	34.17. The disclosure required by paragraph 32 shall include the total amounts of substances of concern that are generated or used during the production or that are procured, and the total amounts of substances of concern that leave its facilities as emissions, as products, or as part of products or services split into main hazard classes of substances of concern. <u>Manufacturers of substances, formulators of substances or importers of substances, whether on their own or in mixtures, shall disclose the total weight of SoCs, and separately, the total weight of SVHC that are:</u> a. <u>procured as substances on their own or in mixtures;</u>	[AMENDED] SoC requirements now target manufacturers, formulators and importers of substances, given their better positioning for the retrieval or collection of the requested information related to such substances compared to users. Points (a) to (d) of this paragraph provide a more readable, itemised presentation of the information required in ESRS E2-5 as enacted in 2023.

	<ul style="list-style-type: none"> b. <u>manufactured as substances on their own or in mixtures;</u> c. <u>placed on the market</u> as substances on their own or in mixtures; and d. <u>directly released into the environment (air, water, and soil), including unintentional releases from leaks or spills.</u> 	
35. The undertaking shall present separately the information for <i>substances of very high concern</i> .	<p>35 The undertaking shall present separately the information for <i>substances of very high concern</i>.</p> <p><u>18. Users of substances</u>, whether on their own or in mixtures, shall disclose:</p> <ul style="list-style-type: none"> a. <u>the total weight of SVHC that they use during production and during the delivery of services; and</u> b. <u>the total weight of SVHC that they directly release into the environment.</u> <p><u>19. Manufacturers of articles, importers of articles or users of articles</u> that contain SVHC shall disclose the names of the substances that are present in a concentration above 0.1% weight by weight (w/w), as per Article 33 of Regulation (EC) No 1907/2006 (REACH), in:</p> <ul style="list-style-type: none"> a. <u>procured components or articles; and</u> b. <u>components or articles placed on the market.</u> 	<p>[AMENDED]</p> <p>Derogation allowed to users of substances to report on SVHC only, as per stakeholder requests.</p> <p>Disclosures on SVHC in articles are now presented separately for clarity, with the inclusion of the 0.1% threshold value and qualitative requirement only in alignment with REACH.</p>
Disclosure Requirement E2-6 – Anticipated financial effects from material pollution-related risks and opportunities	Disclosure Requirement E2-6 – Anticipated financial effects from material pollution-related risks and opportunities	Comment/Rationale
36. The undertaking shall disclose the anticipated financial effects of material pollution-related risks and opportunities.	36. The undertaking shall disclose the anticipated financial effects of material pollution-related risks and opportunities.	<p>[DELETED]</p> <p>ESRS E2-6 deleted at topical level (in alignment with Draft Amended ESRS E2 through Amended ESRS E5), based also on stakeholder input pointing at, among others, perceived complexity of accurate quantification. Anticipated financial</p>

		effects are now generally addressed under Amended ESRS 2 <i>General Disclosures</i> SBM-3.
37. The information required by paragraph 36 is in addition to the information on current financial effects on the undertaking's, financial position, financial performance and cash flows for the reporting period required under ESRS 2 SBM-3 para 48 (d).	37. The information required by paragraph 36 is in addition to the information on current financial effects on the undertaking's, financial position, financial performance and cash flows for the reporting period required under ESRS 2 SBM-3 para 48 (d).	[DELETED] Same as above.
38. The objective of this Disclosure Requirement is to provide an understanding of:	38. The objective of this Disclosure Requirement is to provide an understanding of:	[DELETED] Same as above.
(a) anticipated financial effects due to material risks arising from pollution -related impacts and dependencies and how these risks have (or could reasonably be expected to have) a material influence on the undertaking's, financial position financial performance and cash flows, over the short-, medium- and long-term.	(a) anticipated financial effects due to material risks arising from pollution-related impacts and dependencies and how these risks have (or could reasonably be expected to have) a material influence on the undertaking's, financial position financial performance and cash flows, over the short-, medium- and long-term.	[DELETED] Same as above.
(b) anticipated financial effects due to material opportunities related to pollution prevention and control.	(b) anticipated financial effects due to material opportunities related to pollution prevention and control.	[DELETED] Same as above.
39. The disclosure shall include:	39. The disclosure shall include:	[DELETED] Same as above.
(a) a quantification of the anticipated financial effects in monetary terms before considering pollution-related actions, or where not possible without undue cost or effort, qualitative information. For financial effects arising from opportunities , a quantification is not required if it would result in disclosure that does not meet the qualitative characteristics of information (see ESRS 1 Appendix B Qualitative characteristics of information);	(a) a quantification of the anticipated financial effects in monetary terms before considering pollution-related actions, or where not possible without undue cost or effort, qualitative information. For financial effects arising from opportunities, a quantification is not required if it would result in disclosure that does not meet the qualitative characteristics of information (see ESRS 1 Appendix B Qualitative characteristics of information);	[DELETED] Same as above..
(b) a description of the effects considered, the related impacts and the time horizons in which they are likely to materialise; and	(b) a description of the effects considered, the related impacts and the time horizons in which they are likely to materialise; and	[DELETED] Same as above.

(c) the critical assumptions used to quantify the anticipated financial effects , as well as the sources and level of uncertainty of those assumptions.	(c) the critical assumptions used to quantify the anticipated financial effects, as well as the sources and level of uncertainty of those assumptions.	[DELETED] Same as above.
40. The information provided under paragraph 38(a) shall include:	40. The information provided under paragraph 38(a) shall include:	[DELETED] Same as above.
(a) the share of net revenue made with products and services that are or that contain substances of concern , and the share of net revenue made with products and services that are or that contain substances of very high concern ;	(a) the share of net revenue made with products and services that are or that contain substances of concern, and the share of net revenue made with products and services that are or that contain substances of very high concern;	[DELETED] Same as above.
(b) the operating and capital expenditures incurred in the reporting period in conjunction with major incidents and deposits ;	(b) the operating and capital expenditures incurred in the reporting period in conjunction with major incidents and deposits;	[DELETED] Same as above.
(c) the provisions for environmental protection and remediation costs, e.g., for rehabilitating contaminated sites , recultivating landfills, removal of environmental contamination at existing production or storage sites and similar measures.	(c) the provisions for environmental protection and remediation costs, e.g., for rehabilitating contaminated sites, recultivating landfills, removal of environmental contamination at existing production or storage sites and similar measures.	[DELETED] Same as above.
41. The undertaking shall disclose any relevant contextual information including a description of material incidents and deposits whereby pollution had negative impacts on the environment and/or is expected to have negative effects on the undertaking's financial cash flows, financial position and financial performance with short-, medium- and long- term time horizons.	41. The undertaking shall disclose any relevant contextual information including a description of material incidents and deposits whereby pollution had negative impacts on the environment and/or is expected to have negative effects on the undertaking's financial cash flows, financial position and financial performance with short-, medium- and long- term time horizons.	[DELETED] Same as above..
Appendix A		
Application Requirements		
Impact, risk and opportunity management		
Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Comment/Rationale

AR 1. When conducting a materiality assessment on environmental subtopics, the undertaking shall assess the materiality of pollution in its own operations and its upstream and downstream value chain , and may consider the four phases below, also known as the LEAP approach:	AR 1. When conducting a materiality assessment on environmental subtopics, the undertaking shall assess the materiality of pollution in its own operations and its upstream and downstream value chain, and may consider the four phases below, also known as the LEAP approach:	[DELETED] Deleted for reduction purposes and to align with EFRAG's approach of including only mandatory methodological requirements in AR. Reference to LEAP deleted from environmental standards and kept simplified in amended ESRS 1 paragraph AR 15.
(a) Phase 1: locate where in its own operations and its upstream and downstream value chain the interface with nature takes place;	(a) Phase 1: locate where in its own operations and its upstream and downstream value chain the interface with nature takes place;	[DELETED] Same as above.
(b) Phase 2: evaluate the pollution -related dependencies and impacts;	(b) Phase 2: evaluate the pollution-related dependencies and impacts;	[DELETED] Same as above.
(c) Phase 3: assess the material risks and opportunities ; and	(c) Phase 3: assess the material risks and opportunities; and	[DELETED] Same as above.
(d) Phase 4: prepare and report the results of the materiality assessment.	(d) Phase 4: prepare and report the results of the materiality assessment.	[DELETED] The main DR of IRO-1 is no longer part of Draft Amended ESRS E2.
AR 2. The materiality assessment for ESRS E2 corresponds to the first three phases of this LEAP approach. The fourth phase addresses the outcome of the process.	AR 2. The materiality assessment for ESRS E2 corresponds to the first three phases of this LEAP approach. The fourth phase addresses the outcome of the process.	[DELETED] Deleted for reduction purposes and to align with EFRAG's approach of including only mandatory methodological requirements in AR. Reference to LEAP deleted from environmental standards and kept simplified in amended ESRS 1 paragraph AR 15.
AR 3. The process to assess the materiality of impacts, dependencies, risks and opportunities shall consider the provisions in ESRS 2 IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities, and IRO-2 <i>Disclosure Requirements in ESRS covered by the undertaking's sustainability statement</i> .	AR 3. The process to assess the materiality of impacts, dependencies, risks and opportunities shall consider the provisions in ESRS 2 IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities, and IRO-2 <i>Disclosure Requirements in ESRS covered by the undertaking's sustainability statement</i>.	[DELETED] The main DR of IRO-1 is no longer part of Draft Amended ESRS E2.
AR 4. The sub-topics covered by the materiality assessment under ESRS E2 include:	AR 4. The sub-topics covered by the materiality assessment under ESRS E2 include:	[DELETED] Same as above.
(a) pollution of air, water and soil (excluding GHG emissions and waste), microplastics, and substances of concern ;	(a) pollution of air, water and soil (excluding GHG emissions and waste), microplastics, and substances of concern;	[DELETED] Same as above.

(b) dependencies on ecosystem services that help to mitigate pollution-related impacts.	(b) dependencies on ecosystem services that help to mitigate pollution-related impacts.	[DELETED] Same as above.
AR 5. In Phase 1, to locate where in its own operations and its upstream and downstream value chain the interface with nature takes place, the undertaking may consider:	AR 5. In Phase 1, to locate where in its own operations and its upstream and downstream value chain the interface with nature takes place, the undertaking may consider:	[DELETED] Same as above.
(a) the site locations of direct assets and operations and related upstream and downstream activities across the value chain;	(a) the site locations of direct assets and operations and related upstream and downstream activities across the value chain;	[DELETED] Same as above.
(b) the site locations where emissions of water, soil and air pollutants occur; and	(b) the site locations where emissions of water, soil and air pollutants occur; and	[DELETED] Same as above.
(c) the sectors or business units related to those emissions or to the production, use, distribution, commercialisation and import/export of microplastics, substances of concern , and substances of very high concern , on their own, in mixtures or in articles.	(c) the sectors or business units related to those emissions or to the production, use, distribution, commercialisation and import/export of microplastics, substances of concern, and substances of very high concern, on their own, in mixtures or in articles.	[DELETED] Same as above.
AR 6. Phase 2 relates to the evaluation of the undertaking's impacts and dependencies for each material site or sector/business unit including by assessing the severity and likelihood of impacts on the environment and human health.	AR 6. Phase 2 relates to the evaluation of the undertaking's impacts and dependencies for each material site or sector/business unit including by assessing the severity and likelihood of impacts on the environment and human health.	[DELETED] Same as above.
AR 7. In Phase 3, to assess its material risks and opportunities based on the results of Phases 1 and 2, the undertaking may:	AR 7. In Phase 3, to assess its material risks and opportunities based on the results of Phases 1 and 2, the undertaking may:	[DELETED] Same as above.
(a) identify transition risks and opportunities in its own operations and its upstream and downstream value chain by the categories of:	(a) identify transition risks and opportunities in its own operations and its upstream and downstream value chain by the categories of:	[DELETED] Same as above.
i. policy and legal: e.g., introduction of regulation, exposure to sanctions and litigation (e.g., negligence towards ecosystems), enhanced reporting obligations;	i. policy and legal: e.g., introduction of regulation, exposure to sanctions and litigation (e.g., negligence towards ecosystems), enhanced reporting obligations;	[DELETED] Same as above.
ii. technology: e.g., substitution of products or services by products or services with a lower impact, transition away from substances of concern ;	ii. technology: e.g., substitution of products or services by products or services with a lower impact, transition away from substances of concern;	[DELETED] Same as above.
iii. market: e.g., shifting supply, demand and financing, volatility or increased costs of some substances; and	iii. market: e.g., shifting supply, demand and financing, volatility or increased costs of some substances; and	[DELETED] Same as above.

iv. reputation: e.g., changing societal, customer or community perceptions as a result of an organisation's role in pollution prevention and control;	iv. reputation: e.g., changing societal, customer or community perceptions as a result of an organisation's role in pollution prevention and control;	[DELETED] Same as above.
(b) identify physical risks, e.g., sudden interruption of access to clean water, acid rain, or other pollution incidents that are likely to lead to or that have led to pollution with subsequent effects on the environment and society;	(b) identify physical risks, e.g., sudden interruption of access to clean water, acid rain, or other pollution incidents that are likely to lead to or that have led to pollution with subsequent effects on the environment and society;	[DELETED] Same as above.
(c) identify opportunities related to pollution prevention and control categorised by:	(c) identify opportunities related to pollution prevention and control categorised by:	[DELETED] Same as above.
i. resource efficiency: decrease quantities of substances used or improve efficiency of production process to minimise impacts;	i. resource efficiency: decrease quantities of substances used or improve efficiency of production process to minimise impacts;	[DELETED] Same as above.
ii. markets: e.g., diversification of business activities;	ii. markets: e.g., diversification of business activities;	[DELETED] Same as above.
iii. financing: e.g., access to green funds, bonds or loans;	iii. financing: e.g., access to green funds, bonds or loans;	[DELETED] Same as above.
iv. resilience: e.g., diversification of substances used and control of emissions through innovation or technology; and	iv. resilience: e.g., diversification of substances used and control of emissions through innovation or technology; and	[DELETED] Same as above.
v. reputation: positive stakeholder relations as a result of a proactive stance on managing risks.	v. reputation: positive stakeholder relations as a result of a proactive stance on managing risks.	[DELETED] Same as above.
AR 8. In order to assess materiality , the undertaking may consider Commission Recommendation (EU) 2021/2279 on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organisations.	AR 8. In order to assess materiality, the undertaking may consider Commission Recommendation (EU) 2021/2279 on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organisations.	[DELETED] Same as above.
AR 9. When providing information on the outcome of its materiality assessment, the undertaking shall consider:	AR 9. When providing information on the outcome of its materiality assessment, the undertaking shall consider:	[DELETED] Same as above.
(a) a list of site locations where pollution is a material issue for the undertaking's own operations and its upstream and downstream value chain; and	(a) a list of site locations where pollution is a material issue for the undertaking's own operations and its upstream and downstream value chain; and	[DELETED] Same as above.
(b) a list of business activities associated with pollution material impacts, risks and opportunities.	(b) a list of business activities associated with pollution material impacts, risks and opportunities.	[DELETED] Same as above.

Disclosure Requirement E2-1 – Policies related to pollution	Disclosure Requirement E2-1 – Policies related to pollution	Comment/Rationale
AR 10. The policies described under this Disclosure Requirement may be integrated in broader environmental or sustainability policies covering different subtopics.	AR 10. The policies described under this Disclosure Requirement may be integrated in broader environmental or sustainability policies covering different subtopics.	[DELETED] Deleted for reduction purposes and to align with EFRAG's approach that ARs shall contain mandatory methodological requirements only. This specification is addressed under Amended ESRS 2 GDR paragraph AR 31.
AR 11. The description of the policies shall include information on the pollutant(s) or substance(s) covered.	AR 11. The description of the policies shall include information on the pollutant(s) or substance(s) covered.	[DELETED] This datapoint has been deleted.
AR 12. When disclosing information under paragraph 11, the undertaking may include contextual information on the relations between its policies implemented and how they may contribute to the EU Action Plan “Towards a Zero Pollution for Air, Water and Soil” with for instance elements on:	AR 12. When disclosing information under paragraph 11, the undertaking may include contextual information on the relations between its policies implemented and how they may contribute to the EU Action Plan “Towards a Zero Pollution for Air, Water and Soil” with for instance elements on:	[DELETED] This datapoint has been deleted. General specifications of this nature are addressed under Amended ESRS 2 GDR-P paragraph 42 (c).
(a) how it is or may be affected by the targets and measures of the EU Action Plan and the revision of existing directives (e.g., the Industrial Emissions Directive);	(a) how it is or may be affected by the targets and measures of the EU Action Plan and the revision of existing directives (e.g., the Industrial Emissions Directive);	[DELETED] Same as above.
(b) how it intends to reduce its pollution footprint to contribute to these targets.	(b) how it intends to reduce its pollution footprint to contribute to these targets.	[DELETED] Same as above.
Disclosure Requirement E2-2 – Actions and resources related to pollution	Disclosure Requirement E2-2 – Actions and resources related to pollution	Comment/Rationale
AR 13. Where actions extend to upstream or downstream value chain engagements, the undertaking shall provide information on the types of actions reflecting these engagements.	AR 13. Where actions extend to upstream or downstream value chain engagements, the undertaking shall provide information on the types of actions reflecting these engagements.	[DELETED] Part of high-level indications on value chain actions in Amended ESRS 2 GDR-A paragraph AR 39.
AR 14. When considering resources, examples of operational expenditures could be investments in research and development to innovate and develop safe and sustainable alternatives to the use of substances of concern or to decrease emissions in a production process.	AR 14. When considering resources, examples of operational expenditures could be investments in research and development to innovate and develop safe and sustainable alternatives to the use of substances of concern or to decrease emissions in a production process.	[DELETED] This datapoint has been deleted.

AR 15. Where relevant to achieve its <i>pollution</i> -related <i>policy</i> objectives and <i>targets</i> , the undertaking may provide information on <i>site</i> -level action plans.	AR 15. Where relevant to achieve its <i>pollution</i>-related <i>policy</i> objectives and <i>targets</i>, the undertaking may provide information on <i>site</i>-level action plans.	[DELETED] Paragraph 8 in the ‘Objective’ section of Draft Amended ESRS E2 now provides indications on how to address aggregation or disaggregation of information by site.
<i>Metrics and Targets</i>		
Disclosure Requirement E2-3 – Targets related to pollution	Disclosure Requirement E2-3 – Targets related to pollution	Comment/Rationale
AR 16. If the undertaking refers to <i>ecological thresholds</i> when setting <i>targets</i> , it may refer to the guidance provided by the Science-Based Targets Initiative for Nature (SBTN) in its interim guidance (Initial Guidance for Business, September 2020), or any other guidance with a scientifically acknowledged methodology that allows setting of science-based targets by identifying ecological thresholds and, if applicable, entity-specific allocations. Ecological thresholds can be local, national and/or global.	AR 16. If the undertaking refers to <i>ecological thresholds</i> when setting <i>targets</i>, it may refer to the guidance provided by the Science-Based Targets Initiative for Nature (SBTN) in its interim guidance (Initial Guidance for Business, September 2020), or any other guidance with a scientifically acknowledged methodology that allows setting of science-based targets by identifying ecological thresholds and, if applicable, entity-specific allocations. Ecological thresholds can be local, national and/or global.	[DELETED] Main requirement on ecological thresholds is now a cross-cutting element (see Amended ESRS 2 GDR-T paragraph AR 48, given the lack of specific nuances on pollution (or other environmental topics across environmental standards).
AR 17. The undertaking may specify whether the <i>target</i> addresses shortcomings related to the Substantial Contribution criteria for Pollution Prevention and Control as defined in delegated acts adopted pursuant to Article 14(2) of Regulation (EU) 2020/852. Where the Do No Significant Harm (DNSH) criteria for Pollution Prevention and Control as defined in delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), and Article 15(2) of Regulation (EU) 2020/852 are not met, the undertaking may specify whether the target addresses shortcomings related those DNSH criteria.	AR 17. The undertaking may specify whether the <i>target</i> addresses shortcomings related to the Substantial Contribution criteria for Pollution Prevention and Control as defined in delegated acts adopted pursuant to Article 14(2) of Regulation (EU) 2020/852. Where the Do No Significant Harm (DNSH) criteria for Pollution Prevention and Control as defined in delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), and Article 15(2) of Regulation (EU) 2020/852 are not met, the undertaking may specify whether the target addresses shortcomings related those DNSH criteria.	[DELETED] To reduce burden and avoid confusion.
AR 18. Where relevant to support the <i>policies</i> it has adopted, the undertaking may provide information on the <i>targets</i> set at <i>site</i> level.	AR 18. Where relevant to support the <i>policies</i> it has adopted, the undertaking may provide information on the <i>targets</i> set at <i>site</i> level.	[DELETED] Deleted as a non-priority ‘may’ data point. A high-level reminder of the disaggregation principle was created in paragraph 8 in the ‘Objective’ section of Draft Amended ESRS E2, given the importance of the local context of pollution-related impacts.

AR 19. The targets may cover the undertaking's own operations and/or the value chain.	AR 19. The targets may cover the undertaking's own operations and/or the value chain.	[DELETED] Redundant with high-level indications on value chain actions in Amended ESRS 2 GDR-T paragraph 51 (c).
Disclosure Requirement E2-4 – Pollution of air, water and soil	Disclosure Requirement E2-4 – Pollution of air, water and soil	Comment/Rationale
AR 20. The information to be provided on microplastics under paragraph 28(b) shall include microplastics that have been generated or used during production processes or that are procured, and that leave the undertaking's facilities as emissions, as products, or as part of products or services. Microplastics may be unintentionally produced when larger pieces of plastics like car tires or synthetic textiles wear and tear or may be deliberately manufactured and added to products for specific purposes (e.g., exfoliating beads in facial or body scrubs).	AR 20. The information to be provided on microplastics under paragraph 28(b) shall include microplastics that have been generated or used during production processes or that are procured, and that leave the undertaking's facilities as emissions, as products, or as part of products or services. Microplastics may be unintentionally produced when larger pieces of plastics like car tires or synthetic textiles wear and tear or may be deliberately manufactured and added to products for specific purposes (e.g., exfoliating beads in facial or body scrubs). <u>AR 4. Secondary microplastics can, for example, result from the breakdown of larger plastic items from the undertaking's products in its downstream value chain (e.g., wear and tear of car tires or synthetic textiles), or be unintentionally released through the product life cycle. The information about secondary microplastics to be reported under paragraph 15(b) can be qualitative.</u>	[AMENDED] Fully revised to better reflect the new information required on secondary microplastics and to highlight the fact that Amended ESRS 2 paragraph 15(b) allows qualitative reporting, given the lack of a mature methodology for measuring microplastics, as per concerns expressed by stakeholders.
AR 21. The volume of pollutants shall be presented in appropriate mass units, for example tonnes or kilogrammes.	AR 21.1. The volume of pollutants and primary microplastics shall be presented in appropriate relevant mass units, for example e.g. tonnes or kilogrammes.	[AMENDED] Minor editorials for clarity.
AR 22. The information required under this Disclosure Requirement shall be provided at the level of the reporting undertaking. However, the undertaking may disclose additional breakdown including information at site level or a breakdown of its emissions by type of source, by sector or by geographical area.	AR 22. The information required under this Disclosure Requirement shall be provided at the level of the reporting undertaking. However, the undertaking may disclose additional breakdown including information at site level or a breakdown of its emissions by type of source, by sector or by geographical area.	[DELETED] Since this paragraph neither contained a primary requirement, nor a methodological specification. Site-level disaggregation is addressed in the 'Objective' section, paragraph 8 of Draft Amended ESRS E2.

AR 23. When providing contextual information on the emissions, the undertaking may consider:	AR 23. When providing contextual information on the emissions, the undertaking may consider:	[DELETED] This datapoint has been deleted. General specifications of this nature are addressed under Amended ESRS 2 GDR-M paragraph 49 (c).
(a) the local air quality indices (AQI) for the area where the undertaking's air pollution occurs;	(a) the local air quality indices (AQI) for the area where the undertaking's air pollution occurs;	[DELETED] This datapoint has been deleted.
(b) the degree of urbanisation (DEGURBA)(59)for the area where air pollution occurs; and	(b) the degree of urbanisation (DEGURBA)(59)for the area where air pollution occurs; and	[DELETED] Same as above.
(c) the undertaking's percentage of the total emissions of pollutants to water and soil occurring in areas at water risk, including areas of high-water stress.	(c) the undertaking's percentage of the total emissions of pollutants to water and soil occurring in areas at water risk, including areas of high-water stress.	[DELETED] Disaggregation of information is clarified in the cross-cutting standards and a reminder of the general principle is now included in paragraph 8 of the 'Objective' section of Draft Amended ESRS E2.
AR 24. The information provided under this Disclosure Requirement may refer to information the undertaking is already required to report under other existing legislation (i.e., IED, E- PRTR, etc.).	AR 24. The information provided under this Disclosure Requirement may refer to information the undertaking is already required to report under other existing legislation (i.e., IED, E- PRTR, etc.). <u>The pollutants listed in Annex II of Regulation (EC) No 166/2006 (E-PRTR), Regulation (EU) 2024/1244 (IEPR) and subsequent amendments that apply to the undertaking, together with other pollutants that the undertaking measures or monitors, 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.</u>	[AMENDED] Moved from main DR to the ARs as a methodological indication for undertakings already reporting under the E-PRTR and to reflect stakeholder suggestions to clarify alignment with EU law. Relevant information on thresholds was also streamlined from the DR into the ARs, using non-prescriptive wording as per stakeholder request. The E-PRTR list of pollutants and respective thresholds are not required, but can be used as valuable inputs, to determine the materiality of pollution as well as the materiality of information of reporting specific pollutants.
	<u>AR 3. Transfers of water pollutants to external treatment plants qualify as pollution within the undertaking's downstream value chain. When they are material, the undertaking is expected to report on transfers as entity-specific disclosures (see ESRS 1 <i>General Requirements</i>, paragraphs 11 and 12).</u>	[NEW] Newly added to address stakeholders' requests both for clarification on this specific aspect and for a recall to the Amended ESRS 1 concept of entity-specific provisions .
AR 25. Where the undertaking's activities are subject to Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (IED) (67) and relevant	AR 25. Where the undertaking's activities are subject to Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (IED) (67) and relevant	[DELETED]

Best Available Techniques Reference Documents (BREFs), irrespective of whether the activity takes place within the European Union or not, the undertaking may disclose the following additional information:	Best Available Techniques Reference Documents (BREFs), irrespective of whether the activity takes place within the European Union or not, the undertaking may disclose the following additional information:	This datapoint has been deleted. Breaches of permit conditions represent a critical element in the EU legal framework, in the context of pollution.
(a) a list of installations operated by the undertaking that fall under the IED and EU- BAT Conclusions ;	(a) a list of installations operated by the undertaking that fall under the IED and EU-BAT Conclusions;	[DELETED] Not a strictly necessary metric.
(b) a list of any non-compliance incidents or enforcement actions necessary to ensure compliance in case of breaches of permit conditions;	(b) a list of any non-compliance incidents or enforcement actions necessary to ensure compliance in case of breaches of permit conditions;	[DELETED] This datapoint has been deleted.
(c) the actual performance, as specified in the EU- BAT conclusions for industrial installations , and comparison of the undertaking's environmental performance against "emission levels associated with the best available techniques" the (BAT-AEL) as described in EU-BAT conclusions;	(c) the actual performance, as specified in the EU-BAT conclusions for industrial installations, and comparison of the undertaking's environmental performance against "emission levels associated with the best available techniques" the (BAT-AEL) as described in EU-BAT conclusions;	[DELETED] Not a strictly necessary metric.
(d) the actual performance of the undertaking against "environmental performance levels associated with the best available techniques " (BAT-AEPLs) provided that they are applicable to the sector and installation ; and	(d) the actual performance of the undertaking against "environmental performance levels associated with the best available techniques" (BAT-AEPLs) provided that they are applicable to the sector and installation; and	[DELETED] Same as above.
(e) a list of any compliance schedules or derogations granted by competent authorities according to Art. 15(4) Directive 2010/75/EU that are associated with the implementation of BAT-AELs .	(e) a list of any compliance schedules or derogations granted by competent authorities according to Art. 15(4) Directive 2010/75/EU that are associated with the implementation of BAT-AELs.	[DELETED] Same as above.
AR 26. When providing information on pollutants , the undertaking shall consider approaches for quantification in the following order of priority:	AR 26. When providing information on pollutants, the undertaking shall consider approaches for quantification in the following order of priority:	[DELETED] This datapoint has been deleted.
(a) direct measurement of emissions, effluents or other pollution through the use of recognised continuous monitoring systems (e.g., AMS Automated Measuring Systems);	(a) direct measurement of emissions, effluents or other pollution through the use of recognised continuous monitoring systems (e.g., AMS Automated Measuring Systems);	[DELETED] Same as above.
(b) periodic measurements;	(b) periodic measurements;	[DELETED] Same as above.
(c) calculation based on site -specific data;	(c) calculation based on site-specific data;	[DELETED] Same as above.

(d) calculation based on published pollution factors; and	(d) calculation based on published pollution factors; and	[DELETED] Same as above.
(e) estimation.	(e) estimation.	[DELETED] Same as above.
AR 27. Regarding the disclosure of methodologies required by paragraph 30, the undertaking shall consider:	AR 27. Regarding the disclosure of methodologies required by paragraph 30, the undertaking shall consider:	[DELETED] Deletion suggested by EFRAG SR TEG.
(a) whether its monitoring is carried out in accordance with EU BREF Standards or another relevant reference benchmark; and	(a) whether its monitoring is carried out in accordance with EU BREF Standards or another relevant reference benchmark; and	[DELETED] Same as above.
(b) whether and how the calibration tests of the AMS were undertaken and the verification of periodic measurement by independent labs were ensured.	(b) whether and how the calibration tests of the AMS were undertaken and the verification of periodic measurement by independent labs were ensured.	[DELETED] Same as above.
Disclosure Requirement E2-5 – Substances of concern and substances of very high concern	Disclosure Requirement E2-5 – Substances of concern and substances of very high concern	Comment/Rationale
	<u>AR 5. The requirements in paragraph 17 apply only to undertakings operating in the chemical sector, namely manufacturing chemical substances (e.g. NACE Rev.2.1 C20 and, if applicable, C21), formulating chemical mixtures (e.g. NACE Rev.2.1 C20.3, C20.4, C20.5) or operating in the 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 undertakings that are outside the scope of paragraph 17.</u>	[NEW] Clarifying the type of undertakings which the requirements in paragraph 17 of Draft Amended ESRS E2 apply to. The scope is also further clarified through NACE codes.
AR 28. In order for the information to be complete, substances in the undertaking's own operations and those procured shall be included (e.g., embedded in ingredients, semi-finished products, or the final product).	AR 6. 28. In order for the information to be complete, substances in the undertaking's own operations and those procured shall be included (e.g., embedded in ingredients, semi finished products, or the final product). The undertaking reporting under paragraphs 17 and 18 shall present SVHC grouped by hazard class (as per CLP Regulation 1272/2008/EC). This implies that a single substance needs to be counted under all applicable hazard classes. However, in the total amounts of procured,	[AMENDED] Information on the split into hazard classes was moved to the ARs from the main DR as a methodological clarification on how to present the information and has been limited to SVHC for burden reduction. The public call, outreach activities and Q&A process also stressed the need to address double counting of substances, providing methodological guidance on the presentation of hazard classes and total volumes, as well as category

	manufactured, sold and released substances, double counting shall be avoided.	(procurement, manufacturing, etc.). The same criteria can be applied to SoC but is not a presentation requirement.
AR 29. The volume of pollutants shall be presented in mass units, for example tonnes or kilogrammes or other mass units appropriate for the volumes and type of pollutants being released.	AR 29 . The substances volume of pollutants shall be presented in mass units, for example tonnes or kilogrammes, or other mass units <u>relevant</u> appropriate for to the <u>quantity</u> volumes and types of pollutants being released.	[AMENDED] Minor editorial changes.
AR 30. The information provided under this Disclosure Requirement may refer to information the undertaking is already required to report under other existing legislation (i.e., Directive 2010/75/EU, Regulation (EC) No 166/2006 “E-PRTR”, etc.).	AR 30 . The information provided under this Disclosure Requirement DR may refer to information the undertaking is already required to report under other existing legislation (i.e.g., Directive 2010/75/EU, Regulation (EC) No 166/2006, <u>their subsequent amendments, etc</u> “E-PRTR”, etc.). 2024/1244/EU ‘IEPR’, etc.).	[AMENDED] Same as above.
Disclosure Requirement E2-6 – Anticipated financial effects from material pollution-related risks and opportunities	Disclosure Requirement E2-6 – Anticipated financial effects from material pollution-related risks and opportunities	Comment/Rationale
AR 31. The operating and capital expenditures related to incidents and deposits may include for instance:	AR 31 . The operating and capital expenditures related to incidents and deposits may include for instance:	[DELETED] Deleted following deletion of ESRS E2-6 as enacted in 2023, in alignment with the approach taken for Draft Amended ESRS E2 to Amended ESRS E5 standards. Anticipated Financial Effects are addressed under Amended ESRS 2 <i>General Disclosures</i> SBM-3, paragraph 27.
(a) cost for eliminating and remediating the respective pollution of air, water and soil including environmental protection;	(a) cost for eliminating and remediating the respective pollution of air, water and soil including environmental protection;	[DELETED] Same as above.
(b) damage compensation costs including payment of fines and penalties imposed by regulators or government authorities.	(b) damage compensation costs including payment of fines and penalties imposed by regulators or government authorities.	[DELETED] Same as above.
AR 32. Incidents may include for instance interruptions of production, whether arising from the supply chain and/or from own operations, which resulted in pollution .	AR 32 . Incidents may include for instance interruptions of production, whether arising from the supply chain and/or from own operations, which resulted in pollution .	[DELETED] Same as above.
AR 33. The undertaking may include an assessment of its related products and services at risk over the short-, medium- and long-term, explaining how these are defined,	AR 33 . The undertaking may include an assessment of its related products and services at risk over the short-, medium- and long term, explaining how these are defined,	[DELETED] Same as above.

how financial amounts are estimated, and which critical assumptions are made.	how financial amounts are estimated, and which critical assumptions are made.	
AR 34. The quantification of the <i>anticipated financial effects</i> in monetary terms under paragraph 38(a) may be a single amount or a range.	AR 34. The quantification of the <i>anticipated financial effects</i> in monetary terms under paragraph 38(a) may be a single amount or a range.	[DELETED] Same as above.

Glossary		
ESRS E2 as enacted in 2023	Draft Amended ESRS E2	Comment/Rationale
	<p><u>Article:</u></p> <p>An object, which during production is given a special shape, surface or design that determines its function to a greater degree than does its chemical composition (Regulation (EC) No 1907/2006).</p>	<p>[NEW]</p> <p>Included REACH definition as per requests by stakeholders.</p>
<p>Best Available Techniques (BAT) conclusions:</p> <p>A document containing the parts of a BAT reference document laying down the conclusions on best available techniques, their description, information to assess their applicability, the emission levels associated with the best available techniques, the environmental performance levels associated with the best available techniques, the minimum content of an environmental management system including benchmarks associated with the best available techniques, associated monitoring, associated consumption levels and, where appropriate, relevant site remediation measures.</p>	<p>Best Available Techniques (BAT) conclusions:</p> <p>A document containing the parts of a BAT reference document laying down the conclusions on best available techniques, their description, information to assess their applicability, the emission levels associated with the best available techniques, the environmental performance levels associated with the best available techniques, the minimum content of an environmental management system including benchmarks associated with the best available techniques, associated monitoring, associated consumption levels and, where appropriate, relevant site remediation measures.</p>	<p>[DELETED]</p> <p>Deleted since the corresponding main requirements have been removed.</p>
<p>Best Available Technique-Associated Emission Level (BAT-AEL):</p> <p>The range of emission levels obtained under normal operating conditions using a best available technique or a combination of best available techniques, as described in BAT conclusions, expressed as an average over a given period of time, under specified reference conditions, i.e., the emission level that is associated with a BAT.</p>	<p>Best Available Technique-Associated Emission Level (BAT-AEL):</p> <p>The range of emission levels obtained under normal operating conditions using a best available technique or a combination of best available techniques, as described in BAT conclusions, expressed as an average over a given period of time, under specified reference conditions, i.e., the emission level that is associated with a BAT.</p>	<p>[DELETED]</p> <p>Same as above.</p>
<p>Best Available Technique-Associated Environmental Performance Level (BAT-AEPL):</p> <p>The range of environmental performance levels, except emission levels, obtained under normal operating conditions using a BAT or a combination of BATs.</p>	<p>Best Available Technique-Associated Environmental Performance Level (BAT-AEPL):</p> <p>The range of environmental performance levels, except emission levels, obtained under normal operating conditions using a BAT or a combination of BATs.</p>	<p>[DELETED]</p> <p>Same as above.</p>

<p>Best Available Techniques (BAT):</p> <p>The most effective and advanced stage in the development of activities and their methods of operation which indicates the practical suitability of particular techniques for providing the basis for emission limit values and other permit conditions designed to prevent and, where that is not practicable, to reduce emissions and the impact on the environment as a whole:</p> <ul style="list-style-type: none"> i. 'techniques' includes both the technology used and the way in which the installation is designed, built, maintained, operated and decommissioned; ii. 'available techniques' means those developed on a scale which allows implementation in the relevant industrial sector, under economically and technically viable conditions, taking into consideration the costs and advantages, whether or not the techniques are used or produced inside the Member State in question, as long as they are reasonably accessible to the operator; and <p>'best' means most effective in achieving a high general level of protection of the environment as a whole.</p>	<p>Best Available Techniques (BAT):</p> <p>The most effective and advanced stage in the development of activities and their methods of operation which indicates the practical suitability of particular techniques for providing the basis for emission limit values and other permit conditions designed to prevent and, where that is not practicable, to reduce emissions and the impact on the environment as a whole:</p> <ul style="list-style-type: none"> iii. 'techniques' includes both the technology used and the way in which the installation is designed, built, maintained, operated and decommissioned; iv. 'available techniques' means those developed on a scale which allows implementation in the relevant industrial sector, under economically and technically viable conditions, taking into consideration the costs and advantages, whether or not the techniques are used or produced inside the Member State in question, as long as they are reasonably accessible to the operator; and <p>'best' means most effective in achieving a high general level of protection of the environment as a whole.</p>	<p>[DELETED]</p> <p>Same as above.</p>
<p>BREF or EU Best Available Techniques reference documents:</p> <p>A document resulting from the exchange of information organised pursuant to Article 13 of Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions, drawn up for defined activities and describing, in particular, applied techniques, present emissions and consumption levels, techniques considered for the determination of best available techniques as well as BAT conclusions and any emerging techniques, giving special consideration to the criteria listed in Annex III of Directive 2010/75/EU.</p>	<p>BREF or EU Best Available Techniques reference documents:</p> <p>A document resulting from the exchange of information organised pursuant to Article 13 of Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions, drawn up for defined activities and describing, in particular, applied techniques, present emissions and consumption levels, techniques considered for the determination of best available techniques as well as BAT conclusions and any emerging techniques, giving special consideration to the criteria listed in Annex III of Directive 2010/75/EU.</p>	<p>[DELETED]</p> <p>Same as above.</p>

<p>Deposit in water and soil:</p> <p>An amount of a substance that has accumulated in the environment, either in water or in soil, and either as a consequence of regular activities or from incidents or from disposals of undertakings, independent of whether that accumulation occurs at the production site of an undertaking or outside.</p>	<p>Deposit in water and soil:</p> <p>An amount of a substance that has accumulated in the environment, either in water or in soil, and either as a consequence of regular activities or from incidents or from disposals of undertakings, independent of whether that accumulation occurs at the production site of an undertaking or outside.</p>	<p>[DELETED]</p> <p>Same as above.</p>
<p>Discharge:</p> <p>Wastewater discharge means the amount of water (in m3) or substance (in kg BOD/d or comparable) added / leached to a water body from a point or a non-point source. Sewage effluent (or discharge) means treated sewage discharged from a sewage treatment plant.</p>	<p>Discharge:</p> <p>Wastewater discharge means the amount of water (in m3) or substance (in kg BOD/d or comparable) added / leached to a water body from a point or a non-point source. Sewage effluent (or discharge) means treated sewage discharged from a sewage treatment plant.</p>	<p>[DELETED]</p> <p>Not used across ESRS standards.</p>
<p>Emission:</p> <p>The direct or indirect release of substances, vibrations, heat or noise from individual or diffuse sources into air, water or soil.</p>	<p>Emission:</p> <p>The direct or indirect release of substances, vibrations, heat or noise from individual or diffuse sources into air, water or soil <u>(Directive (EU) 2024/1785)</u>.</p>	<p>[AMENDED]</p> <p>Minor editorials to improve understandability and direct integration of the footnote with the EU law reference into the definition.</p>
	<p>Formulator:</p> <p><u>Any natural or legal person combining substances into mixtures, often placing them on the market under their own brand label. This definition applies only to entities operating within the chemical industry.</u></p>	<p>[NEW]</p> <p>Requested by stakeholders, SRB and SR TEG to improve understanding of the main ESRS E2-5 requirement. Incorporates the general wording ('natural or legal person') and definition of 'mixture' from REACH. However, under Draft Amended ESRS E2-5, formulation is not considered downstream use, unlike in the case of REACH. In Draft Amended ESRS E2-5, formulation falls within the remit of chemical undertakings. The notion of selling formulations under own brand name was additionally included to reflect the common practice of formulators also acting as brand owners. This latter commercial role does not, however, reflect a requirement in the definition, hence the connotation of 'often'.</p>

	<p>Importer:</p> <p><u>Any natural or legal person who is responsible for import (i.e., physical introduction into the customs territory). The import of substances on their own or in mixtures includes the wholesale distribution of chemical substances, as per NACE code G46.85 (Rev.2.1).</u></p>	<p>[NEW]</p> <p>Incorporated due to requests by stakeholders, adapting from the REACH definitions of ‘import’ and ‘importer’.</p> <p>Wholesale was additionally integrated to align with the NACE terminology used in Draft Amended ESRS E2-5 AR (with NACE classifying companies by economic activities, unlike REACH).</p> <p>The ESRS definition also incorporate part of the REACH definition of ‘distributor’ to fully account for the wholesale activities and considering that distribution and commercialisation were part of ESRS as enacted in 2023.</p>
<p>Incident :</p> <p>A legal action or complaint registered with the undertaking or competent authorities through a formal process, or an instance of non-compliance identified by the undertaking through established procedures. Established procedures to identify instances of non-compliance can include management system audits, formal monitoring programs, or <i>grievance mechanisms</i>.</p>	<p>Incident- Environmental accident :</p> <p>A legal action or complaint registered with the undertaking or competent authorities through a formal process, or an instance of non-compliance identified by the undertaking through established procedures. Established procedures to identify instances of non-compliance can include management system audits, formal monitoring programs, or <i>grievance mechanisms</i>.</p> <p><u>An unexpected occurrence, such as a major <i>emission</i>, fire, or explosion, resulting from uncontrolled developments during operation, leading to potential or actual negative <i>impacts</i> on health or the environment.</u></p>	<p>[AMENDED]</p> <p>The Definition of ‘incident’ in ESRS as enacted in 2023 did not fit well into the context of Draft Amended ESRS E2-4. Therefore, this term comes as a replacement to the term ‘incidents’ in ESRS as enacted in 2023, being focused on a more appropriate definition for the environmental context. This definition was adapted from Directive 2012/18/EU and the European Environment Agency definitions.</p> <p>For what concerns the use of the specific term ‘accident’, it refers to an unplanned, sudden event that causes harm to people, property, or the environment. An incident, on the other hand, is a broader term that refers to any unplanned event that could lead to harm, disruption, or loss - but does not necessarily result in actual harm. Incidents can include accidents, near-misses, or events with potential (but not realized) consequences. Hence, the objective of the replacement of the term ‘incident’ with the term ‘accident’ is to capture the events that cause potential or actual negative impacts.</p>
<p>Installation:</p> <p>A stationary technical unit within which one or more activities are carried out which could have an effect on <i>emissions</i> and <i>pollution</i>.</p>	<p>Installation:</p> <p>A stationary technical unit within which one or more activities are carried out which could have an effect on <i>emissions</i> and <i>pollution</i>.</p>	<p>[DELETED]</p> <p>No longer in the Draft Amended ESRS E2 standard.</p>

	<p><u>Manufacturer of articles:</u></p> <p>Any natural or legal person making or assembling an <i>article</i> (see Regulation (EC) No 1907/2006).</p>	<p>[NEW]</p> <p>Included REACH definition of ‘producer of an article’ as per requests by stakeholders but maintained the term ‘manufacturer’ for consistency across Draft Amended ESRS E2.</p>
	<p><u>Manufacturer of substances:</u></p> <p>Any natural or legal person manufacturing <i>substances</i> (i.e., producing or extracting substances in the natural state) (see Regulation (EC) No 1907/2006).</p>	<p>[NEW]</p> <p>Incorporated due to requests by stakeholders, adapting from the REACH definitions of ‘manufacturing’ and ‘manufacturer’.</p>
<p>Microplastics:</p> <p>Small pieces of plastics, usually smaller than 5mm. A growing volume of <i>microplastics</i> is found in the environment, including the sea, and in food and drinking water. Once in the environment, <i>microplastics</i> do not biodegrade and tend to accumulate, unless they are specifically designed to biodegrade in the open environment. Biodegradability is a complex phenomenon, especially in the marine environment. There are increasing concerns about the presence of <i>microplastics</i> in different environment compartments (such as water), their impact on the environment and potentially human health.</p>	<p>Microplastics:</p> <p>Small pieces of plastics, usually smaller than 5mm. A growing volume of <i>microplastics</i> is found in the environment, including the sea, and in food and drinking water. Once in the environment, <i>microplastics</i> do not biodegrade and tend to accumulate, unless they are specifically designed to biodegrade in the open environment. Biodegradability is a complex phenomenon, especially in the marine environment. There are increasing concerns about the presence of <i>microplastics</i> in different environment compartments (such as water), their impact on the environment and potentially human health.</p> <p>Synthetic polymer microparticles that are solid and which fulfil both of the following conditions:</p> <ul style="list-style-type: none"> (a) <u>are contained in particles and constitute at least 1% by weight of those particles; or build a continuous surface coating on particles;</u> (b) <u>at least 1% by weight of the particles referred to in point (a) fulfil either of the following conditions:</u> <ul style="list-style-type: none"> (i) <u>all dimensions of the particles are equal to or less than 5 mm;</u> 	<p>[AMENDED]</p> <p>Aligned with the definition of REACH and incorporated additional clarifications for primary and secondary microplastics, as per requests by stakeholders.</p>

- (ii) the length of the particles is equal to or less than 15 mm and their length to diameter ratio is greater than 3.

The following polymers are excluded from this designation:

- (a) polymers that are the result of a polymerisation process that has taken place in nature, independently of the process through which they have been extracted, which are not chemically modified **substances**;
- (b) polymers that are degradable as proved in accordance with Appendix 15 of Commission Regulation (EU) 2023/2055;
- (c) polymers that have a solubility greater than 2 g/L as proved in accordance with Appendix 16 of Commission Regulation (EU) 2023/2055; and
- (d) polymers that do not contain carbon atoms in their chemical structure.

Please refer to Regulation (EU) 2023/2055 for a list of derogations.

Microplastics are typically categorised into primary and secondary types. Primary microplastics are intentionally produced and added to **products** (e.g. microbeads, glitter or stabiliser in cosmetics), resulting in a direct release into the environment during the use phase of the product or at their end-of-life. Secondary microplastics derive from the breakdown of larger pieces of plastics (e.g. plastic **waste**, such as **packaging** or fishing nets).

	<p><u>Placed on the market:</u></p> <p><u>Supplying or making available to a third party, whether in return for payment or free of charge Import shall be deemed to be placing on the market (see Regulation (EC) No 1907/2006).</u></p>	<p>[NEW]</p> <p>Included REACH definition as per requests by stakeholders.</p>
<p>Pollutant :</p> <p>A substance, vibration, heat, noise, light or other contaminant present in air, water or soil which may be harmful to human health and/or the environment, which may result in damage to material property, or which may impair or interfere with amenities and other legitimate uses of the environment.</p>	<p>Pollutant:</p> <p>A substance, vibration, heat, noise, light or other contaminant present in air, water or soil which may be harmful to human health and/or the environment, which may result in damage to material property, or which may impair or interfere with amenities and other legitimate uses of the environment (<u>see Regulation (EU) 2020/852</u>).</p>	<p>[AMENDED]</p> <p>Minor editorial change to integrate the footnote with the EU law reference directly into the definition.</p>
<p>Pollution:</p> <p>The direct or indirect introduction, as a result of human activity, of pollutants into air, water or soil which may be harmful to human health and/or the environment, which may result in damage to material property, or which may impair or interfere with amenities and other legitimate uses of the environment.</p>	<p>Pollution:</p> <p>The direct or indirect introduction, as a result of human activity, of pollutants into air, water or soil which may<u>can</u> be harmful to human health and/or the quality of the environment, which may result in damage to material property, or which may impair or interfere with amenities and other legitimate uses of the environment (<u>see Directive (EU) 2024/1785</u>).</p>	<p>[AMENDED]</p> <p>Minor editorial changes to improve understandability and direct integration of the footnote with the EU law reference into the definition.</p>
<p>Pollution of soil:</p> <p>The introduction into soil – independent of whether that introduction occurs at the production site of an undertaking or outside or through the use of the undertaking’s products and/or services – as a result of human activity, of substances, vibrations, heat or noise which may be harmful to human health or the environment, result in damage to material property, or impair or interfere with amenities and other</p>	<p>Pollution of soil:</p> <p>The introduction into soil – independent of whether that introduction occurs at the production site of an undertaking or outside or through the use of the undertaking’s products and/or services – as a result of human activity, of substances, vibrations, heat or noise which may be harmful to human health or the environment, result in damage to material property, or impair or interfere with amenities and other</p>	<p>[DELETED]</p> <p>No longer a separate definition in the standard.</p>

legitimate uses of the environment. Soil pollutants include inorganic pollutants , persistent organic pollutants (POPs), pesticides, nitrogen and phosphorus compounds, etc.	legitimate uses of the environment. Soil pollutants include inorganic pollutants , persistent organic pollutants (POPs), pesticides, nitrogen and phosphorus compounds, etc.	
Soil: The top layer of the Earth's crust situated between the bedrock and the surface. The soil is composed of mineral particles, organic matter, water, air and living organisms.	Soil: The top layer of the Earth's crust situated between the bedrock and the surface. The soil is composed of mineral particles, organic matter, water, air and living organisms <u>(see Directive (EU) 2010/75)</u> .	[AMENDED] Minor editorial changes to improve understandability and direct integration of the footnote with the EU law reference into the definition.
Specific loads: Mass of pollutant released per mass of product manufactured. Specific loads allow for the comparison of the environmental performance of installations irrespective of their different production volumes and are not influenced by mixing or dilution.	Specific loads: Mass of pollutant released per mass of product manufactured. Specific loads allow for the comparison of the environmental performance of installations irrespective of their different production volumes and are not influenced by mixing or dilution.	[DELETED] No longer in the Draft Amended ESRS E2 standard.
Substances: Any chemical element and its compounds, with the exception of the following substances : i. radioactive substances as defined in Article 1 of Council Directive 96/29/Euratom laying down basic safety standards for the protection of the health of workers and the general public against the dangers arising from ionising radiation; ii. genetically modified micro-organisms as defined in Article 2(b) of Directive 2009/41/EC of the European Parliament and the Council on the contained use of genetically modified micro-organisms; iii. genetically modified organisms as defined in point 2 of Article 2 of Directive 2001/18/EC of the European Parliament and of the Council on the deliberate	Substances: Any chemical element and its compounds, <u>in the natural state or obtained by any manufacturing process, including any additive necessary to preserve its stability and any impurity deriving from the process used, but excluding any solvent which may be separated without affecting the stability of the substance or changing its composition and</u> with the exception of the following substances: a) radioactive—substances as defined in Article 1 of Council Directive 96/29/Euratom laying down basic safety standards for the protection of the health of workers and the general public against the dangers arising from ionising radiation; b) genetically modified micro-organisms as defined in Article 2(b) of Directive 2009/41/EC of the European Parliament and the Council on the contained use of genetically modified micro-organisms;	[AMENDED] Further aligned with the REACH definition, including on the distinction between substances on their own and in mixtures, as per requests by stakeholders.

release into the environment of genetically modified organisms.	<p>c) genetically modified organisms as defined in point 2 of Article 2 of Directive 2001/18/EC of the European Parliament and of the Council on the deliberate release into the environment of genetically modified organisms (<u>Directive 2010/75/EU</u>).</p> <p><u>Besides substances on their own, there are also substances present in mixtures, which are solutions composed of two or more substances.</u></p>	
<p>Substances of concern:</p> <p>A substance that:</p> <ul style="list-style-type: none"> i. meets the criteria laid down in Article 57 and is identified in accordance with Article 59(1) of Regulation (EC) No 1907/2006 of the European Parliament and of the Council; ii. is classified in Part 3 of Annex VI to Regulation (EC) No 1272/2008 of the European Parliament and of the Council in one of the following hazard classes or hazard categories: <ul style="list-style-type: none"> i. carcinogenicity categories 1 and 2; ii. germ cell mutagenicity categories 1 and 2; iii. reproductive toxicity categories 1 and 2; iv. endocrine disruption for human health; v. endocrine disruption for the environment; vi. Persistent, Mobile and Toxic or Very Persistent, Very Mobile properties; vii. Persistent, Bioaccumulative and Toxic or Very Persistent, Very Bioaccumulative properties; viii. respiratory sensitisation category 1 ; 	<p>Substances of concern (SoC):</p> <p>A substance that:</p> <ul style="list-style-type: none"> a) meets the criteria laid down in Article 57 and is identified in accordance with Article 59(1) of Regulation (EC) No 1907/2006 <u>and is identified in accordance with Article 59(1) of that Regulation-the European Parliament and of the Council;</u> b) is classified in Part 3 of Annex VI to Regulation (EC) No 1272/2008 of the European Parliament and of the Council in one of the following hazard classes or hazard categories: <ul style="list-style-type: none"> i. carcinogenicity categories 1 and 2 ; ii. germ cell mutagenicity categories 1 and 2; iii. reproductive toxicity categories 1 and 2; iv. endocrine disruption for human health <u>categories 1 and 2;</u> v. endocrine disruption for the environment <u>categories 1 and 2;</u> vi. Persistent, Mmobile and Ttoxic or Vvery Persistent, Vvery Mmobile properties; 	<p>[AMENDED]</p> <p>Removed reference to ESPR due to evolving legislation, as per requests by stakeholders.</p>

<ul style="list-style-type: none"> ix. skin sensitisation category 1; x. chronic hazard to the aquatic environment categories 1 to 4; xi. hazardous to the ozone layer; xii. specific target organ toxicity, repeated exposure categories 1 and 2; xiii. specific target organ toxicity, single exposure categories 1 and 2; or <p>negatively affects the re-use and recycling of materials in the product in which it is present, as defined in relevant Union product-specific ecodesign requirements.</p>	<ul style="list-style-type: none"> vii. Persistent, Bioaccumulative and Toxic or Very Persistent, Very Bioaccumulative properties; viii. respiratory sensitisation category 1; ix. skin sensitisation category 1; x. chronic hazard to the aquatic environment – categories 1 to 4; xi. hazardous to the ozone layer; xii. specific target organ toxicity, – repeated exposure categories 1 and 2; xiii. specific target organ toxicity, – single exposure categories 1 and 2; or <p>negatively affects the re-use and recycling of materials in the product in which it is present, as defined in relevant Union product-specific ecodesign requirements.</p>	
<p>Substances of very high concern (SVHCs):</p> <p>Substances that meet the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 (REACH) and were identified in accordance with Article 59(1) of that Regulation.</p>	<p>Substances of very high concern (SVHCs):</p> <p>Substances that meet the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 (REACH) and were identified in accordance with Article 59(1) of that Regulation.</p>	[UNCHANGED]
	<p>User of substances:</p> <p><u>Any natural or legal person, other than the manufacturer, formulator, or importer, who uses a substance, either on its own or in a mixture, during their industrial or professional activities, excluding the final consumer. For the purposes of these standards, this notion is adapted from Regulation (EC) No 1907/2006 (REACH) downstream users.</u></p>	<p>[NEW]</p> <p>Adapted from the REACH definition of downstream user, as per requests by stakeholders.</p> <p>The ‘downstream user’ term from REACH was not incorporated since ‘use’ also includes formulation under REACH, while Draft Amended ESRS E2-5 considers it part of the more upstream portion of the value chain. The last sentence clarifies link to REACH definition.</p>
	<p>User of articles:</p> <p><u>Any natural or legal person who uses an article during their industrial or professional activities. For the purposes of these</u></p>	<p>[NEW]</p> <p>Required by stakeholders, adapted from the definition of ‘user of substances’ which is based on REACH, since REACH does not define the ‘user of an article’.</p>

	standards, the notion of “user” is adapted from Regulation (EC) No 1907/2006 (REACH) downstream users.	
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