



LOG OF AMENDMENTS

ESRS E2

POLLUTION



JULY 2025



EFRAG

Log of Amendments by Standard - ESRS E2 *Pollution*

Annex to the Basis for Conclusions – Illustration of the Amendments

Disclaimer: The Log of Amendments by Standard accompanies but is not part of the ESRS Amendments Exposure Drafts. It complements and should be read in conjunction with Chapter 7 of the Basis for Conclusions (BFC), where a summarised description of the main changes to individual 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 Chapter 7 of the Basis for Conclusions (BFC) where a summarised description of the main changes to individual Standards can be found.**
2. This document illustrates the Amendments at paragraph level in Amended ESRS E2 *Pollution*.
3. The starting point is the text of the 2023 Delegated Act, 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 an explanation of changes made to the DR (or Chapter for ESRS E2) using the following terminology: Amended, Unchanged, Merged, New or Deleted and moved to NMIG (where text has been deleted from mandatory content, but it is presented as illustration in NMIG).
6. The last column also includes additional explanations and rationale for changes useful to gain an understanding of why text or DRs have been amended.

| Objective | | |
|---|--|--|
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 <i>Pollution</i> | 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 When reporting in accordance with the ESRS, the sustainability statements to understand: shall cover the following items of information, in relation to [Draft] Amended ESRS E2 ' Pollution ', when this topic is related to material impacts, risks and opportunities . The disclosure on the material impacts, risks and opportunities is expected to cover policies, actions and targets (if in place), dependencies when relevant, metrics and the related financial effects . | Amended Merged and streamlined paragraphs 1(a), 1(b), 1(d), 1(e) 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; | Deleted Streamlined and merged 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; | Deleted Streamlined and merged into paragraph 1 above, for conciseness. |
| (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) 9. The objective of this standard shall also enable users of the sustainability statement to understand the plans and capacity of the undertaking to adapt its strategy and business model in line with: 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 (a) EU Action Plan 'Towards a Zero Pollution for Air, Water and Soil'; (b) Chemicals Strategy for Sustainability Towards a Toxic-Free Environment; (c) Kyiv Protocol on Pollutant Release and Transfer Registers; (d) IEPR (Regulation 166/2006/EC and amendments in Regulation 2024/1244/EU); (e) IED (Directive 2010/75/EU and amendments in Directive 2024/1785); (f) REACH (Regulation 1907/2006/EC and amendments on microplastics in Commission Regulation 2023/2055/EU); and | Amended The list of legislative references was updated to include the main sources forming the basis of ESRS E2. |

| | | |
|---|---|---|
| | <u>(g) CLP (Regulation 1272/2008/EC).</u> | |
| (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 | Deleted Merged into paragraph 1 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. | Deleted Merged into paragraph 1 for conciseness. |
| | <u>2. The objective of this Standard is to specify Disclosure Requirements ('DRs') in relation to the items of information mentioned in paragraph 1 that are not covered in [Draft] Amended ESRS 2.</u> | New Specification introduced across topical standards to highlight interaction with ESRS 2. |
| | <u>3. When only one of the sub-topics covered by this Standard is material, the undertaking shall report only on that sub-topic.</u> | New Specification introduced across topical standards to highlight the approach to disclose information on material topics in accordance with ESRS 1 and 2. |
| 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 . | 2.4. This The Standard sets out the DRs Disclosure Requirements related to the following sustainability matters pollution and, in particular, with respect to the following sub-topics: pollution of air, pollution of water, and pollution of soil; microplastics; and substances of concern ('SoC'), including substances of very high concern ('SVHC'). | Amended Connection with topics listed in AR 16 strengthened, in alignment with similar amendments in other standards. Minor editorial changes to clearly highlight the various pollution sub-topics. |
| | <u>5. The undertaking shall apply the provisions of [Draft] Amended ESRS 2, paragraphs 29 to 32, and GDR- P, GDR-A, GDR-T and GDR-M. In particular:</u> | New Specification introduced across topical standards to highlight interaction with ESRS 2. Substitutes former paragraph 9. |
| | <u>(a) if the undertaking has not adopted policies, actions and targets with reference to a topic related to material impacts, risks and opportunities, it shall disclose this fact; and</u> | New Specification introduced across topical standards to highlight interaction with ESRS 2. |

| | | |
|--|--|--|
| | (b) the undertaking may present the description of its <u>material impacts, risks and opportunities</u> , in accordance with [Draft] Amended ESRS 2 IRO-2, alongside information about its <u>policies, actions, targets and metrics</u> through which it addresses them, to avoid duplication and support a coherent narrative. | New Specification introduced across topical standards to highlight interaction with ESRS 2. |
| | 6. In this Standard, each DR is introduced by a disclosure objective, with the exception of <u>policies, actions and targets</u> , for which the provisions in [Draft] Amended ESRS 2 GDR- P, GDR-A and GDR-T provide the necessary framing for the relevant DRs. | New Specification introduced across topical standards to highlight interaction with ESRS 2. |
| 3. “ Pollution of air” refers to the undertaking’s <i>emissions</i> into air (both indoor and outdoor), and prevention, control and reduction of such emissions. | 3 7. “ Pollution of air”, pollution of water, and pollution of <i>soil</i> refers to the undertaking’s <i>emissions</i> , respectively, into air (both indoor and outdoor) , water and soil, and as well as to the prevention, control and reduction of such emissions. <u>Emissions to water include both <i>freshwater</i>, as well as marine water (the ocean).</u> | Amended Prior paragraphs 4 and 5 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 is ‘indoor and outdoor’ pollution used, hence, it was removed to avoid confusion. EFRAG members suggested to clarify what water includes, aligning with ESRS E3. |
| 4. “ Pollution of water” refers to the undertaking’s <i>emissions</i> to water, and prevention, control and reduction of such emissions. | 4. “Pollution of water” refers to the undertaking’s <i>emissions</i> to water, and prevention, control and reduction of such emissions. | Deleted Merged into NEW paragraph 7 for conciseness. |
| 5. “ Pollution of soil ” refers to the undertaking’s <i>emissions</i> into soil and the prevention, control and reduction of such emissions. | 5. “Pollution of soil” refers to the undertaking’s <i>emissions</i> into soil and the prevention, control and reduction of such emissions. | Deleted Merged into NEW paragraph 7 for conciseness. |
| 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 <i>substances of very high concern</i> . 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 8. DRs on With regard to “ substances of concern ”, this standard covers the undertaking’s production, use and/or distribution and commercialisation of substances of concern, including <i>substances of very high concern</i> . Disclosure Requirements on substances of concern aim at providing <i>users</i> with an understanding of the related <i>actual</i> or potential <i>impacts</i> related to such substances, also taking account of considering possible restrictions on their <u>production, use, distribution and/or commercialisation.</u> | Amended Minor editorial changes to streamline and improve the paragraph’s clarity. |

| | | |
|---|---|---|
| | <p>10. Location-specific considerations are particularly important in relation to pollution. When material impacts, risks or opportunities arise at local level, it is important to consider appropriate disaggregation or aggregation of the reported information, for example, by site, asset, location, affected area at water risk or other appropriate level in accordance with [Draft] Amended ESRS 1, paragraph 53.</p> | <p>New</p> <p>Disaggregation of reported information, for instance, by site is addressed under ESRS 1 and 2. EFRAG considers it relevant to further highlight this in connection with select environmental topics such as pollution [analogue paragraphs to be found also under E3 and E4]. At the same time, EFRAG suggests including this aspect under ‘Objectives’ rather than as a specific disclosure requirement, which could potentially lead to a high number of site-specific disclosures (having the risk of obscuring material information). Originally this was an Application Requirement in E2-2 prior paragraph AR 15, and in E2-3 prior paragraph AR 18.</p> |
| Interaction with other ESRS | | |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | Comment/Rationale |
| <p>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:</p> | <p>7 11. 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 Social and environmental topics closely interact with each other. The main points of interaction between [Draft] Amended ESRS E2 Pollution and the different ESRS topical standards are the following:</p> | <p>Amended</p> <p>Editorial simplification. Includes reference to ‘social’ topics as former paragraph 8 is merged into new point (e) below.</p> |
| <p>(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).</p> | <p>(a) [Draft] Amended ESRS E1 <i>Climate change</i> which addresses emissions to air from the following seven greenhouse gases (‘GHGs’) 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 to be included in DR E2-4.</u></p> | <p>Amended</p> <p>Minor editorial changes to improve clarity of boundaries between ESRS E1 and ESRS E2.</p> |

| | | |
|--|--|---|
| <p>(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.</p> | <p>(b) [Draft] Amended 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 through the volume of water discharges. However, pollutants, including microplastics, generated by such activities emitted to water (freshwater and ocean) are addressed in [Draft] Amended ESRS E2.</p> | <p>Amended Updated the references to ESRS E3 content as per revision (title, metrics) and simplified the text to make the boundaries between ESRS E3 and ESRS E2 clearer.</p> <p>It was also suggested to clarify that water includes freshwater and ocean, aligning with ESRS E3.</p> |
| <p>(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.</p> | <p>(c) [Draft] Amended 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, addressing the impacts, risks and opportunities from pollution on ecosystems and biodiversity, while pollutant emissions are addressed in [Draft] Amended ESRS E2.</p> | <p>Amended Editorial simplification and addition of clarification on relationship between ESRS E4 and ESRS E2, to improve the understanding of their boundaries.</p> |
| <p>(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.</p> | <p>(d) [Draft] Amended ESRS E5 <i>Resource use and circular economy</i> which addresses, in particular, resources use and the transition away from extraction of non-renewable resources and the implementation of practices that prevent to a circular economy but does not address emissions of pollutants generated in resource extraction, transformation and use as well as from waste generation, including pollution generated by waste, which are covered by [Draft] Amended ESRS E2.</p> | <p>Amended Editorial simplification on the content of ESRS E5 and addition of clarification on aspects covered by ESRS E2, which now includes pollution from waste (one source of pollution used to estimate emissions to air), since ESRS E5 has no specific requirement on pollution generated by waste.</p> |
| <p>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>.</p> | <p>8. (e) [Draft] Amended ESRS S3 <i>Affected communities</i> addresses the undertaking's pollution-related impacts, as they may affect people and communities, and also the human right to a clean, healthy and sustainable environment is covered across [Draft] Amended ESRS S1, ESRS S2, ESRS S3 and ESRS S4. Material negative impacts on affected communities from pollution-related impacts attributable to the undertaking are covered in ESRS S3 Affected communities.</p> | <p>Amended Former paragraph 8 edited and included as 11 (e) for consistency (all interactions with other ESRS listed under same paragraph).</p> <p>The concept of human right to a sustainable environment was included to create a connection between EU's strategy and the international instrument of the UN (resolution on access to</p> |

| | | |
|--|---|--|
| | | <p>clean air and water declared a human right). This was done in response to civil society organizations' remarks that companies tend to consider whether pollution is material mostly through a human rights perspective. Additionally, auditors often evaluate the human rights in connection with pollution, going beyond the magnitude of pollution.</p> <p>The inclusion of ESRS S1, ESRS S2 and ESRS S4 complements the prior reference to ESRS S3 and reflects the coverage of chemical exposure in the social standards.</p> |
| 9. This Standard should be read in conjunction with ESRS 1 <i>General requirements</i> and ESRS 2 <i>General disclosures</i> . | 9. This Standard should be read in conjunction with ESRS 1 <i>General requirements</i> and ESRS 2 <i>General disclosures</i>. | Deleted Substituted by new paragraph 5. |
| Disclosure Requirements – ESRS 2 General Disclosures | | |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | 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 Substituted by new paragraph 5. |
| 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 |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 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 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 <i>pollution</i> -related <i>impacts, risks</i> and <i>opportunities</i> in its own operations and upstream and downstream <i>value chain</i> , 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 <i>pollution</i>-related <i>impacts, risks</i> and <i>opportunities</i> in its own operations and upstream and downstream <i>value chain</i>, 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 ESRS 2 IRO 1. |
| (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 as part of the deletion of section E4 IRO-1 for reduction purposes. Former para 11(b) to be addressed under ESRS 2 (also related input received during stakeholder information gathering process). |
| Disclosure Requirement E2-1 – Policies related to pollution | Disclosure Requirement E2-1 – Policies related to pollution | Comment/Rationale |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 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 former paragraph 14 into para. 12. |
| 13. The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has <i>policies</i> that address the identification, assessment, management and/or <i>remediation</i> of material pollution-related <i>impacts, risks</i> and <i>opportunities</i> . | 13. The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has <i>policies</i> that address the identification, assessment, management and/or <i>remediation</i> of material pollution-related <i>impacts, risks</i> and <i>opportunities</i>. | 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 <i>policies</i> the undertaking has in place to manage its material <i>impacts, risks</i> and <i>opportunities</i> related to <i>pollution</i> in accordance with ESRS 2 MDR-P <i>Policies adopted to manage material sustainability matters</i> . | 14 12. The disclosure required by paragraph 12 shall contain the information on the <u>undertaking shall disclose its <i>pollution-related policies</i> the undertaking has in place to manage its material <i>impacts, risks</i> and <i>opportunities</i> related to <i>pollution</i> in accordance with the provisions of [Draft] Amended ESRS 2 GDR-P MDR-P <i>Policies adopted to manage material sustainability matters</i>.</u> | Amended [NMIG 1 contains related guidance for para. 12] Simplified and consolidated with former para.12 into para 12. Specification introduced across topical standards to highlight interaction with ESRS 2, also addressing input received during the stakeholder information gathering process. |

| | | |
|--|---|--|
| 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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 1. Former para. 15 moved for reduction purposes following EFRAG's approach of reducing the content provisions related to PAT under topical standards. NMIG qualifies topical content (description of policies), instead of adding new datapoint information. |
| (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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 1. Qualifies topical content (description of policies), instead of adding new datapoint information. |
| (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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 1. Qualifies topical content (description of policies), instead of adding new datapoint information. |
| (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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 1. Qualifies topical content (description of policies), instead of adding new datapoint information. |
| Disclosure Requirement E2-2 – Actions and resources related to pollution | Disclosure Requirement E2-2 – Actions and resources related to pollution | Comment/Rationale |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 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 with former para. 18 into para. 13. |
| 17. The objective of this Disclosure Requirement is to enable an understanding of the key actions taken and planned to achieve the <i>pollution</i> -related <i>policy</i> objectives and <i>targets</i> . | 17. The objective of this Disclosure Requirement is to enable an understanding of the key actions taken and planned to achieve the <i>pollution</i>-related <i>policy</i> objectives and <i>targets</i>. | 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 13. The description of the undertaking shall disclose its key <i>pollution-related</i> action plans <i>actions</i> and significant resources shall contain the information prescribed in <u>allocated to the implementation of these actions, in accordance with the provisions of [Draft] Amended ESRS 2 GDR-A MDR-A Actions and resources in relation to material sustainability matters</u> . | Amended [NMIG 2, NMIG 3 contain related guidance for para. 13] Simplified and consolidated with former para. 16. |
| 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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 2. Deleted under topical standards for simplification purposes; mitigation hierarchy to be addressed under ESRS 2 GDR-A para. 37(b). |
| (a) avoid <i>pollution</i> including any phase out of materials or compounds that have a negative impact (prevention of pollution at source); | (a) avoid <i>pollution</i> including any phase out of materials or compounds that have a negative impact (prevention of pollution at source); | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 2. Deleted under topical standards for simplification purposes; mitigation hierarchy to be addressed under ESRS 2 GDR-A para. 37(b). |
| (b) reduce pollution, including: any phase-out of materials or compounds; meeting enforcement requirements such as <i>Best Available Techniques (BAT)</i> requirements; or meeting the <i>Do No Significant Harm</i> 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 <i>Best Available Techniques (BAT)</i> requirements; or meeting the <i>Do No Significant Harm</i> criteria for pollution prevention and control according to the EU Taxonomy Regulation and its Delegated Acts (minimisation of pollution); and | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 2. Deleted under topical standards for simplification purposes; mitigation hierarchy to be addressed under ESRS 2 GDR-A para. 37(b). |

| | | |
|--|---|---|
| (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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 2. Deleted under topical standards for simplification purposes; mitigation hierarchy to be addressed under ESRS 2 GDR-A para. 37(b). |
| Metrics and Targets | | |
| Disclosure Requirement E2-3 – Targets related to pollution | Disclosure Requirement E2-3 – Targets related to pollution | Comment/Rationale |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 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 Removed for conciseness as redundant with prior paragraph 22. |
| 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 This objective paragraph was deleted for conciseness, since it did not add to the content of prior paragraph 22. |
| 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 14. The description of undertaking shall disclose its pollution-related targets shall contain the information requirements defined in accordance with the provisions of [Draft] Amended ESRS 2 GDR-T MDR-T Tracking effectiveness of policies and actions through targets . | Amended [NMIG 4, NMIG 5 contain related guidance for para. 14] Aligned across environmental standards, clarifying the requirement and addressing input received during the public call. |
| 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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 4. Qualifies topical content (description of targets), instead of adding new datapoint information. |

| | | |
|--|--|---|
| (a) air pollutants and respective <i>specific loads</i> ; | (a) air pollutants and respective <i>specific loads</i>; | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 4. Qualifies topical content (description of targets), instead of adding new datapoint information. |
| (b) <i>emissions</i> to water and respective specific loads; | (b) <i>emissions</i> to water and respective specific loads; | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 4. Qualifies topical content (description of targets), instead of adding new datapoint information. |
| (c) <i>pollution</i> to <i>soil</i> and respective specific loads; and | (c) <i>pollution</i> to <i>soil</i> and respective specific loads; and | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 4. Qualifies topical content (description of targets), instead of adding new datapoint information. |
| (d) <i>substances of concern</i> and <i>substances of very high concern</i> . | (d) <i>substances of concern</i> and <i>substances of very high concern</i>. | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 4. Qualifies topical content (description of targets), instead of adding new datapoint information. |
| 24. In addition to ESRS 2 MDR-T, the undertaking may specify whether <i>ecological thresholds</i> (e.g., the <i>biosphere integrity</i> , 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 <i>ecological thresholds</i> (e.g., the <i>biosphere integrity</i>, 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 ESRS 2 NEW GDR-T paragraph 43 (g)), given the lack of specific nuances on pollution (or other environmental topics across environmental standards). |
| (a) the <i>ecological thresholds</i> identified, and the methodology used to identify such thresholds; | (a) the <i>ecological thresholds</i> identified, and the methodology used to identify such thresholds; | Deleted Main requirement on ecological thresholds is now a cross-cutting element (see ESRS 2 NEW GDR-T paragraph 43 (g)), given the lack of specific |

| | | |
|--|---|---|
| | | nuances on pollution (or other environmental topics across environmental standards). |
| (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 Main requirement on ecological thresholds is now a cross-cutting element (see ESRS 2 NEW GDR-T paragraph 43 (g)), given the lack of specific nuances on pollution (or other environmental topics across environmental standards). |
| (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 Main requirement on ecological thresholds is now a cross-cutting element (see ESRS 2 NEW GDR-T paragraph 43 (g)), given the lack of specific nuances on pollution (or other environmental topics across environmental standards). |
| 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 Main requirement on mandatory/voluntary nature of targets is now a cross-cutting element (see ESRS 2 NEW GDR-T paragraph 43 (f)), given the lack of specific nuances on pollution (or other environmental topics across environmental standards). |
| Disclosure Requirement E2-4 – Pollution of air, water and soil | Disclosure Requirement E2-4 – Pollution of air, water and soil | Comment/Rationale |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 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 prior paragraphs 27 and 28. |
| 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 15. The objective of this Disclosure Requirement DR is to provide an understanding of help users understand the pollutant emissions that of the undertaking generates to air, water and <u>soil in its own operations, and of its generation and the manufacturing, use, and release into the environment of microplastics.</u> | Amended Reflecting content of requirements in NEW paragraph 16 more closely. |

| | | |
|---|---|---|
| 28. The undertaking shall disclose the amounts of: | 28 16. The undertaking shall disclose the amounts of: | Amended [AR 1, AR 2, AR 3, AR 4, AR 5 contain related guidance for para. 16] [NMIG 6, NMIG 7, NMIG 8, NMIG 9 contain related guidance for para. 16] Minor editorial amendment to align with contents in NEW paragraphs 16 (a) and 16 (b). |
| (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 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 for its own operations, the amounts of any material pollutant emissions to air, water and soil, with the exception of emissions of GHGs which are disclosed in accordance with ESRS E1 Climate Change(58) from its regular operations and incidents in the reporting period; and | Amended [AR 1, AR 2, AR 3, AR 4, AR 5 contain related guidance for para. 16 (a)] [NMIG 6, NMIG 7, NMIG 8, NMIG 9 contain related guidance for para. 16 (a)] The reference to E-PRTR was removed to facilitate reporting at non-EU locations, stemming from outreach recommendations made. Despite the provision in ESRS 1 AR28 for para. 68 (metrics in topical ESRS do not require inclusion of upstream and downstream value chain data, with the exception of GHG emissions Scope 3 and unless differently specified) and the agreement to delete ‘own operations’ given, the specification on ‘own operations’ was maintained for additional clarity, maintaining the text of Set 1, as per recommendation of some EFRAG SRB members. . |
| (b) microplastics generated or used by the undertaking. | (b) on microplastics generated or used by the undertaking: <u>i. the quantities of primary microplastics manufactured or used in products, and separately, those directly released into the environment; and/or</u> | Amended [AR 1 contains related guidance for para. 16 (b)] [NMIG 7, NMIG 9 contain relate guidance for para. 16 (b)] |

| | | |
|--|---|--|
| | | <p>Clarified requirement on microplastics, including the scope 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 prior AR 20 into the main DR.</p> |
| | <p><u>ii. connected to the undertaking's downstream value chain, information on secondary microplastics resulting from the breakdown of larger plastic items from the products of the undertaking.</u></p> | <p>New</p> <p>[AR 6 contains related guidance for para. 16 (b) ii]</p> <p>The amount of secondary microplastics was already required to be reported in ESRS E2 through AR20 , which addressed both primary and secondary microplastics. The Q&A process and the outreach analysis highlighted a lack of clarity on the disclosure requirements in relation to primary and secondary microplastics. The direction provided was that secondary microplastics were to be included and this was confirmed in the working groups discussing the amendments, as secondary microplastics are the main source of microplastics. The addition of a new qualitative datapoint on secondary microplastics, separate from the Set 1 microplastics datapoint was favoured to improve clarity and simplify the understanding of the microplastics requirements.</p> <p>Given the lack of a mature methodology for calculating secondary microplastics, the EFRAG SRB, SR TEG sub-group and outreach analysis flagged the need to qualify this requirement as qualitative.</p> |
| <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</p> | <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</p> | <p>Deleted</p> <p>Removed as E-PRTR reference is no longer part of the main requirement in the DR.</p> |

| | | |
|---|---|--|
| emissions from facilities for which the applicable threshold value specified in Annex II of Regulation (EC) No 166/2006 is exceeded. | emissions from facilities for which the applicable threshold value specified in Annex II of Regulation (EC) No 166/2006 is exceeded. | |
| 30. The undertaking shall put its disclosure into context and describe: | 30. The undertaking shall put its disclosure into context and describe: | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 7. Qualifies methodological approach, not adding new datapoint information. |
| (a) the changes over time, | (a) the changes over time, | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 7. Qualifies methodological approach, not adding new datapoint information. Changes over-time can be shown through year-on-year reporting and the use of comparative years (as required in ESRS 1 para. 77). |
| (b) the measurement methodologies; and | (b) the measurement methodologies; and | Deleted Already covered in the cross-cutting standards. |
| (c) the process(es) to collect data for pollution -related accounting and reporting, including the type of data needed and the information sources. | (c) the process(es) to collect data for pollution-related accounting and reporting, including the type of data needed and the information sources. | Deleted Already covered in the cross-cutting standards. |
| 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 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. | 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 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. | Deleted Removed to avoid imposing methodological prioritization, since outreach activities requested the possibility to use estimations as the main method for specific E2-4 datapoints (i.e., secondary microplastics). |
| 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 |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 32. The undertaking shall disclose information on the production, use, distribution, commercialisation and import/export of | 32. The undertaking shall disclose information on the production, use, distribution, commercialisation and | Deleted Redundant with prior paragraphs 33 and 34. |

| substances of concern and substances of very high concern, on their own, in mixtures or in articles. | import/export of substances of concern and substances of very high concern, on their own, in mixtures or in articles. | |
|--|---|--|
| 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 17. The objective of this Disclosure Requirement DR is to enable an understanding of the impact of help users understand the undertaking's material impacts on health and the environment, and connected risks and opportunities stemming from the manufacturing, trading or use of through substances of concern and through substances of very high concern, including 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 NEW paragraphs 18, 19 and 20 more closely. |
| 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. 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-18. Manufacturers and importers of substances on their own and in mixtures shall disclose the total weight of SoC, and separately, the total weight of SVHC, that are: (a) procured or manufactured as substances on their own or in mixtures; (b) sold as substances on their own or in mixtures; and (c) directly released into the environment (air, water, and soil), including any unintentional releases from leaks or spills. | Amended [AR 6, AR 7, AR 8, AR 9, contain related guidance for para. 18] [NMIG 10 contains related guidance for para. 18] The outreach and benchmarking analysis highlighted the need to limit full SoC/SVHC disclosure to chemical manufacturers, formulators and distributors (which demonstrated ability in reporting this information). Respondents also requested the clarification of the previous formulation 'generated, used or procured', hence this requirement has been redrafted and reorganized in its structure for clarity. |
| | 19. Users of substances on their own and in mixtures shall disclose the total weight of SVHC that they use during production and the delivery of services, and the total weight of SVHC that they directly release into the environment. | New [AR 6, AR 7, AR 8, AR 9, contain related guidance for para. 18] [NMIG 10 contains related guidance for para. 18] The outreach and benchmarking analysis highlighted the need to provide a derogation from SoC reporting to manufacturers of non-chemical products, prioritizing the full obligation for |

| | | |
|---|---|---|
| | | chemical producers, formulators and distributors. This is needed given how extensive the list of SoC is and because such manufacturers do not have systems in place (unlike chemical producers) to monitor SoC and have difficulties in obtaining such data from suppliers. |
| 35. The undertaking shall present separately the information for substances of very high concern . | 35. The undertaking shall present separately the information for substances of very high concern . 20. Manufacturers, importers and users of articles with SVHC shall disclose the quantities of those substances that are: (a) part of procured components or articles for levels above the 0.1% threshold of Art. 33 of the REACH Regulation; and (b) part of sold components or articles for levels above the 0.1% threshold of Art. 33 of the REACH Regulation. | Amended [AR 7, AR 8, AR 9, contain related guidance for para. 18] [NMIG 10 contains related guidance for para. 18] Respondents of the outreach activities and the public call suggested to prioritize SVHCs when present in procured/sold components or articles (as per REACH definitions) . They also recommended the inclusion of the 0.1% threshold value (as per REACH) for substances in articles, as per REACH Regulation. In this way, information is constrained to cases where the EU regulation already requires this information to be exchanged between suppliers and their clients. |
| 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 |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 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. | Deleted E2-6 deleted at topical level (in alignment with E2 through E5), based also on stakeholder input pointing at, among others, perceived complexity of accurate quantification. Anticipated financial effects to be addressed under ESRS 2 SBM-3 para. 23 |

| | | |
|--|--|--|
| 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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| 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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| (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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| (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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| 39. The disclosure shall include: | 39. The disclosure shall include: | Deleted As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| (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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| (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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| (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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |

| | | |
|---|--|--|
| 40. The information provided under paragraph 38(a) shall include: | 40. The information provided under paragraph 38(a) shall include: | Deleted As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| (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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| (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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| (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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| 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 As per outreach input. Now addressed as a cross-cutting element in ESRS 2. |
| 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 |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| AR 1. When conducting a materiality assessment on environmental subtopics, the undertaking shall assess the materiality of pollution in | AR 1. When conducting a materiality assessment on environmental subtopics, the undertaking shall assess the | Deleted The main DR of IRO-1 is no longer part of ESRS E2. |

| | | |
|---|---|--|
| its own operations and its upstream and downstream value chain , and may consider the four phases below, also known as the LEAP approach: | 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: | |
| (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 The main DR of IRO-1 is no longer part of ESRS E2. |
| (b) Phase 2: evaluate the pollution -related dependencies and impacts; | (b) Phase 2: evaluate the pollution-related dependencies and impacts; | Deleted The main DR of IRO-1 is no longer part of ESRS E2. |
| (c) Phase 3: assess the material risks and opportunities ; and | (c) Phase 3: assess the material risks and opportunities; and | Deleted The main DR of IRO-1 is no longer part of ESRS E2. |
| (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 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| (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 The main DR of IRO-1 is no longer part of ESRS E2. |
| (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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| (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 The main DR of IRO-1 is no longer part of ESRS E2. |

| | | |
|---|--|--|
| (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 The main DR of IRO-1 is no longer part of ESRS E2. |
| (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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| (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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| (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 The main DR of IRO-1 is no longer part of ESRS E2. |
| (c) identify opportunities related to pollution prevention and control categorised by: | (c) identify opportunities related to pollution prevention and control categorised by: | Deleted The main DR of IRO-1 is no longer part of ESRS E2. |

| | | |
|--|--|---|
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| ii. markets: e.g., diversification of business activities; | ii. markets: e.g., diversification of business activities; | Deleted The main DR of IRO-1 is no longer part of ESRS E2. |
| iii. financing: e.g., access to green funds, bonds or loans; | iii. financing: e.g., access to green funds, bonds or loans; | Deleted The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| 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 The main DR of IRO-1 is no longer part of ESRS E2. |
| (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 The main DR of IRO-1 is no longer part of ESRS E2. |
| (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 The main DR of IRO-1 is no longer part of ESRS E2. |
| Disclosure Requirement E2-1 – Policies related to pollution | Disclosure Requirement E2-1 – Policies related to pollution | Comment/Rationale |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 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 AR shall contain mandatory methodological requirements only. These types of specifications are addressed under ESRS 2 GDR-P. |

| | | |
|---|---|---|
| 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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 1. Qualifies topical content (description of policies), not adding new datapoint information. |
| 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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 1. Qualifies topical content (description of policies), not adding new datapoint information. |
| (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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 1. Qualifies topical content (description of policies), not adding new datapoint information. |
| (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 Maintained focus on high level alignment with the Zero Pollution Action Plan through prior paragraphs AR 12 and AR 12 (a) (now Deleted from mandatory content and moved to NMIG). |
| Disclosure Requirement E2-2 – Actions and resources related to pollution | Disclosure Requirement E2-2 – Actions and resources related to pollution | Comment/Rationale |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 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 ESRS 2 NEW GDR-A paragraph AR 30. |
| 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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG as an illustrative example. |
| AR 15. Where relevant to achieve its pollution -related policy objectives and targets , the undertaking may provide information on site -level action plans. | AR 15. Where relevant to achieve its pollution -related policy objectives and targets , the undertaking may provide information on site -level action plans. | Deleted Moved to the NEW paragraph 10 in the ‘Objective’ section and made more generic, given the |

| | | |
|--|---|--|
| | | importance of the local context of pollution-related impacts. |
| Metrics and Targets | | |
| Disclosure Requirement E2-3 – Targets related to pollution | Disclosure Requirement E2-3 – Targets related to pollution | Comment/Rationale |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| AR 16. If the undertaking refers to ecological thresholds when setting targets , 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 ecological thresholds when setting targets, 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 ESRS 2 NEW GDR-T paragraph 43 (g)), given the lack of specific nuances on pollution (or other environmental topics across environmental standards). |
| AR 17. The undertaking may specify whether the target 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 target 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 policies it has adopted, the undertaking may provide information on the targets set at site level. | AR 18. Where relevant to support the policies it has adopted, the undertaking may provide information on the targets set at site level. | Deleted from mandatory content and moved to NMIG Deleted as a non-priority may data point A high-level reminder of the disaggregation principle was created in NEW paragraph 9 in the 'Objective' section, 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 NEW ESRS 2 GDR-T paragraph 43 (c). |
| Disclosure Requirement E2-4 – Pollution of air, water and soil | Disclosure Requirement E2-4 – Pollution of air, water and soil | Comment/Rationale |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 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 <u>5</u> . 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>The information to be reported on secondary microplastics (i.e. those resulting from the breakdown of larger plastic items, or being unintentionally produced throughout the product life cycle, including unintentionally through losses of plastic pellets) under 16(b)(ii), can be qualitative or quantitative (e.g. tonnes or kilogrammes), including through estimations.</u> | Amended Clarifying concept of secondary microplastics and allowing the possibility to resort to estimations, given the current lack of a mature methodology. |
| AR 21. The volume of pollutants shall be presented in appropriate mass units, for example tonnes or kilogrammes. | AR 21 <u>1</u> . The volume of pollutants and primary microplastics shall be presented in appropriate mass units, for example e.g. tonnes or kilogrammes. | Moved Moved to AR 1. Qualifies methodological approach. Minor editorial adjustments 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 contains a primary requirement, nor a methodological specification. Site-level disaggregation is addressed in the Objective section, paragraph 10. |
| 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 from mandatory content and moved to NMIG |

| | | |
|---|--|--|
| | | Deleted from mandatory content and moved to NMIG 8 as an additional possible material element to cover under E2-4. |
| (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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 8 as an additional possible material element to cover under E2-4. Agreed with EFRAG members. |
| (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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 8 as an additional possible material element to cover under E2-4. Agreed with EFRAG members. |
| (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 ESRS 1 and ESRS 2 (IRO) and a reminder of the general principle is included in paragraph 10 of the Objective section above. |
| 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 <u>2</u>. 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 to be considered for reporting under E2-4, paragraph 16 (a) are those from Annex II of Regulation (EU) 2024/1244 (Industrial Emissions Portal Regulation) that are applicable to the undertaking, complemented by pollutants it measures and monitors based on environmental permits. It can include additional pollutants that it considers material.</u> | Amended Respondents to the public call and outreach analysis suggested linking this disclosure requirement to existing EU law, particularly with regards to the E-PRTR as a potential source of a list of pollutants. |
| | <u>AR 3. 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> | New A clarification on E-PRTR thresholds was included, as often requested in the Q&A process. This clarification, however, represents a possible consideration only, given that the E-PRTR reference is no longer in the main requirement. |

| | | |
|---|--|---|
| | AR 4. Transfers of water pollutants to external treatment plants qualify as pollution in downstream value chain . | New Allowed for the extension to value chain information in the specific case of pollutant emissions. They also recommended, including based on previous Q&A input, to clarify the disclosure of pollution transfers. |
| 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 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: | 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 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: | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 6. Breaches of permit conditions represent a critical element in the EU legal framework, in the context of pollution. However, due to its applicability to a limited set of companies, the disclosure was moved to guidance as a potential entity-specific element to consider. |
| (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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 6. Breaches of permit conditions represent a critical element in the EU legal framework, in the context of pollution. However, due to its applicability to a limited set of companies, the disclosure was moved to guidance as a potential entity-specific element to consider. |
| (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 | (d) the actual performance of the undertaking against "environmental performance levels associated with the best | Deleted Not a strictly necessary metric. |

| | | |
|--|--|---|
| <i>available techniques</i> ” (BAT-AEPLs) provided that they are applicable to the sector and installation ; and | <i>available techniques</i> ” (BAT-AEPLs) provided that they are applicable to the sector and installation ; and | |
| (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 Not a strictly necessary metric. |
| 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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 9 so as not to impose methodological prioritization, since outreach/SR TEG requested possibility to use estimations as main method for specific E2-4 DPs. |
| (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 from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 9 so as not to impose methodological prioritization, since outreach/SR TEG requested possibility to use estimations as main method for specific E2-4 DPs. |
| (b) periodic measurements; | (b) periodic measurements; | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 9 so as not to impose methodological prioritization, since outreach/SR TEG requested possibility to use estimations as main method for specific E2-4 DPs. |
| (c) calculation based on site -specific data; | (c) calculation based on site -specific data; | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 9 so as not to impose methodological prioritization, since outreach/SR TEG requested possibility to use estimations as main method for specific E2-4 DPs. |

| | | |
|---|--|---|
| (d) calculation based on published pollution factors; and | (d) calculation based on published pollution factors; and | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 9 so as not to impose methodological prioritization, since outreach/SR TEG requested possibility to use estimations as main method for specific E2-4 DPs. |
| (e) estimation. | (e) estimation. | Deleted from mandatory content and moved to NMIG Deleted from mandatory content and moved to NMIG 9 so as not to impose methodological prioritization, since outreach/SR TEG requested possibility to use estimations as main method for specific E2-4 DPs. |
| 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 Deletion suggested by SR TEG. |
| (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 Deletion suggested by SR TEG. |
| 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 |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| | <u>AR 6. The requirements in paragraph 18 apply to the undertaking that manufactures chemical substances, formulates chemical mixtures and/or operates in the retail of chemical substances.</u> | New Clarifying the type of undertakings which paragraph 18 applies to. |
| 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 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 7. The undertaking reporting on paragraphs 18, 19 and 20: | Amended The public call, outreach activities and Q&A process stressed the need to address double counting of substances, providing methodological guidance on hazard classes and total volumes, as |

| | | |
|---|---|---|
| | (a) shall report SoC and SVHC grouped by hazard class (as per CLP Regulation 1272/2008/EC). This implies that a single substance needs to be counted under multiple hazard classes. However, in the total amounts of procured/manufactured, sold and released substances, double counting shall be avoided; and (b) can present the information on quantities of SVHC as a percentage of the total amount of SoC by hazard class, instead of the total weight. | well as category (procurement, manufacturing, etc.). |
| 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. 8. The volume of pollutants substances shall be presented reported in mass units, for example e.g. tonnes or kilograms, or other mass units appropriate for the volumes quantity 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 9. 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., Directive 2010/75/EU 2024/1785/EU , Regulation (EC) No 166/2006 “E-PRTR” 2024/1244/EU ‘IEPR’ , etc.). | Amended Incorporated amendments to legislative sources. |
| 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 |
| ESRS Set 1 as per Delegated Act 2023 | [Draft] Amended ESRS E2 Pollution | |
| 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 E2-6 in alignment with approach taken for E2-E5 standards and based on stakeholder input. Anticipated Financial Effects to be addressed under ESRS 2 SBM-3. |
| (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 Deleted following deletion of E2-6 in alignment with approach taken for E2-E5 standards and based on stakeholder input. Anticipated Financial Effects to be addressed under ESRS 2 SBM-3. |
| (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 Deleted following deletion of E2-6 in alignment with approach taken for E2-E5 standards and based on |

| | | |
|---|--|---|
| | | stakeholder input. Anticipated Financial Effects to be addressed under ESRS 2 SBM-3. |
| 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 Deleted following deletion of E2-6 in alignment with approach taken for E2-E5 standards and based on stakeholder input. Anticipated Financial Effects to be addressed under ESRS 2 SBM-3. |
| 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, how financial amounts are estimated, and which critical assumptions are made. | 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, how financial amounts are estimated, and which critical assumptions are made. | Deleted Deleted following deletion of E2-6 in alignment with approach taken for E2-E5 standards and based on stakeholder input. Anticipated Financial Effects to be addressed under ESRS 2 SBM-3. |
| AR 34. The quantification of the anticipated financial effects in monetary terms under paragraph 38(a) may be a single amount or a range. | AR 34. The quantification of the anticipated financial effects in monetary terms under paragraph 38(a) may be a single amount or a range. | Deleted Deleted following deletion of E2-6 in alignment with approach taken for E2-E5 standards and based on stakeholder input. Anticipated Financial Effects to be addressed under ESRS 2 SBM-3. |