

[Draft] ESRS E2 – Pollution

~~November 2025 – V.1~~

~~UNAPPROVED DRAFT~~

Table of contents

<u>Objective</u>	<u>3</u>
<u>Interaction with other ESRS</u>	<u>3</u>
<u>Disclosure Requirements</u>	<u>4</u>
<u>Impact, risk and opportunity management</u>	<u>4</u>
<u>Disclosure Requirement E2-1 – Policies related to pollution</u>	<u>4</u>
<u>Disclosure Requirement E2-2 – Actions and resources related to pollution</u>	<u>4</u>
<u>Metrics and targets</u>	<u>4</u>
<u>Disclosure Requirement E2-3 – Targets related to pollution</u>	<u>4</u>
<u>Disclosure Requirement E2-4 – Pollution of air, water and soil</u>	<u>4</u>
<u>Disclosure Requirement E2-5 – Substances of concern and substances of very high concern</u>	<u>5</u>

Objective

1. (1 amended) When reporting in accordance with the ESRS, the **sustainability statement** shall ~~cover the following items of include~~ information, in relation to [Draft] Amended ESRS E2 'Pollution', ~~when if 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.~~ all the reporting areas listed in paragraph 5 of ESRS 1 *General Requirements*. If not all the sub-topics prescribed by this Standard are to be reported following the materiality assessment, paragraph 30 of ESRS 1 *General Requirements* applies.
2. (9 amended) The objective of this Standard is to ~~specify set out~~ Disclosure Requirements ('DRs') ~~providing information in relation to the items of information reporting areas referred above that implement and complement the cross-cutting provisions of ESRS 1 General Requirements and ESRS 2 General Disclosures mentioned in paragraph 1 that are not covered in [Draft] Amended ESRS 2.~~
2. When only one of the sub-topics covered by this Standard is material, the undertaking shall report only on that sub-topic.
3. (new) In this Standard, each DR is introduced by a disclosure objective, ~~with the exception of for policies, actions and targets~~, for which the provisions in [Draft] Amended ESRS 2 GDR-P, GDR-A and GDR-T provide the necessary framing for the relevant DRs.
4. (1(c) amended) 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 takes account of EU regulatory frameworks, including:~~ (a) the EU Action Plan 'Towards a Zero Pollution for Air, Water and Soil'; (b) the Chemicals Strategy for Sustainability Towards a Toxic-Free Environment; (c) the Kyiv Protocol on Pollutant Release and Transfer Registers; ~~the E-PRTR (d) IEPR (Regulation (EC) No 166/2006/EC on the European Pollutant Release and Transfer Register) and the IEPR amendments in (Regulation (EU) 2024/1244 on the Industrial Emissions Portal/EU); (e) the IED (Directive 2010/75/EU on the Industrial Emissions Directive) and the IED 2.0 amendments in (Directive (EU) 2024/1785 on the Industrial and Livestock Rearing Emissions); (f) the REACH (Regulation (EC) No 1907/2006/EC on the Registration, Evaluation, Authorisation and Restriction of Chemicals) and SPM amendments on microplastics in (Commission (EU) Regulation 2023/2055 on Synthetic Polymer Microparticles/EU); and (g) the CLP (Regulation (EC) 1272/2008 on the Classification, Labelling and Packaging of Substances and Mixtures/EC).~~
5. (2 amended) ~~The~~ This Standard sets out the DRs related to **pollution** ~~and, in particular~~, with respect to the following sub-topics: pollution of air, pollution of water and pollution of **soil; microplastics; and substances of concern ('SoC')**, including **substances of very high concern ('SVHC')**.
6. The undertaking shall apply the provisions of [Draft] Amended ESRS 2, paragraphs 29–32, and GDR-P, GDR-A, GDR-T and GDR-M. In particular:
 - (–) 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
 - (–) the undertaking may present the description of its material impacts, risks and opportunities, in accordance with [Draft] Amended ESRS 2 IRO-2, alongside information about its policies, actions, targets and metrics through which it addresses them, to avoid duplication and support a coherent narrative.
- 9-6. (3, 4, 5 amended) **Pollution** of air, pollution of water, and pollution of **soil** refer to the undertaking's **emissions, respectively**, into air, water and soil, as well as to the prevention, control and reduction of such emissions. Emissions to water include ~~both emissions to freshwater, as well as marine and seawater (the ocean).~~
- 10-7. (6 amended) DRs on **substances of concern SoC**, including ~~substances of very high concern SVHC~~, ~~set disclosure requirements to aim at providing~~ **users** with an understanding of the related **actual**

impacts or **potential impacts**, also considering possible restrictions on their production, use, distribution and/or commercialisation.

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

Interaction with other ESRS

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

- (a) ~~[Draft] Amended~~ ESRS E1 *Climate Change* addresses **emissions** to air from the following seven **greenhouse gases (GHGs)**: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). These GHG emissions are not ~~to be included~~ addressed in ~~ESRS E2-4~~ *Pollution*.
- (b) ~~[Draft] Amended~~ ESRS E3 *Water* addresses the use of water resources, including through the volume of **water discharges**. However, **pollutants**, including **microplastics**, emitted to water ~~(freshwater and ocean)~~ are addressed in [Draft] Amended ESRS E2 *Pollution*.
- (c) ~~[Draft] Amended~~ ESRS E4 *Biodiversity and Ecosystems* addresses **pollution** as a direct **impact driver of biodiversity loss and ecosystem change**, addressing the **impacts, risks and opportunities** ~~from~~ of pollution on ~~ecosystems and biodiversity and ecosystems~~, while **pollutant emissions** are addressed in [Draft] Amended ESRS E2 *Pollution*.
- (d) ~~[Draft] Amended~~ ESRS E5 *Resource Use and Circular Economy* addresses **resources use** and the transition to a **circular economy** but does not address **emissions** of **pollutants** generated ~~in by waste or by~~ resource extraction, transformation and use ~~as well as from waste~~, which are covered by [Draft] Amended ESRS E2 *Pollution*.
- (e) (8 amended) ~~[Draft] Amended~~ ESRS S3 *Affected Communities* addresses the undertaking's **pollution-related impacts**, as they may affect people and communities, ~~and also the human right to a clean, healthy and sustainable environment is covered across~~ [Draft] Amended ESRS S1, ESRS S2, ESRS S3 and ESRS S4.

Disclosure Requirements

Impact, risk and opportunity management

Disclosure Requirement E2-1 – Policies related to pollution

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

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

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

Metrics and targets

Disclosure Requirement E2-3 – Targets related to pollution

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

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

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

APPLICATION REQUIREMENTS

AR 1 for para. 16 14 and 15 (Pollution of air, water and soil)	(AR 21 amended) The pollutants and primary microplastics shall be presented in appropriate relevant mass units, e.g. tonnes or kilogrammes.
AR 2 for para. 16(a) 14 (Pollution of air, water and soil)	(AR 24 amended) The pollutants to be considered for reporting under E2-4, paragraph 16(a) are those from listed in Annex II of Regulation (EC) No 166/2006 (E-PRTR), Regulation (EU) 2024/1244 (Industrial Emissions Portal Regulation) I EPR and subsequent amendments that are applicable to the undertaking, complemented by together with other pollutants it that the undertaking measures and/or monitors based on environmental permits. It can include additional pollutants that it considers, are a valuable input for assessing the material pollutant emissions. When determining whether the emission of a specific pollutant is material, the undertaking can consider the thresholds for releases in Annex II of Regulation (EU) 2024/1244.
AR 3 for para. 16(a) (Pollution of air, water and soil)	When determining whether the emission of a specific pollutant is material, the undertaking can consider the thresholds for releases in Annex II of Regulation (EU) 2024/1244.
AR 43 for para. 16(a) 14 (Pollution of air, water and soil)	(new) Transfers of water pollutants to external treatment plants qualify as pollution within the undertaking's downstream value chain. <u>When they are material, the undertaking is expected to report on transfers as entity-specific disclosures (see ESRS 1 General Requirements, paragraphs 11 and 12).</u>
AR 54 for para. 16 15 (b) (Pollution of air, water and soil)	(AR 20 amended) The information to be reported on s Secondary microplastics (i.e. those resulting can, for example, result from the breakdown of larger plastic items, or being from the undertaking's products in its downstream value chain (e.g. wear and tear of car tyres or synthetic textiles), or be

	<p>unintentionally produced throughout released through the product life cycle, including unintentionally through losses of plastic pellets).</p> <p>The information about secondary microplastics to be reported under 156(b)(ii) can be qualitative or quantitative (e.g. tonnes or kilogrammes), including through estimations.</p>
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Disclosure Requirement E2-5 – Substances of concern and substances of very high concern

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

~~19.17.~~ (34 ~~and 35~~ amended) **Manufacturers of substances** ~~and, formulators of substances or importers~~ of substances, ~~whether~~ on their own ~~and/or~~ in mixtures, shall disclose the total weight of **SoCs**, and separately, the total weight of **SVHC**, that are:

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

~~18.~~ (354 amended) **Users of substances**, ~~whether~~ on their own ~~and/or~~ in mixtures, shall disclose:

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

~~20.19.~~ (35 amended) **Manufacturers of articles, importers of articles and/or users of articles** ~~with that contain SVHC~~ shall disclose the ~~quantities~~ **names** of ~~these the~~ **substances** that are: ~~present in a concentration above 0,1% weight by weight (w/w), as per Article 33 of Regulation (EC) No 1907/2006 (REACH), in:~~

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

APPLICATION REQUIREMENTS

<p>AR 65 for para. paras. 17 and 18</p> <p>(Substances of concern SoC and substances of very high concern SVHC)</p>	<p>(new) The requirements in paragraph 1817 apply <u>only</u> to the undertakings that manufactures operating in the chemical sector, namely manufacturing chemical substances (e.g. NACE Rev.2.1 C20 and, if applicable, C21), formulating chemical mixtures (e.g. NACE Rev.2.1 C20.3, C20.4, C20.5) and/or operating in the retail/wholesale of chemical substances (e.g. NACE Rev.2.1 G46.85). These requirements do not apply to undertakings, whose main activity is the manufacture of non-chemical products.</p> <p>The requirements in paragraph 18 apply only to undertakings that are outside the scope of paragraph 17.</p>
<p>AR 76 for paras. 17 and 18, 19, 20</p>	<p>(AR 28 amended) The undertaking reporting on <u>under</u> paragraphs 18, 1917 and 20:</p> <p>(a)18 shall report present SoC and SVHC grouped by hazard class (as per CLP Regulation 1272/2008/EC). This implies that a single substance needs to be</p>

<p>(Substances of concern<u>SoC</u> and substances of very high concern<u>SVHC</u>)</p>	<p>counted under multiple<u>all applicable</u> hazard classes. However, in the total amounts of procured, manufactured, sold and released substances, double counting shall be avoided;<u>and</u> (b) can present the information on quantities of SVHC as a percentage of the total amount of SoC by hazard class, instead of the total weight.</p>
<p>AR 87 for paras. 17 and 18, 19, 20 (Substances of concern<u>SoC</u> and substances of very high concern<u>SVHC</u>)</p>	<p>(AR 29 amended) The substances shall be reported<u>presented</u> in mass units, e.g. tonnes or kilogrammes, or other mass units appropriate<u>relevant</u> for to the quantity and types of pollutants being released.</p>
<p>AR 98 for paras. 17, 18, and 19, 20 (Substances of concern<u>SoC</u> and substances of very high concern<u>SVHC</u>)</p>	<p>(AR 30 amended) The information provided under this DR may refer to information the undertaking is already required to report under other existing legislation (i.e. Directive 2010/75<u>2024/1785</u>/EU, Regulation (EC) No 166/2006, their subsequent amendments<u>2024/1244</u>/EU ‘IEPR’, etc.).</p>