

 DRAFT

ESRS E2

POLLUTION

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Objective

1. (1 amended) The **sustainability statement** shall include information in relation to ESRS E2 *Pollution* if this **topic** relates to material **impacts, risks** and **opportunities** to cover all the reporting areas listed in paragraph 5 of ESRS 1 *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 set out Disclosure Requirements (DRs) providing information in relation to the reporting areas referred above that implement and complement the cross-cutting provisions of ESRS 1 *General Requirements* and ESRS 2 *General Disclosures*.
3. (new) In this Standard, each DR is introduced by a disclosure objective except for **policies, actions** and **targets**, for which the provisions in ESRS 2 GDR-P, GDR-A and GDR-T provide the necessary framing for the relevant DRs.
4. (1(c) amended) This Standard takes account of EU regulatory frameworks, including: the EU Action Plan 'Towards a Zero Pollution for Air, Water and Soil'; the Chemicals Strategy for Sustainability Towards a Toxic-Free Environment; the Kyiv Protocol on Pollutant Release and Transfer Registers; the E-PRTR (Regulation (EC) No 166/2006 on the European Pollutant Release and Transfer Register) and the IEPR amendments (Regulation (EU) 2024/1244 on the Industrial Emissions Portal); the IED (Directive 2010/75/EU on the Industrial Emissions Directive) and the IED 2.0 amendments (Directive (EU) 2024/1785 on the Industrial and Livestock Rearing Emissions); the REACH (Regulation (EC) No 1907/2006 on the Registration, Evaluation, Authorisation and Restriction of Chemicals) and SPM amendments (Commission Regulation (EU) 2023/2055 on Synthetic Polymer Microparticles); and the CLP (Regulation (EC) No 1272/2008 on the Classification, Labelling and Packaging of Substances and Mixtures).
5. (2 amended) This Standard sets out DRs related to **pollution**, 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. (3, 4 and 5 amended) **Pollution** of air, pollution of water, and pollution of **soil** refer to the undertaking's **emissions** to air, water and soil, as well as to the prevention, control and reduction of such emissions. Emissions to water include emissions to **freshwater** and to seawater.
7. (6 amended) DRs on **SoC**, including **SVHC**, set disclosure requirements to provide **users** with an understanding of the related **actual impacts** or **potential impacts**, also considering possible restrictions on their production, use, distribution and commercialisation.
8. (new) Context-specific considerations are particularly important in relation to **pollution**. If material **impacts, risks** or **opportunities** are related to specific **geographies**, it is important to consider appropriate aggregation or disaggregation of the reported information, e.g. by **site**, area with **water stress** or other level in accordance with ESRS 1 *General Requirements*, Chapter 3.3.2 *Level of Aggregation, Disaggregation*.

Interaction with other ESRS

9. (7 amended) Social and environmental **topics** interact with each other. The main points of interaction between ESRS E2 *Pollution* and the other topical standards are the following.
 - (a) ESRS E1 *Climate Change* addresses **emissions** to air from the following seven **greenhouse gases (GHGs)**: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These GHG emissions are not addressed in ESRS E2 *Pollution*
 - (b) ESRS E3 *Water* addresses the use of water resources, including through the volume of **water discharge**. However, **pollutants**, including **microplastics**, emitted to water are addressed in ESRS E2 *Pollution*.
 - (c) ESRS E4 *Biodiversity and Ecosystems* addresses **pollution** as a direct **driver of biodiversity and ecosystem change**, addressing the **impacts** of pollution on **biodiversity** and ecosystems, while **pollutant emissions** are addressed in ESRS E2 *Pollution*.

- (d) ESRS E5 *Resource Use and Circular Economy* addresses **resource use** and the transition to a **circular economy** but does not address **emissions** of **pollutants** generated by **waste** or by resource extraction, transformation and use, which are covered by ESRS E2 *Pollution*.
- (e) (8 amended) ESRS S3 *Affected Communities* addresses the undertaking's **pollution**-related **impacts**, as they may affect people and communities.

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 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 resources allocated to the implementation of those actions in accordance with the provisions of 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 ESRS 2 GDR-T.

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

13. (27 amended) The objective of this DR is to enable **users** to understand the undertaking's **emissions** of **pollutants** to air, water and **soil**, and of its manufacturing, use, and release into the environment of **microplastics**.
14. (28(a) amended) The undertaking shall disclose the amounts of material **emissions** of **pollutants** to air, water and **soil** from its own operations, including due to **environmental accidents**, in the reporting period.
15. (28(b) amended) On **microplastics**, the undertaking shall disclose:
- (a) the amounts of primary microplastics manufactured or used in its **products**, and separately, those directly released into the environment; and
 - (b) information on secondary microplastics.

APPLICATION REQUIREMENTS

AR 1 for paras. 14 and 15 (Pollution of air, water and soil)	(AR 21 amended) The pollutants and primary microplastics shall be presented in relevant mass units, e.g. tonnes or kilogrammes.
AR 2 for para. 14 (Pollution of air, water and soil)	(AR 24 amended) The pollutants listed in Annex II of Regulation (EC) No 166/2006 (E-PRTR), Regulation (EU) 2024/1244 (IEPR) and subsequent amendments that apply to the undertaking, together with other pollutants that the undertaking measures or monitors, are a valuable input for assessing the material pollutant emissions . When determining whether the emission of a specific pollutant is material, the undertaking can consider the thresholds for releases in Annex II of Regulation (EU) 2024/1244.
AR 3 for para. 14	(new) Transfers of water pollutants to external treatment plants qualify as pollution within the undertaking's downstream value chain. When they are

(Pollution of air, water and soil)	material, the undertaking is expected to report on transfers as entity-specific disclosures (see ESRS 1 <i>General Requirements</i> , paragraphs 11 and 12).
AR 4 for para. 15(b) (Pollution of air, water and soil)	<p>(AR 20 amended) Secondary microplastics can, for example, result from the breakdown of larger plastic items from the undertaking's products in its downstream value chain (e.g. wear and tear of car tyres or synthetic textiles), or be unintentionally released through the product life cycle.</p> <p>The information about secondary microplastics to be reported under paragraph 15(b) can be qualitative.</p>

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

16. (33 amended) The objective of this DR is to enable **users** to understand the undertaking's material **impacts**, **risks** and **opportunities** linked to the manufacturing, trading or use of **SoC** and **SVHC**, including risks arising from changes in regulations.
17. (34 and 35 amended) **Manufacturers of substances, formulators of substances or importers** of substances, whether on their own or in mixtures, shall disclose the total weight of **SoCs**, and separately, the total weight of **SVHC** that are:
 - (a) procured as substances on their own or in mixtures;
 - (b) manufactured as substances on their own or in mixtures;
 - (c) **placed on the market** as substances on their own or in mixtures; and
 - (d) directly released into the environment (air, water, and **soil**), including unintentional releases from leaks or spills.
18. (35 amended) **Users of substances**, whether on their own or in mixtures, shall disclose:
 - (a) the total weight of **SVHC** that they use during production and during the delivery of services; and
 - (b) the total weight of **SVHC** that they directly release into the environment.
19. (35 amended) **Manufacturers of articles, importers of articles or users of articles** that contain **SVHC** shall disclose the names of the **substances** that are present in a concentration above 0.1% weight by weight (w/w), as per Article 33 of Regulation (EC) No 1907/2006 (REACH), in:
 - (a) procured components or articles; and
 - (b) components or articles **placed on the market**.

APPLICATION REQUIREMENTS

AR 5 for paras. 17 and 18 (SoC and SVHC)	<p>(new) The requirements in paragraph 17 apply only to undertakings operating in the chemical sector, namely manufacturing chemical substances (e.g. NACE Rev.2.1 C20 and, if applicable, C21), formulating chemical mixtures (e.g. NACE Rev.2.1 C20.3, C20.4, C20.5) or operating in the wholesale of chemical substances (e.g. NACE Rev.2.1 G46.85). These requirements do not apply to undertakings whose main activity is the manufacture of non-chemical products.</p> <p>The requirements in paragraph 18 apply only to undertakings that are outside the scope of paragraph 17.</p>
AR 6 for paras. 17 and 18 (SoC and SVHC)	(AR 28 amended) The undertaking reporting under paragraphs 17 and 18 shall present SVHC grouped by hazard class (as per CLP Regulation 1272/2008/EC). This implies that a single substance needs to be counted under all applicable hazard classes. However, in the total amounts of

	procured, manufactured, sold and released substances, double counting shall be avoided.
AR 7 for paras. 17 and 18 (SoC and SVHC)	(AR 29 amended) The substances shall be presented in tonnes or kilogrammes, or other mass unit relevant to the quantity and types of pollutants being released.
AR 8 for paras. 17, 18 and 19 (SoC and SVHC)	(AR 30 amended) The information provided under this DR may refer to information the undertaking is already required to report under other legislation (e.g. Directive 2010/75/EU, Regulation (EC) No 166/2006, their subsequent amendments, etc.).



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