



 COMPARATIVE TABLE OF TEXTS

ESRS E2

POLLUTION

 DECEMBER 2025

 EFRAG

Comparative Table: ESRS as enacted in 2023, Exposure Draft ESRS, and Draft Amended ESRS – ESRS E2 *Pollution*

Disclaimer: The ‘Comparative Table: ESRS as enacted in 2023, Exposure Draft ESRS, and Draft Amended ESRS’ accompanies but is not part of the draft amended ESRS issued by EFRAG on 3 December 2025. It is a non-binding document which complements and should be read in conjunction with the Basis for Conclusions and Log of Amendments, where descriptions and illustrations of the main changes to the Standards can be found. This document 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 illustrates the text of each of the following three versions of ESRS E2: ESRS E2 as enacted in 2023 (Column 1), Exposure Draft ESRS E2 (Column 2) and Draft Amended ESRS E2 (Column 3).
2. This document is purely illustrative and does not offer explanations for changes to ESRS E2. The Basis for Conclusions and the relevant Log of Amendments should be consulted for an explanation of draft amended ESRS E2.
3. By reading each row, the reader can understand how each paragraph of ESRS E2 has changed across the three versions of ESRS listed above. The starting point is Column 1, the text of the ESRS E2 as enacted in 2023.

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended ESRS E2
1. The objective of this Standard is to specify Disclosure Requirements which will enable users of sustainability statements to understand:	1. When reporting in accordance with the ESRS, the sustainability statement shall cover the following items of information, in relation to [Draft] Amended ESRS E2 ‘Pollution’, when this topic is related to material impacts, risks and opportunities . The disclosure on the material impacts, risks and opportunities is expected to cover policies, actions and targets (if in place), dependencies when relevant, metrics and the related financial effects .	1. The sustainability statement shall include information in relation to ESRS E2 <i>Pollution</i> if this topic relates to material impacts, risks and opportunities to cover all the reporting areas listed in paragraph 5 of ESRS 1 <i>General Requirements</i> . If not all the sub-topics prescribed by this Standard are to be reported following the materiality assessment, paragraph 30 of ESRS 1 <i>General Requirements</i> applies.
(a) how the undertaking affects pollution of air, water and soil , in terms of material positive and negative actual or potential impacts ;		
(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 ;		
(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”;	<p>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:</p> <p>(a) EU Action Plan ‘Towards a Zero Pollution for Air, Water and Soil’;</p> <p>(b) Chemicals Strategy for Sustainability Towards a Toxic-Free Environment;</p> <p>(c) Kyiv Protocol on Pollutant Release and Transfer Registers;</p> <p>(d) IEPR (Regulation 166/2006/EC and amendments in Regulation 2024/1244/EU);</p> <p>(e) IED (Directive 2010/75/EU and amendments in Directive 2024/1785);</p>	4. 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

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	<p>(f) REACH (Regulation 1907/2006/EC and amendments on microplastics in Commission Regulation 2023/2055/EU); and</p> <p>(g) CLP (Regulation 1272/2008/EC).</p>	(EC) No 1272/2008 on the Classification, Labelling and Packaging of Substances and Mixtures).
(d) the nature, type and extent of the undertaking's material risks and opportunities related to the undertaking's pollution-related impacts and dependencies , as well as the prevention, control, elimination or reduction of pollution, including where this results from the application of regulations, and how the undertaking manages this; and		
(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.		
	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.	2. 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 <i>General Requirements</i> and ESRS 2 <i>General Disclosures</i> .
	3. When only one of the sub-topics covered by this Standard is material, the undertaking shall report only on that sub-topic.	
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 .	4. The Standard sets out the DRs related to pollution and, in particular, with respect to the following sub-topics: pollution of air, pollution of water and pollution of soil; microplastics ; and substances of concern ('SoC') , including substances of very high concern ('SVHC') .	5. 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) .

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	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:	
	(a) if the undertaking has not adopted policies, actions and targets with reference to a topic related to material impacts, risks and opportunities , it shall disclose this fact; and	
	(b) the undertaking may present the description of its material impacts, risks and opportunities , in accordance with [Draft] Amended ESRS 2 IRO-2, alongside information about its policies, actions, targets and metrics through which it addresses them, to avoid duplication and support a coherent narrative.	
	6. In this Standard, each DR is introduced by a disclosure objective, with the exception of policies, actions and targets , for which the provisions in [Draft] Amended ESRS 2 GDR- P, GDR-A and GDR-T provide the necessary framing for the relevant DRs.	3. In this Standard, each DR is introduced by a disclosure objective except for policies, actions and targets , for which the provisions in ESRS 2 GDR-P, GDR-A and GDR-T provide the necessary framing for the relevant DRs.
3. “ Pollution of air” refers to the undertaking’s emissions into air (both indoor and outdoor), and prevention, control and reduction of such emissions.	7. Pollution of air, pollution of water, and pollution of soil refer to the undertaking’s emissions , respectively, into air, water and soil, as well as to the prevention, control and reduction of such emissions. Emissions to water include both freshwater , as well as marine water (the ocean).	6. 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.
4. “ Pollution of water” refers to the undertaking’s emissions to water, and prevention, control and reduction of such emissions.		
5. “ Pollution of soil ” refers to the undertaking’s emissions into soil and the prevention, control and reduction of such emissions.		
6. With regard to “ substances of concern ”, this standard covers the undertaking’s production, use and/or distribution and commercialisation of substances of	8. DRs on substances of concern , including substances of very high concern , aim at providing users with an understanding of the related actual or potential	7. DRs on SoC , including SVHC , set disclosure requirements to provide users with an understanding of the related actual impacts or potential impacts , also considering

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended ESRS E2
concern, including substances of very high concern . Disclosure Requirements on substances of concern aim at providing users with an understanding of actual or potential impacts related to such substances, also taking account of possible restrictions on their use and/or distribution and commercialisation.	impacts , also considering possible restrictions on their production, use, distribution and/or commercialisation.	possible restrictions on their production, use, distribution and commercialisation.
	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.	8.Context-specific considerations are particularly important in relation to pollution . If material impacts, risks or opportunities are related to specific geographies , it is important to consider appropriate aggregation or disaggregation of the reported information, e.g. by site , area with water stress or other level in accordance with ESRS 1 <i>General Requirements</i> , Chapter 3.3.2 <i>Level of Aggregation, Disaggregation</i> .
Interaction with other ESRS	Interaction with other ESRS	Interaction with other ESRS
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:	11. Social and environmental topics closely interact with each other. The main points of interaction between [Draft] Amended ESRS E2 <i>Pollution</i> and the different ESRS topical standards are the following:	9. Social and environmental topics interact with each other. The main points of interaction between ESRS E2 <i>Pollution</i> and the other topical standards are the following. .
(a) ESRS E1 <i>Climate change</i> which addresses the following seven greenhouse gases connected to air pollution: carbon dioxide (CO ₂), methane (CH ₄), nitrous oxide (N ₂ O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF ₆) and nitrogen trifluoride (NF ₃).	(a) [Draft] Amended ESRS E1 <i>Climate change</i> addresses emissions to air from the following seven greenhouse gases ('GHGs') : carbon dioxide ('CO ₂ '), methane ('CH ₄ '), nitrous oxide ('N ₂ O'), hydrofluorocarbons ('HFCs'), perfluorocarbons ('PFCs'), sulphur hexafluoride ('SF ₆ ') and nitrogen trifluoride ('NF ₃ '). These GHG emissions are not to be included in DR E2-4.	(a) ESRS E1 <i>Climate Change</i> addresses emissions to air from the following seven greenhouse gases (GHGs) : carbon dioxide (CO ₂), methane (CH ₄), nitrous oxide (N ₂ O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF ₆) and nitrogen trifluoride (NF ₃). These GHG emissions are not addressed in ESRS E2 <i>Pollution</i> .
(b) ESRS E3 Water and marine resources which addresses water consumption , in particular in areas at water risk , water recycling and storage. This also includes the	(b) [Draft] Amended ESRS E3 <i>Water</i> addresses the use of water resources, including through the volume of water	(b) ESRS E3 <i>Water</i> addresses the use of water resources, including through the volume of water discharge .

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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.	discharges. However, pollutants , including microplastics , emitted to water (freshwater and ocean) are addressed in [Draft] Amended ESRS E2.	However, pollutants , including microplastics , emitted to water are addressed in ESRS E2 <i>Pollution</i> .
(c) ESRS E4 Biodiversity and ecosystems which addresses ecosystems and species. Pollution as a direct impact driver of biodiversity loss is addressed by this Standard.	(c) [Draft] Amended ESRS E4 <i>Biodiversity and ecosystems</i> addresses pollution as a direct impact driver of biodiversity loss , addressing the impacts, risks and opportunities from pollution on ecosystems and biodiversity, while pollutant emissions are addressed in [Draft] Amended ESRS E2.	(c) ESRS E4 <i>Biodiversity and Ecosystems</i> 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 <i>Pollution</i> .
(d) ESRS E5 Resource use and circular economy which addresses, in particular, the transition away from extraction of non-renewable resources and the implementation of practices that prevent waste generation, including pollution generated by waste.	(d) [Draft] Amended ESRS E5 <i>Resource use and circular economy</i> addresses resources use and the transition to a circular economy but does not address emissions of pollutants generated in resource extraction, transformation and use as well as from waste , which are covered by [Draft] Amended ESRS E2.	(d) ESRS E5 <i>Resource Use and Circular Economy</i> 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 <i>Pollution</i> .
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 Affected communities .	(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.	(e) ESRS S3 <i>Affected Communities</i> addresses the undertaking's pollution-related impacts, as they may affect people and communities.
9. This Standard should be read in conjunction with ESRS 1 <i>General requirements</i> and ESRS 2 <i>General disclosures</i> .		
Disclosure Requirements – ESRS 2 General Disclosures		
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.		
Impact, risk and opportunity management	Impact, risk and opportunity management	Impact, risk and opportunity management

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Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities		
11. The undertaking shall describe the process to identify material impacts, risks and opportunities and shall provide information on:		
(a) whether the undertaking has screened its site locations and business activities in order to identify its actual and potential pollution -related impacts, risks and opportunities in its own operations and upstream and downstream value chain , and if so, the methodologies, assumptions and tools used in the screening;		
(b) whether and how the undertaking has conducted consultations, in particular with affected communities.		
Disclosure Requirements	Disclosure Requirements	Disclosure Requirements
Impact, risk and opportunity management	Impact, risk and opportunity management	Impact, risk and opportunity management
Disclosure Requirement E2-1 – Policies related to pollution	Disclosure Requirement E2-1 – Policies related to pollution	Disclosure Requirement E2-1 – Policies related to pollution
12. The undertaking shall describe its policies adopted to manage its material impacts, risks and opportunities related to pollution prevention and control.		
13. The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has policies that address the identification, assessment, management and/or remediation of material pollution-related impacts, risks and opportunities .		
14. The disclosure required by paragraph 12 shall contain the information on the policies the undertaking has in place to manage its material impacts, risks and opportunities related to pollution in accordance with ESRS 2 MDR-P <i>Policies adopted to manage material sustainability matters</i> .	12. The undertaking shall disclose its pollution-related policies in accordance with the provisions of [Draft] Amended ESRS 2 GDR-P.	10. The undertaking shall disclose its pollution -related policies in accordance with the provisions of ESRS 2 GDR-P.
15. The undertaking shall indicate, with regard to its own operations and its upstream and downstream value		

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chain , whether and how its policies address the following areas where material:		
(a) mitigating negative impacts related to pollution of air, water and soil including prevention and control;		
(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		
(c) avoiding incidents and emergency situations, and if and when they occur, controlling and limiting their impact on people and the environment.		
Disclosure Requirement E2-2 – Actions and resources related to pollution	Disclosure Requirement E2-2 – Actions and resources related to pollution	Disclosure Requirement E2-2 – Actions and resources related to pollution
16. The undertaking shall disclose its pollution-related actions and the resources allocated to their implementation.		
17. The objective of this Disclosure Requirement is to enable an understanding of the key actions taken and planned to achieve the pollution -related policy objectives and targets .		
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> .	13. 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.	11. 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.
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:		
(a) avoid pollution including any phase out of materials or compounds that have a negative impact (prevention of pollution at source);		
(b) reduce pollution, including: any phase-out of materials or compounds; meeting enforcement requirements such as Best Available Techniques (BAT) requirements; or		

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meeting the Do No Significant Harm criteria for pollution prevention and control according to the EU Taxonomy Regulation and its Delegated Acts (minimisation of pollution); and		
(c) restore, regenerate and transform ecosystems where pollution has occurred (control of the impacts both from regular activities and incidents).		
Metrics and Targets		
Disclosure Requirement E2-3 – Targets related to pollution	Disclosure Requirement E2-3 – Targets related to pollution	Disclosure Requirement E2-3 – Targets related to pollution
20. The undertaking shall disclose the pollution-related targets it has set.		
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 .		
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> .	14. The undertaking shall disclose its pollution-related targets in accordance with the provisions of [Draft] Amended ESRS 2 GDR-T.	12. The undertaking shall disclose its pollution -related targets in accordance with the provisions of ESRS 2 GDR-T.
23. The disclosure required by paragraph 20 shall indicate whether and how its targets relate to the prevention and control of:		
(a) air pollutants and respective specific loads ;		
(b) emissions to water and respective specific loads;		
(c) pollution to soil and respective specific loads; and		
(d) substances of concern and substances of very high concern .		
24. In addition to ESRS 2 MDR-T, the undertaking may specify whether ecological thresholds (e.g., the biosphere integrity , stratospheric ozone-depletion, atmospheric aerosol loading, soil depletion, ocean acidification) and entity-specific allocations were taken into consideration when setting targets. If so, the undertaking may specify:		

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(a) the ecological thresholds identified, and the methodology used to identify such thresholds;		
(b) whether or not the thresholds are entity-specific and if so, how they were determined; and		
(c) how responsibility for respecting identified ecological thresholds is allocated in the undertaking.		
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.		
Disclosure Requirement E2-4 – Pollution of air, water and soil	Disclosure Requirement E2-4 – Pollution of air, water and soil	Disclosure Requirement E2-4 – Pollution of air, water and soil
26. The undertaking shall disclose the pollutants that it emits through its own operations, as well as the microplastics it generates or uses.		
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.	15. The objective of this DR is to help users understand the pollutant emissions of the undertaking to air, water and soil , and of the manufacturing, use, and release into the environment of microplastics .	13. 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 .
28. The undertaking shall disclose the amounts of:	16. The undertaking shall disclose:	
(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) for its own operations, the amounts of any material pollutant emissions to air, water and soil from its regular operations and incidents in the reporting period; and	14. 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.
(b) microplastics generated or used by the undertaking.	(b) on microplastics : i. the quantities of primary microplastics manufactured or used in products, and separately, those directly released into the environment; and/or	15. On microplastics , the undertaking shall disclose: (a) the amounts of primary microplastics manufactured or used in its products , and

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended ESRS E2
		separately, those directly released into the environment; and (b) information on secondary microplastics.
	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.	
29. The amounts referred in paragraph 28 shall be consolidated amounts including the emissions from those facilities over which the undertaking has financial control and those over which it has operational control. The consolidation shall include only the emissions from facilities for which the applicable threshold value specified in Annex II of Regulation (EC) No 166/2006 is exceeded.		
30. The undertaking shall put its disclosure into context and describe:		
(a) the changes over time,		
(b) the measurement methodologies; and		
(c) the process(es) to collect data for pollution -related accounting and reporting, including the type of data needed and the information sources.		
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.		

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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	Disclosure Requirement E2-5 – Substances of concern and substances of very high concern
32. The undertaking shall disclose information on the production, use, distribution, commercialisation and import/export of substances of concern and substances of very high concern, on their own, in mixtures or in articles.		
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.	17. The objective of this DR is to help users understand the undertaking's material impacts on health and the environment, and connected risks and opportunities stemming from the manufacturing, trading or use of substances of concern (SoC) and substances of very high concern (SVHC) , including risks arising from changes in regulations.	16. 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.
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 SoCs , and separately, the total weight of SVHC , that are: (a) procured or manufactured as substances on their own or in mixtures; (b) sold as substances on their own or in mixtures; and (c) directly released into the environment (air, water, and soil), including any unintentional releases from leaks or spills.	17. 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.
	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	18. Users of substances , whether on their own or in mixtures, shall disclose:

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	total weight of SVHC that they directly release into the environment.	<p>(a) the total weight of SVHC that they use during production and during the delivery of services; and</p> <p>(b) the total weight of SVHC that they directly release into the environment.</p>
35. The undertaking shall present separately the information for substances of very high concern .	<p>20. Manufacturers, importers and users of articles with SVHC shall disclose the quantities of those substances that are:</p> <p>(a) part of procured components or articles for levels above the 0.1% threshold of Art. 33 of the REACH Regulation; and</p> <p>(b) part of sold components or articles for levels above the 0.1% threshold of Art. 33 of the REACH Regulation.</p>	<p>19. 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:</p> <p>(a) procured components or articles; and</p> <p>(b) components or articles placed on the market.</p>
Disclosure Requirement E2-6 – Anticipated financial effects from material pollution-related risks and opportunities		
36. The undertaking shall disclose the anticipated financial effects of material pollution-related risks and opportunities.		
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).		
38. The objective of this Disclosure Requirement is to provide an understanding of:		
(a) anticipated financial effects due to material risks arising from pollution -related impacts and dependencies		

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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.		
(b) anticipated financial effects due to material opportunities related to pollution prevention and control.		
39. The disclosure shall include:		
(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);		
(b) a description of the effects considered, the related impacts and the time horizons in which they are likely to materialise; and		
(c) the critical assumptions used to quantify the anticipated financial effects , as well as the sources and level of uncertainty of those assumptions.		
40. The information provided under paragraph 38(a) shall include:		
(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 ;		
(b) the operating and capital expenditures incurred in the reporting period in conjunction with major incidents and deposits ;		

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(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.		
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.		
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		
AR 1. When conducting a materiality assessment on environmental subtopics, the undertaking shall assess the materiality of pollution in its own operations and its upstream and downstream <i>value chain</i> , 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;		
(b) Phase 2: evaluate the pollution -related dependencies and impacts;		
(c) Phase 3: assess the material risks and opportunities ; and		
(d) Phase 4: prepare and report the results of the materiality assessment.		

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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 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 4. The sub-topics covered by the materiality assessment under ESRS E2 include:		
(a) pollution of air, water and soil (excluding GHG emissions and waste), microplastics, and substances of concern ;		
(b) dependencies on ecosystem services that help to mitigate pollution-related impacts.		
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:		
(a) the site locations of direct assets and operations and related upstream and downstream activities across the value chain;		
(b) the site locations where emissions of water, soil and air pollutants occur; and		
(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.		
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.		

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended 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:		
(a) identify transition risks and opportunities in its own operations and its upstream and downstream value chain by the categories of:		
i. policy and legal: e.g., introduction of regulation, exposure to sanctions and litigation (e.g., negligence towards ecosystems), enhanced reporting obligations;		
ii. technology: e.g., substitution of products or services by products or services with a lower impact, transition away from substances of concern ;		
iii. market: e.g., shifting supply, demand and financing, volatility or increased costs of some substances; and		
iv. reputation: e.g., changing societal, customer or community perceptions as a result of an organisation's role in pollution prevention and control;		
(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;		
(c) identify opportunities related to pollution prevention and control categorised by:		
i. resource efficiency: decrease quantities of substances used or improve efficiency of production process to minimise impacts;		
ii. markets: e.g., diversification of business activities;		
iii. financing: e.g., access to green funds, bonds or loans;		
iv. resilience: e.g., diversification of substances used and control of emissions through innovation or technology; and		
v. reputation: positive stakeholder relations as a result of a proactive stance on managing risks.		

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended 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 9. When providing information on the outcome of its materiality assessment, the undertaking shall consider:		
(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		
(b) a list of business activities associated with pollution material impacts, risks and opportunities.		
Disclosure Requirement E2-1 – Policies related to pollution	Disclosure Requirement E2-1 – Policies related to pollution	Disclosure Requirement E2-1 – Policies related to pollution
AR 10. The policies described under this Disclosure Requirement may be integrated in broader environmental or sustainability policies covering different subtopics.		
AR 11. The description of the policies shall include information on the pollutant(s) or substance(s) covered.		
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:		
(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);		
(b) how it intends to reduce its pollution footprint to contribute to these targets.		
Disclosure Requirement E2-2 – Actions and resources related to pollution	Disclosure Requirement E2-2 – Actions and resources related to pollution	Disclosure Requirement E2-2 – Actions and resources related to pollution
AR 13. Where actions extend to upstream or downstream value chain engagements, the undertaking shall provide		

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended ESRS E2
information on the types of actions reflecting these engagements.		
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 15. Where relevant to achieve its pollution -related policy objectives and targets , the undertaking may provide information on site -level action plans.		
Metrics and Targets		
Disclosure Requirement E2-3 – Targets related to pollution	Disclosure Requirement E2-3 – Targets related to pollution	Disclosure Requirement E2-3 – Targets related to 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 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.		

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended ESRS E2
AR 18. Where relevant to support the policies it has adopted, the undertaking may provide information on the targets set at site level.		
AR 19. The targets may cover the undertaking's own operations and/or the value chain.		
Disclosure Requirement E2-4 – Pollution of air, water and soil	Disclosure Requirement E2-4 – Pollution of air, water and soil	Disclosure Requirement E2-4 – Pollution of air, water and soil
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 5 for para. 16(b) (Pollution of air, water and soil) The information to be reported on secondary microplastics (i.e. those resulting from the breakdown of larger plastic items, or being unintentionally produced throughout the product life cycle, including unintentionally through losses of plastic pellets) under 16(b)(ii) can be qualitative or quantitative (e.g. tonnes or kilogrammes), including through estimations.	AR 4 for para. 15(b) (Pollution of air, water and soil) 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. The information about secondary microplastics to be reported under paragraph 15(b) can be qualitative.
AR 21. The volume of pollutants shall be presented in appropriate mass units, for example tonnes or kilogrammes.	AR 1 for para. 16 (Pollution of air, water and soil) The pollutants and primary microplastics shall be presented in appropriate mass units, e.g. tonnes or kilogrammes.	AR 1 for paras. 14 and 15 (Pollution of air, water and soil) The pollutants and primary microplastics shall be presented in relevant mass units, e.g. tonnes or kilogrammes.
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 23. When providing contextual information on the emissions, the undertaking may consider:		
(a) the local air quality indices (AQI) for the area where the undertaking's air pollution occurs;		
(b) the degree of urbanisation (DEGURBA)(59) for the area where air pollution occurs; and		

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended ESRS E2
(c) the undertaking's percentage of the total emissions of pollutants to water and <i>soil</i> occurring in areas at water risk, including areas of high-water stress.		
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 2 for para. 16(a) (Pollution of air, water and soil) The pollutants to be considered for reporting under E2-4, paragraph 16(a) are those from Annex II of Regulation (EU) 2024/1244 (Industrial Emissions Portal Regulation) that are applicable to the undertaking, complemented by pollutants it measures and monitors based on environmental permits. It can include additional pollutants that it considers material.	AR 2 for para. 14 (Pollution of air, water and soil) 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. 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 3 for para. 14 (Pollution of air, water and soil) Transfers of water pollutants to external treatment plants qualify as pollution within the undertaking's downstream value chain. When they are material, the undertaking is expected to report on transfers as entity-specific disclosures (see ESRS 1 General Requirements, paragraphs 11 and 12).
	AR 4 for para. 16(a) (Pollution of air, water and soil) Transfers of water pollutants to external treatment plants qualify as pollution in downstream value chain .	
AR 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:		
(a) a list of installations operated by the undertaking that fall under the IED and EU-BAT Conclusions ;		

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended ESRS E2
(b) a list of any non-compliance incidents or enforcement actions necessary to ensure compliance in case of breaches of permit conditions;		
(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;		
(d) the actual performance of the undertaking against "environmental performance levels associated with the best available techniques " (BAT-AEPLs) provided that they are applicable to the sector and installation ; and		
(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 .		
AR 26. When providing information on pollutants , the undertaking shall consider approaches for quantification in the following order of priority:		
(a) direct measurement of emissions, effluents or other pollution through the use of recognised continuous monitoring systems (e.g., AMS Automated Measuring Systems);		
(b) periodic measurements;		
(c) calculation based on site -specific data;		
(d) calculation based on published pollution factors; and		
(e) estimation.		
AR 27. Regarding the disclosure of methodologies required by paragraph 30, the undertaking shall consider:		
(a) whether its monitoring is carried out in accordance with EU BREF Standards or another relevant reference benchmark; and		

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended ESRS E2
(b) whether and how the calibration tests of the AMS were undertaken and the verification of periodic measurement by independent labs were ensured.		
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	Disclosure Requirement E2-5 – Substances of concern and substances of very high concern
	<p>AR 6 for para. 18 (Substances of concern and substances of very high concern) The requirements in paragraph 18 apply to the undertaking that manufactures chemical substances, formulates chemical mixtures and/or operates in the retail of chemical substances.</p>	<p>AR 5 for paras. 17 and 18 (SoC and SVHC).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 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).	<p>AR 7 for paras. 18, 19, 20 (Substances of concern and substances of very high concern) The undertaking reporting on paragraphs 18, 19 and 20:</p> <p>(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</p> <p>(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 6 for paras. 17 and 18 (SoC and SVHC) 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.</p>
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.	<p>AR 8 for paras. 18, 19, 20 (Substances of concern and substances of very high concern) The substances shall be reported in mass units, e.g. tonnes or kilogrammes, or other mass units appropriate for the quantity and types of pollutants being released.</p>	<p>AR 7 for paras. 17 and 18 (SoC and SVHC) The substances shall be presented in tonnes or kilogrammes, or other mass unit relevant to the quantity and types of pollutants being released.</p>

ESRS E2 as enacted in 2023	Exposure Draft ESRS E2	Draft Amended ESRS E2
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 9 for paras. 18, 19, 20 (Substances of concern and substances of very high concern) The information provided under this DR may refer to information the undertaking is already required to report under other existing legislation (i.e. Directive 2024/1785/EU, Regulation 2024/1244/EU ‘IEPR’, etc.).	AR 8 for paras. 17, 18 and 19 (SoC and SVHC) 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.).
<i>Disclosure Requirement E2-6 – Anticipated financial effects from material pollution-related risks and opportunities</i>		
AR 31. The operating and capital expenditures related to incidents and deposits may include for instance:		
(a) cost for eliminating and remediating the respective pollution of air, water and soil including environmental protection;		
(b) damage compensation costs including payment of fines and penalties imposed by regulators or government authorities.		
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 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 34. The quantification of the anticipated financial effects in monetary terms under paragraph 38(a) may be a single amount or a range.		



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