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**ESRS E2 – *Pollution***  
**November 2025 – V1**  
***UNAPPROVED DRAFT***

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## Objective

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1. 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. Paragraph 30 of ESRS 1 applies only if a particular sub-topic prescribed by this Standard is material.
2. The objective of this Standard is to specify Disclosure Requirements (DRs) in relation to the reporting areas mentioned in paragraph 1 that are not covered in ESRS 2 *General Disclosures*. This Standard shall be applied in conjunction with ESRS 1 *General requirements* and ESRS 2 *General Disclosures*.
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.
4. This Standard sets out the DRs related to **pollution** and 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. (3, 4, 5 amended) **Pollution** of air, pollution of water, and pollution of **soil** refer to the undertaking's **emissions** to air, water and soil, and to the prevention, control and reduction of such emissions. Emissions to water include emissions to **freshwater** and to seawater.
6. DRs on **substances of concern**, including **substances of very high concern** provide **users** with an understanding of the related **actual** or **potential impacts**, also considering possible restrictions on their production, use, distribution and commercialisation.
7. The ESRS E2 *Pollution* relates to EU regulatory and frameworks, including: EU Action Plan 'Towards a Zero Pollution for Air, Water and Soil' ; Chemicals Strategy for Sustainability Towards a Toxic-Free Environment; Kyiv Protocol on Pollutant Release and Transfer Registers; Regulation (EC) No 166/2006 of the European Parliament and of the Council (European Pollutant Release and Transfer Register 'E-PRTR') and amendments in Regulation (EU) 2024/1244 of the European Parliament and of the Council (Industrial Emissions Portal and repealing Regulation 'IEPR'); Directive 2010/75/EU of the European Parliament and of the Council (Industrial Emissions Directive 'IED') and amendments in Directive (EU) 2024/1785 of the European Parliament and of the Council (Industrial and Livestock Rearing Emissions 'IED 2.0'); Regulation (EC) No 1907/2006 of the European Parliament and of the Council (Registration, Evaluation, Authorisation and Restriction of Chemicals 'REACH') and amendments on **microplastics** in Commission Regulation (EU) 2023/2055 (Synthetic Polymer Microparticles 'SPM'); and Regulation (EC) No 1272/2008 of the European Parliament and of the Council (Classification, Labelling and Packaging of Substances and Mixtures 'CLP').
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 at high **water stress** or other level in accordance with ESRS 1 *General Requirements*, Chapter 3.3.2 Level of Aggregation, Disaggregation.

## Interaction with other ESRS

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9. (7 amended) Social and environmental **topics** closely interact with each other. The main points of interaction between ESRS E2 *Pollution* and the 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<sub>2</sub>)**, methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). 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, risks** and **opportunities** of pollution on biodiversity and ecosystems, while **pollutant emissions** are addressed in ESRS E2 *Pollution*.
- (d) 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 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. The human right to a clean, healthy and sustainable environment is covered across ESRS S1 *Own Workforce*, ESRS S2 *Workers in the Value Chain*, ESRS S3 *Affected Communities* and ESRS S4 *Consumers and End-users*.

## 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 *General Disclosures* 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 these actions in accordance with the provisions of ESRS 2 *General Disclosures* 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 *General Disclosures* 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 amended) The undertaking shall disclose the amounts of material **emissions** of **pollutants** to air, water and **soil** from its own operations, including **environmental accidents**, in the reporting period.
- 15. On **microplastics**, the undertaking shall disclose:
  - (a) the amounts of primary microplastics manufactured, used in **products**, directly released into the environment; and
  - (b) information on secondary microplastics.

## APPLICATION REQUIREMENTS

<b>AR 1 for para. 14, 15</b>	The <b>pollutants</b> and primary <b>microplastics</b> shall be presented in relevant mass units, e.g. tonnes or kilogrammes.
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<b>(Pollution of air, water and soil)</b>	
<b>AR 2 for para. 14</b> <b>(Pollution of air, water and soil)</b>	The <b>pollutants</b> 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 <b>emission</b> of a specific pollutant is material, the undertaking can consider the thresholds for releases in Annex II of Regulation (EU) 2024/1244.
<b>AR 3 for para. 14</b> <b>(Pollution of air, water and soil)</b>	Transfers of water <b>pollutants</b> to external treatment plants qualify as <b>pollution</b> in its downstream <b>value chain</b> . When they are material, the undertaking is expected to report on transfers as entity specific disclosures (see ESRS 1 <i>General Requirements</i> paragraphs 11 and 12).
<b>AR 4 for para. 15 (b)</b> <b>(Pollution of air, water and soil)</b>	Secondary <b>microplastics</b> can, for example, result from the breakdown of larger plastic items from the <b>products</b> of the undertaking in its downstream <b>value chain</b> (e.g., wear and tear of car tires or synthetic textiles), or be unintentionally released through the product life cycle. The information about secondary microplastics to be reported under 15 (b) can be qualitative.

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

16. (33 amended) The objective of this DR is to help **users** understand the undertaking’s material **impacts, risks** and **opportunities** 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.
17. (34 amended) **Manufacturers, formulators** or **importers of substances** whether on their own and 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. (34 amended) **Users of substances** on their own and 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, importers** or **users of articles that contain SVHC** shall disclose the name of the **substances** that are present in a concentration above 0,1% weight by weight (w/w), as per Art. 33 of the REACH Regulation, in:
- (a) procured components or articles; and
  - (b) components or articles **placed on the market**.

### **APPLICATION REQUIREMENTS**

<b>AR 5 for paras. 17, 18</b>	The requirements in paragraph 17 apply only to an undertaking operating in the chemical sector, namely manufacturing chemical <b>substances</b> (e.g., NACE
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<b>(Substances of concern and substances of very high concern)</b>	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 <b>products</b> .  The requirements in paragraph 18 apply only to the undertaking that is outside the scope of paragraph 17.
<b>AR 6 for paras. 17, 18</b> <b>(Substances of concern and substances of very high concern)</b>	The undertaking reporting on paragraphs 17 and 18 shall report <b>SVHC</b> grouped by hazard class (as per CLP Regulation 1272/2008/EC). This implies that a single <b>substance</b> 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.
<b>AR 7 for paras. 17, 18</b> <b>(Substances of concern and substances of very high concern)</b>	The <b>substances</b> shall be reported in tonnes or kilogrammes, or other mass units relevant for the quantity and types of <b>pollutants</b> being released.
<b>AR 8 for paras. 17, 18, 19</b> <b>(Substances of concern and substances of very high concern)</b>	The information provided under this DR may refer to information the undertaking is already required to report under other legislation (e.g., Directive 2024/1785/EU, Regulation 2024/1244/EU 'IEPR', etc.).