

Vergleichsversion ESRS E2 (Pollution)

Hinweis

Die durch die [Richtlinie \(EU\) 2022/2464](#) (Corporate Sustainability Reporting Directive, CSRD) geänderte [Richtlinie 2013/34/EU](#) (Bilanzrichtlinie, BilanzRI) verpflichtet bestimmte EU-Unternehmen und EU-Tochterunternehmen oder EU-Niederlassungen von Drittstaatenunternehmen, die EU-Standards zur Nachhaltigkeitsberichterstattung (European Sustainability Reporting Standards, ESRS) anzuwenden. Die ESRS werden als delegierte Rechtsakte durch die Europäische Kommission erlassen (Artikel 29b, 29c und 40b BilanzRI). Mit der fachlichen Ausarbeitung der ESRS ist die European Financial Reporting Advisory Group (EFRAG) beauftragt worden, welche im November 2022 den ersten Satz der [ESRS-Entwürfe](#) (Set 1) als fachliche Stellungnahme gem. Artikel 49 Abs. 3b BilanzRI an die Europäische Kommission übermittelt hat. Die Europäische Kommission hat am 9. Juni 2023 eine einmonatige [Konsultation](#) zum Set 1 begonnen. Die Konsultation umfasst einen Entwurf für einen delegierten Rechtsakt, welcher aus einer Delegierten Verordnung mit zwei Anhängen besteht. Anhang I enthält 12 ESRS-Entwürfe, die sich von den von EFRAG ausgearbeiteten ESRS-Entwürfen unterscheiden.

Die Geschäftsstelle des DRSC stellt in mehreren Paketen Vergleichsdokumente zwischen den ESRS-Entwürfen der EFRAG und den ESRS-Konsultationsentwürfen der Europäischen Kommission zur Verfügung. Dieses Vergleichsdokument wurde von der Geschäftsstelle des DRSC erstellt. Es dient der Unterstützung bei der Erfassung und Beurteilung der von der Europäischen Kommission vorgenommenen Änderungen. Es erhebt keinen Anspruch auf Vollständigkeit oder Richtigkeit, insbesondere wurde auf den Vergleich von Grafiken und Tabellen verzichtet. Im Zuge der Erstellung der Vergleichsversion wurden formale Aspekte überarbeitet, um die Aussagekraft der angezeigten Änderungen zu erhöhen. Dieses Dokument ersetzt keine eigene umfassende Durchsicht des Lesers.

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Objective

1. The objective of this Standard is to specify Disclosure Requirements which will enable users of the sustainability ~~statements~~statement to understand:
 - 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 ~~material~~ negative impacts, and to address risks and opportunities;
 - c) the plans and capacity of the undertaking to adapt its strategy and business model(~~s~~) in line with the transition to a sustainable economy ~~concurring~~and with the ~~needs for prevention~~need to prevent, control and ~~elimination of~~eliminate pollution. This is to create a ~~toxic free~~toxic-free environment with zero pollution also in support of the EU Action Plan “Towards a Zero Pollution for Air, Water and Soil”;
 - 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 time horizons of material risks and opportunities arising from the undertaking’s pollution-related impacts and dependencies.
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.
3. ~~The sustainability matter “pollution of air” covers information related~~ “Pollution of air” refers to the undertaking’s emissions into air (both indoor and outdoor), and prevention, control and reduction of such emissions ~~and thus pollution~~.
4. ~~The sustainability matter “pollution of water” covers information related~~ “Pollution of water” refers to the undertaking’s emissions to water, and prevention, control and reduction of such emissions ~~and thereby pollution~~.
5. ~~The sustainability matter “pollution of soil” covers information related~~ “Pollution of soil” refers to the undertaking’s emissions into soil and the prevention, control and reduction of such emissions ~~and thereby pollution~~.
6. ~~The sustainability matter~~ With regard to “substances of concern” ~~cover information related to~~, this standard covers the undertaking’s production, use and/or distribution and commercialisation of substances of concern, including substances of very high concern. ~~Such~~ Disclosure Requirements on substances of concern aim at providing users with an understanding of actual or potential impacts ~~from their use and/or distribution and commercialisation in a context related to such substances, also taking account~~ of possible restrictions ~~toward~~on their use and/or distribution and commercialisation.

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:
- a) -ESRS E1 Climate change which addresses the following seven greenhouse gases connected to air pollution: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PCFs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).
 - 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 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.
 - c) -ESRS E4 Biodiversity and ecosystems which addresses ecosystems and species. Pollution as a direct impact driver ~~on~~of biodiversity loss is addressed by this Standard.
 - 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.
- ~~8.~~ ~~This Standard covers an environmental topic, however the~~The undertaking's pollution-related impacts ~~on the environment~~ may ~~also~~ 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.
- ~~8.9.~~ This Standard should be read in conjunction with ESRS 1 General requirements and ESRS 2 General disclosures.



Disclosure Requirements

ESRS 2 General disclosures

9.10. 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

Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

~~40.11.~~ The undertaking shall describe the process to identify material impacts, risks and opportunities and shall provide information on:

- a) the methodologies, assumptions and tools used to screen its site locations and business activities in order to identify its actual and potential pollution-related ~~physical and transition~~ impacts, risks and opportunities in its own operations and value chain;
- b) the interconnection between risks and opportunities arising from impacts and dependencies; and
- c) the process for conducting consultations ~~and~~, in particular with affected communities.

Impact, risk and opportunity management

Disclosure Requirement E2-1 – Policies related to pollution

~~41.12.~~ The undertaking shall ~~disclosed~~describe its policies ~~implemented to manage~~that address the management of its material impacts, risks and opportunities related to pollution prevention and control.

~~42.13.~~ 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.

~~43.14.~~ The ~~summarised description of the policies disclosure required by paragraph 12~~ shall contain the information ~~required on the policies the undertaking has in place to manage its material impacts, risks and opportunities related to pollution in accordance with~~ ESRS 2 ~~DCMDR~~-P Policies adopted to manage material sustainability matters.

~~44.15.~~ The undertaking shall indicate, ~~in the summary with regard to its own operations and its value chain~~, whether and how its policies address the following, areas where material, ~~on its own operations and throughout the upstream and downstream value chain~~:

- a) mitigating negative impacts related to pollution of air, water and soil including prevention and control;
- b) ~~minimising and~~ 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 ~~and/or civil society~~.

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

~~15.16.~~ The undertaking shall disclose its pollution-related actions and the resources allocated to their implementation.

~~16.17.~~ 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.

~~17.18.~~ The description of the pollution-related action plans and resources shall ~~follow~~contain the ~~principles defined~~information prescribed in ESRS 2 ~~DCMDR~~-A Actions and resources in relation to material sustainability matters.

~~18.19.~~ In addition to ESRS 2 ~~DCMDR~~-A, the undertaking ~~shall~~may specify to which layer in the ~~following~~ mitigation hierarchy ~~below~~, an action and resources can be allocated ~~to~~:

- a) avoid pollution including any phase out of materials or compounds that have a ~~material~~-negative impact (prevention of pollution at source);
- b) reduce pollution, including: any phase-out of materials or compounds ~~and by~~; meeting enforcement requirements such as Best Available Techniques (BAT) requirements; or ~~meeting the address of~~ 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

~~19-20.~~ The undertaking shall disclose the pollution-related targets it has ~~adopted~~set.

~~20-21.~~ The objective of this Disclosure Requirement is to enable an understanding of the targets the undertaking has ~~adopted~~set to support its pollution-related policies and to address its material pollution-related impacts, risks and opportunities.

~~21-22.~~ The description of targets shall contain the information requirements defined in ESRS 2 ~~DCMDR~~-T Tracking effectiveness of policies and actions through targets.

~~22-23.~~ The disclosure required by paragraph ~~1920~~ 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.

~~23-24.~~ In addition to ESRS 2 ~~DCMDR~~-T, the undertaking ~~shall~~may specify whether ~~(local)~~ 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 ~~shall~~may specify:

- 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.

~~24-25.~~ The undertaking shall specify as part of the contextual information, whether the targets that it has ~~adopted~~set and presented are mandatory (based on legislation) or voluntary ~~and if and how such legal requirements were taken into account when considering ecological thresholds.~~

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

~~25-26.~~ The undertaking shall disclose the pollutants that ~~are generated or used during production processes or that are procured, and that leave its facilities as emissions, as products, or as part of products or services it emits through its own operations, as well as the microplastics it generates or uses.~~

~~26-27.~~ The objective of this Disclosure Requirement is to provide an understanding of the emissions that the undertaking generates ~~in the to~~ air, water and soil in its own operations, ~~and of its generation and use of microplastics.~~

~~28.~~ The undertaking shall ~~providedisclose~~ the ~~following separate disclosures on its own operations for consolidated amount of:~~

~~27-a)~~ each pollutant listed in Annex II of the ~~reporting period~~; E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil;

~~a)~~ emissions of air pollutants generated by the undertaking;

~~b)~~ emissions to water generated by the undertaking;

~~c)~~ emissions of inorganic pollutants generated by the undertaking;

~~d)~~ emissions of ozone-depleting substances generated by the undertaking;

~~e)b)~~ microplastics generated or used by the undertaking.

~~29.~~ The consolidated emissions amount shall include in the basis for calculation both the assets or sites on which the undertaking has financial control and those on which the undertaking has operational control. The consolidation shall include only the asset emissions which reach the thresholds for release indicated in Annex II of the ~~EP~~TR Regulation.

~~28-30.~~ 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.

~~29-31.~~ 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.

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

~~30.~~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.

~~31.~~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 ~~towards~~to those substances and risks arising from changes in regulations.

~~32.~~34. The disclosure required by paragraph ~~30~~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.

~~33.~~35. The undertaking shall present separately the information ~~related to~~for substances of very high concern.

Disclosure Requirement E2-6 – ~~Potential~~Anticipated financial effects from material pollution-related impacts, risks and opportunities

~~34-36.~~ The undertaking shall disclose ~~its potential~~the anticipated financial effects of material pollution-related risks and opportunities ~~arising from pollution-related impacts.~~

~~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).

~~35-38.~~ The objective of this Disclosure Requirement is to provide an understanding of:

- a) ~~potential~~anticipated financial effects due to material risks arising from pollution-related impacts and dependencies and how these risks have (or could reasonably be expected to have) a material influence ~~(or are likely to have a material influence)~~ on the undertaking's financial position financial performance and cash flows, ~~performance, position, development, cost of capital or access to finance~~ over the short-, medium- and long-term ~~time horizons; and.~~
- b) ~~potential~~anticipated financial effects due to material ~~pollution-related~~ opportunities and how the undertaking may financially benefit from material pollution-related opportunities related to pollution prevention and control.

~~36-39.~~ The disclosure shall include:

- a) a quantification of the ~~potential~~anticipated financial effects in monetary terms before considering pollution-related actions, or where impracticable 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 C 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 into quantify the ~~estimate~~anticipated financial effects, as well as the sources and level of uncertainty ~~attached to~~of those assumptions.

~~37.~~ In the context of this Disclosure Requirement, potential financial effects include financial effects that do not meet the recognition criteria for inclusion in the financial statement line items and notes to the financial statements.

~~38-40.~~ The information provided under paragraph ~~36~~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 ~~separately;~~
- b) the operating and capital expenditures ~~occurred~~incurred in the reporting period in conjunction with major incidents and deposits;
- 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.

~~39-41.~~ The ~~information provided under paragraph 36(e)~~undertaking shall ~~included~~disclose any relevant contextual information including a description of material incidents and deposits whereby pollution had negative ~~effects~~impacts on the environment and/or had or is expected to have negative effects on the undertaking's financial cash flows, financial position ~~or~~and financial performance with short-, medium- and long-term time horizons.



Appendix ~~BA~~^A: Application Requirements

This Appendix is an integral part of the proposed ESRS E2. It supports the application of the disclosure requirements set ~~for~~^{out} in ~~paragraphs 1–39~~^{this standard} and has the same authority as the other parts of the Standard.

ESRS 2 General disclosures

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 value chain, and may consider the four phases below, also known as the LEAP approach, ~~proposed by the Taskforce on Nature-Related Financial Disclosures:~~
- Phase 1: locate where in ~~theirs~~ own operations and ~~along theirs~~ value chain the interface with nature takes place;
 - Phase 2: evaluate the pollution-related dependencies and impacts;
 - Phase 3: assess the material risks and opportunities; and
 - Phase 4: prepare and report the results of the materiality assessment.
- AR 2. The materiality assessment for ESRS E2 corresponds to the first three phases of this LEAP approach, ~~the~~ The fourth phase addresses the outcome of the process. ~~Further guidance and materials about this approach can be found in TNFD Nature-Related Risk & Opportunity Management and Disclosure Framework.~~
- 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 Disclosure Requirements in ESRS covered by the undertaking's sustainability ~~statements~~statement.
- AR 4. The sub-topics covered by the materiality assessment under ESRS E2 ~~shall~~ include:
- ~~the contribution to direct impact drivers on~~ pollution, ~~including non-GHG of~~ air pollutants, soil pollutants, water pollutants ~~(and soil (excluding GHG emissions and waste is covered in ESRS E5);), microplastics, and substances of concern;~~
 - dependencies on ecosystem services that help to mitigate pollution-related ~~to specific substances described in this Standard. impacts.~~
- AR 5. ~~Under paragraph AR 1(a),~~ In Phase 1, the undertaking shall first consider location including:
- the site locations of direct assets and operations and related upstream and downstream activities across the value chain;
 - the site locations where emissions of water, soil and air pollutants occur; and
 - the sectors or business units related to those emissions or ~~with~~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. ~~Under paragraph AR 1(b),~~ In Phase 2, the undertaking shall then consider evaluating impacts and dependencies for each material site or sector/business unit including by assessing the severity and likelihood of impacts on the environment and human health.
- AR 7. ~~Based on the results of~~ In Phase 1 and 2, the undertaking shall ~~finally~~ consider assessing material risks and opportunities by:
- identifying transition risks and opportunities in its own operations and its upstream and downstream value chain by the categories of:
 - policy and legal: e.g., introduction of regulation, exposure to sanctions and litigation (e.g., negligence towards ecosystems), enhanced reporting obligations;
 - technology: e.g., substitution of products or services by products or services with a lower impact, transition ~~to other not harmful~~away from substances of concern;
 - market: e.g., shifting supply, demand and financing, volatility or increased costs of some substances; and
 - reputation: e.g., changing societal, customer or community perceptions as a result of an organisation's role in pollution prevention and control;
 - identifying 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;
 - identifying 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.
- AR 8. In order to assess materiality, the undertaking may consider the Commission Recommendation (EU) 2021/2279 of 15th December 2021 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 operations and its value chain; and
 - b) a list of business activities associated with pollution material impacts, risks and opportunities.

Impact, risk and opportunity management

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

- AR 13. Where actions extend to upstream or downstream value chain engagements, the undertaking shall provide information on the types of actions reflecting these engagements.
- AR 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 thesite-level action plans ~~that have been implemented at the level of the site location.~~

Metrics and targets

Disclosure Requirement E2-3 – Targets related to pollution

- AR 16. ~~When determining (local) if the undertaking refers to~~ ecological thresholds ~~to set~~when setting targets, ~~the undertaking it~~ may refer to the guidance provided by ~~TNFD on the use of the methods by~~ the Science-Based Targets Initiative for Nature (SBTN), ~~the relevant work outlined~~ in ~~the Sustainable Development Performance Indicator (SDPI) online platform, its interim guidance (Initial Guidance for Business, September 2020),~~ or any other guidance with a scientifically acknowledged methodology that allows setting of ~~science-based~~sciencebased targets by identifying ecological thresholds and, if applicable, entity-specific allocations. Ecological thresholds can be local, national and/or global.
- AR 17. When providing contextual information on targets, the undertaking may specify whether the target addresses shortcomings related to the Do No Significant Harm (DNSH) criteria for Pollution Prevention and Control while assessing the Substantial Contribution to one of the other environmental objectives of the Taxonomy Regulation (Regulation EU 2020/852).
- AR 18. Where relevant to support the policies it has adopted, the undertaking may provide information on the ~~policies that have been implemented at the level of the site location~~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

List of pollutants to be considered

- ~~AR 20. When providing information under paragraph 27, the undertaking shall follow the below definitions, with those in Appendix A:~~
- ~~AR 21. Air pollutants means direct emissions of:~~
- ~~a) sulphur dioxides (SO₂)~~
 - ~~b) nitrogen oxides (NO_x)~~
 - ~~c) non-methane volatile organic compounds (NMVOC), and~~
 - ~~d) fine particulate matter (PM_{2,5}) as defined in Article 3, points (5) to (8), of Directive (EU) 2016/2284 of the European Parliament and of the Council;~~
 - ~~e) ammonia (NH₃) as referred to in that Directive; and~~
 - ~~f) heavy metals (HM) as referred to in Annex I to that Directive.~~
- ~~AR 22. Emissions to water means direct emissions of:~~
- ~~a) priority substances as defined as defined by Annex I to Directive 2013/39/EU, that replaces Annex X of the Directive 2000/60/EC of the European Parliament and of the Council; and~~
 - ~~b) nitrates, phosphates and pesticides (plant protection products and biocides).~~
- ~~AR 23. Inorganic pollutants are defined as emissions within or lower than the emission levels associated with the best available techniques (BAT-AEL) as defined in Article 3, point (13) of Directive 2010/75/EU of the European Parliament and of the Council, for the Large Volume Inorganic Chemicals–Solids and Others industry.~~
- ~~AR 24. Ozone-depleting substances means substances listed in the Montreal Protocol on Substances that Deplete the Ozone Layer.~~
- AR 25. The information to be provided on microplastics under paragraph ~~27~~**(e28(b))** shall include microplastics that have been generated or used during production processes or that are procured, and that leave ~~at the~~**the** ~~undertaking's~~**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 ~~tyres~~**tyrestires** 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 26. The volume of pollutants shall be presented in ~~appropriate mass units, for example~~**appropriate mass units, for example** tonnes or kilogrammes.

Contextual information

- AR 27. The information required under this Disclosure Requirement ~~is shall be~~ provided at ~~group~~the level ~~of the reporting undertaking~~. However, the undertaking may ~~elect to~~ 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 28. 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) for the area where air pollution occurs; and
 - c) the undertaking's percentage of the total emissions of pollutants to water and soil occurring in areas at water risk, including areas of high-water stress ~~(as defined in ESRS E3 Appendix A Defined terms);~~
 - d)
- AR 29. 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, ~~EPRTRE- PRTR~~, etc.).
- AR 30. Where the undertaking's activities are subject to the Industrial Emission Directive (IED) and relevant Best Available Techniques Reference Documents (BREFs), irrespective ~~or 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;
 - 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) IED that are associated with the implementation of BAT-AELs.

Methodologies

- AR 31. 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 32. Regarding the disclosure of methodologies required by paragraph 28, the undertaking shall consider:
- a) whether its monitoring is carried out in accordance with EU BREF Standards or another relevant reference benchmark; and
 - 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

List of substances to be considered

~~AR 33.~~ When providing information under paragraph 30, the undertaking shall follow the definitions from Appendix A of this Standard.

~~AR 34.~~ AR 33. 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, ~~semifinished~~ semi-finished products, or the final product).

~~AR 35.~~ AR 34. 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.

Contextual information

~~AR 36-AR 35.~~ 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, EPRTR...~~). ~~If the undertaking incorporates the information by reference, it shall follow the provisions in ESRS 1: IED, E-PRTR...~~

Disclosure Requirement E2-6 – ~~Potential~~Anticipated financial effects from material pollution-related impacts, risks and opportunities

~~AR 37.~~AR 36. 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 38.~~AR 37. Incidents may include for instance interruptions of production, whether arising from the supply chain and/or from own operations, which resulted in pollution.

~~AR 39.~~AR 38. The undertaking may include an assessment of its related products and services at risk over the short-, medium- and long-term ~~time horizons~~, explaining how these are defined, how financial amounts are estimated, and which critical assumptions are made.

~~AR 40.~~ The quantification of the ~~potential material~~anticipated financial effects in monetary terms under paragraph ~~3638~~(a) may be a single amount or a range.

AR 39.