

# Glimpse into draft ESRS E2 Pollution

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Presented by Andrea Giannini,  
EFRAG Central Secretariat

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## Impact, risks and opportunities management

### Process to identify material IROs:

- **Matters:** Pollution of air, water and soil and substances of concern
- **Outcome** of pollution materiality assessment:
  - List of site locations
  - List of business activities
- **To be considered:**
  - LEAP approach around Location, Evaluation, Assessment, Prepare
  - Value chain and life-cycle assessment
  - Physical and transition risks, opportunities

### Policies, Actions and resources

#### Whether and how adopted around the mitigation hierarchy:

- Avoid pollution, incidents and emergencies, phase out substances of very high concern, especially for non-essential uses
- Reduce pollution, Minimise and substitute substances of concern
- Mitigate negative impacts, restore, regenerate, and transform ecosystem

\* SFDR PAI = mandatory

## Metrics and targets

**Targets** whether and how adopted, linked to material metrics, ecological thresholds

### Metrics

- **Pollution air, water and soil**
  - emissions of air pollutants\*
  - emissions to water\*
  - emissions of inorganic pollutants\*
  - emissions of ozone-depleting substances\*
  - microplastics generated or used
- **SoCs and SVHCs**
- **Potential financial effects**
  - Quantitative unless impracticable
  - Share of SoC/SVHC-related revenue
  - CapEx/OpEx related to incidents & deposits
  - Environmental provisions

Methodologies, sources and processes to collect data

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EFRAG  
Aisbl - ivzw  
35 Square de Meeüs  
B-1000 Brussel  
Tel. +32 (0)2 207 93 00  
[www.efrag.org](http://www.efrag.org)



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