**ESRS E3**

**WATER AND MARINE RESOURCES**

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# Objective

1. The objective of this Standard is to specify Disclosure Requirements which will enable users of the ***sustainability statement*** to understand:
   1. how the undertaking affects water and ***marine resources***, in terms of material positive and negative actual or potential impacts;
   2. any ***actions*** taken, and the result of such actions to prevent or mitigate material actual or potential negative impacts, to protect water and marine resources, also with reference to reduction of ***water consumption***, and to address ***risks*** and ***opportunities***;
   3. whether, how and to what extent the undertaking contributes to the European Green Deal’s ambitions for fresh air, clean water, healthy ***soil*** and biodiversity, as well as to the sustainability of the ***blue economy*** and fisheries sectors, taking account of the following: the EU Water Framework Directive, the EU Marine Strategy Framework Directive, the EU Maritime Spatial Planning Directive, the Sustainable Development Goals (in particular SDG 6 Clean water and sanitation and 14 Life below water), and respect of global environmental limits (e.g. the biosphere integrity, ocean acidification, ***freshwater*** use, and biogeochemical flows ***planetary boundaries***) in line with the vision for 2050 of “living well within the ecological limits of our planet” set out in the 7th Environmental Action Programme, and in the proposal for a decision of the European Parliament and the Council on the 8th Environmental Action Programme;
   4. the plans and capacity of the undertaking to adapt its strategy and business model in line with the promotion of sustainable water use based on long-term protection of available water resources; protection of aquatic ***ecosystems*** and restoration of ***freshwater*** and marine ***habitats***;
   5. the nature, type and extent of the undertaking’s material risks and opportunities arising from the undertaking’s impacts and ***dependencies*** on water and marine resources, and how the undertaking manages them; and
   6. the ***financial effects*** on the undertaking over the short-, medium- and long-term of material risks and opportunities arising from the undertaking’s impacts and ***dependencies*** on water and marine resources.
2. This Standard sets outs Disclosure Requirements related to water and ***marine resources***. With regard to “water”, this standard covers ***surface water***, ***groundwater*** and produced water. It includes disclosure requirements on ***water consumption*** in the undertaking’s activities, products and services, as well as related information on ***water withdrawals*** and ***water*** ***discharges***.
3. With regard to “***marine resources***”, this standard covers the extraction and use of such resources, and associated economic activities.

# Interaction with other ESRS

1. The topic of water and ***marine resources*** is closely connected to other environmental sub- topics such as climate change, ***pollution***, ***biodiversity*** and circular economy. Thus, to provide a comprehensive overview of what could be material to water and marine resources, relevant Disclosure Requirements are covered in other environmental ESRS as follows:
   1. ESRS E1 *Climate change*, which addresses, in particular, acute and chronic ***physical risks*** which arise from water and ocean-related hazards caused or exacerbated by climate change, including increasing water temperature, changing precipitation patterns and types (rain, hail, snow/ice), precipitation or hydrological variability, ocean acidification, saline intrusion, sea level rise, drought, high water stress, heavy precipitation, flood and glacial lake outbursts;
   2. ESRS E2 *Pollution*, which addresses, in particular, the ***emissions to water***, which includes emissions to oceans, and the use and generation of microplastics;
   3. ESRS E4 *Biodiversity and ecosystems*, which addresses, in particular, the conservation and sustainable use of and impact on ***freshwater*** aquatic ***ecosystems*** as well as the oceans and seas; and
   4. ESRS E5 *Resource use and circular economy* which addresses in particular ***waste management*** including plastic, and the transition towards the extraction of non-renewable resources of ***wastewater***; reduced use of plastic; and the ***recycling*** of wastewater.
2. The undertaking’s impacts on water and ***marine resources*** affect people and communities. Material negative impacts on ***affected communities*** from water and ***marine resources***-related impacts attributable to the undertaking are covered in ESRS S3 *Affected communities*.
3. This Standard should be read in conjunction with ESRS 1 *General requirements* and ESRS 2 *General disclosures*.

# Disclosure requirements

## ESRS 2 General disclosures

1. 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 water and marine resources-related impacts, risks and opportunities

1. The undertaking shall describe the process to identify material impacts, risks and opportunities and shall provide information on:
   1. the methodologies, assumptions and tools used to screen its assets and activities in order to identify its actual and potential water and ***marine resources***-related ***impacts, risks and opportunities*** in its own operations and value chain;
   2. the interconnection between risks and opportunities arising from impacts and ***dependencies***; and
   3. the process for conducting consultations, in particular, with affected communities[[1]](#footnote-2).

## Impact, risk and opportunity management

## Disclosure Requirement E3-1 – Policies related to water and marine resources

### The undertaking shall describe its policies that address the management of its material impacts, risks and opportunities related to water and marine resources[[2]](#footnote-3).

1. 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 its material water and ***marine resources***-related ***impacts, risks*** and ***opportunities***.
2. The disclosure required by paragraph 9 shall contain the information on the ***policies*** the undertaking has in place to manage its material ***impacts, risks*** and ***opportunities*** related to water and ***marine resources*** in accordance with ESRS 2 MDR-P *Policies adopted to manage material sustainability matters*.
3. The undertaking shall indicate whether and how its ***policies*** address the following matters where material:
   1. water management including the use and sourcing of water and ***marine resources*** in own operations as well as water treatment as step in its more sustainable sourcing of water (including the use of ***reclaimed water***) as well as the prevention and abatement of water ***pollution*** resulting from its activities;
   2. product and service design in view of addressing water-related issues and the preservation of marine resources; and
   3. commitment to reduce material ***water consumption*** in ***areas at water risk*** in its own operations and along the upstream and downstream ***value chain.***
4. If at least one of the ***sites*** of the undertaking is located in an area of high-water stress and it is not covered by a ***policy***, the undertaking shall state this to be the case and provide reasons for not having adopted policies. The undertaking may disclose a timeframe in which it aims to adopt such a policy.[[3]](#footnote-4)
5. The undertaking shall specify whether it has adopted ***policies*** or practices related to sustainable oceans and seas[[4]](#footnote-5).

## Disclosure Requirement E3-2 – Actions and resources related to water and marine resources

### The undertaking shall disclose its water and marine resources-related actions and the resources allocated to their implementation.

1. The objective of this Disclosure Requirement is to enable an understanding of the key ***actions*** taken and planned to achieve the water and ***marine resources***-related ***policy*** objectives and ***targets***.
2. The description of the ***actions*** and resources shall follow the principles defined in ESRS 2 MDR-A *Actions and resources in relation to material sustainability matters*.
3. In addition to ESRS 2 MDR-A, the undertaking may specify to which layer in the mitigation hierarchy an action and resources can be allocated to:
   1. avoid the use of water and ***marine resources***;
   2. reduce the use of water and marine resources such as through efficiency measures;
   3. reclaiming and reuse of water; or
   4. restoration and ***regeneration*** of aquatic ecosystem and water bodies
4. The undertaking shall specify ***actions*** and resources in relation to ***areas at water risk***, including ***areas of high-water stress***.

## Metrics and targets

## Disclosure Requirement E3-3 – Targets related to water and marine resources

### The undertaking shall disclose the water and marine resources-related targets it has set.

1. The objective of this Disclosure Requirement is to enable an understanding of the ***targets*** the undertaking has adopted to support its water and ***marine resources***-related ***policies*** and address its material water and marine resources-related ***impacts, risks*** and ***opportunities***.
2. The description of the ***targets*** shall contain the information requirements defined in ESRS 2 MDR-T *Tracking effectiveness of policies and actions through targets*.
3. The disclosure required by paragraph 20 shall indicate whether and how its ***targets*** relate to:
   1. the management of material ***impacts, risks*** and ***opportunities*** related to ***areas at water risk***, including improvement of the water quality;
   2. the responsible management of ***marine resources*** impacts, risks and opportunities including the nature and quantity of marine resources-related commodities (such as gravels, deep-sea minerals, seafood) used by the undertaking; and
   3. the reduction of ***water consumption***, including an explanation of how those targets relate to areas at water risk, including areas of high water-stress.
4. In addition to ESRS 2 MDR-T, the undertaking may specify whether ***ecological thresholds*** and entity-specific allocations were taken into consideration when setting ***targets***. If so, the undertaking may specify:
   1. the ecological thresholds identified, and the methodology used to identify such thresholds;
   2. whether or not the thresholds are entity-specific and if so, how they were determined; and
   3. how responsibility for respecting identified ecological thresholds is allocated in the undertaking.
5. The undertaking shall specify as part of the contextual information, whether the ***targets*** it has set and presented are mandatory (based on legislation) or voluntary.

## Disclosure Requirement E3-4 – Water consumption

### The undertaking shall disclose information on its water consumption performance related to its material impacts, risks and opportunities.

1. The objective of this Disclosure Requirement is to provide an understanding of the undertaking’s water consumption and any progress by the undertaking in relation to its ***targets.***
2. The disclosure required by paragraph 26 relates to own operations and shall include:
   1. total ***water consumption*** in m3;
   2. total water consumption in m3 in areas at water risk, including ***areas of high-water stress***;
   3. any contextual information necessary regarding the water basins’ water quality and quantity, how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modelled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.
   4. total water recycled and reused in m3;[[5]](#footnote-6)
   5. total water stored and changes in storage in m3; and
   6. contextual information related to points (a) and (b).
3. The undertaking shall provide information on its ***water intensity***: total ***water consumption*** in m3 per net revenue on own operations[[6]](#footnote-7).

## Disclosure Requirement E3-5 – Anticipated financial effects from material water and marine resources-related impacts, risks and opportunities

### The undertaking shall disclose the anticipated financial effects of material water and marine resources-related risks and opportunities.

### The information required by paragraph 30 is in addition to the information on current financial effects on the entity’s financial position, financial performance and cash flows for the reporting period required under ESRS 2 SBM-3 para 48 (d).

1. The objective of this Disclosure Requirement is to provide an understanding of:
   1. ***anticipated financial effects*** due to material risks arising from water and ***marine resources***-related impacts and ***dependencies*** 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; and
   2. ***anticipated financial effects*** due to material opportunities related to water and marine resources.
2. The disclosure shall include:
   1. a quantification of the ***anticipated financial effects*** in monetary terms before considering water and marine resources-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 C *Qualitative characteristics of information*);
   2. a description of the effects considered, the related impacts and dependencies to which they relate, and the time horizons in which they are likely to materialise; and
   3. the critical assumptions used to quantify the anticipated financial effects, as well as the sources and level of uncertainty of those assumptions.

# Appendix A: Application Requirements

This appendix is an integral part of the ESRS E3. It supports the application of the disclosure requirements set out in 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 water and marine resources-related impacts, risks and opportunities

AR 1. When conducting a ***materiality*** assessment on environmental subtopics, the undertaking shall assess the materiality of water and marine resources in its own operations and its value chain, and may consider the four phases below, also known as the LEAP approach:

1. Phase 1: locate where in its own operations and along the ***value chain*** the interface with nature takes place;
2. Phase 2: evaluate the ***dependencies*** and ***impacts***;
3. Phase 3: assess the material ***risks*** and ***opportunities***; and
4. Phase 4: prepare and report the results of the materiality assessment.

AR 2. The ***materiality*** assessment for ESRS E3 corresponds to the first three phases of this LEAP approach, the fourth phase addresses the outcome of the process.

AR 3. The processes to assess the ***materiality*** of ***impacts, 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 statement*.

AR 4. The sub-topics related to water and marine resources covered by the ***materiality*** assessment include:

* 1. water, which encompasses the consumption of ***surface water***, ***groundwater*** and produced water, as well as withdrawals and ***discharges*** of water; and
  2. ***marine resources***, which encompasses the extraction and use of such resources and associated economic activities.

AR 5. In phase 1 the undertaking shall consider locating where there are areas at water risk, and areas where there is an interface with ***marine resources*** that could lead to material impacts and ***dependencies***, in its own operations and along the value chain. To identify these priority locations, the undertaking shall consider:

1. the locations of direct assets and operations and related upstream and downstream activities across the ***value chain***;
2. the ***sites*** located in ***areas at water risk***, including areas of high-water stress; and
3. the sectors or business units that are interfacing with water or marine resources in these priority locations.

AR 6. The undertaking shall consider river basins as the relevant level for assessment of locations and combine that approach with an operational risk assessment of its facilities and the facilities of ***suppliers*** with material impacts and risks.

AR 7. The undertaking shall consider the criteria for defining the status of water bodies according to the relevant annexes of the Water Framework Directive as well as the guidance documents provided for implementation of the Water Framework Directive. The list of guidance documents can be accessed under the European Commission’s Environment home page.

AR 8. In phase 2, the undertaking shall consider evaluating impacts and ***dependencies*** for each priority location identified under AR 5, through the following process:

1. identifying business processes and activities that lead to impacts and dependencies on environmental assets and ***ecosystem services***;
2. identifying water and ***marine resources***-related impacts and dependencies across the undertaking value chain; and
3. assessing the severity and likelihood of the positive and negative impacts on water and marine resources.

AR 9. For the identification of water and ***marine resources***-related ***dependencies***, the undertaking may rely on international classifications such as the Common International Classification of Ecosystem Services (CICES).

AR 10. When identifying its ***marine resources***-related ***dependencies***, the undertaking shall consider if it depends upon key marine resources-related commodities, including but not limited to gravels and seafood products.

AR 11. ***Marine resources*** are defined according to their use by human societies and must be considered in relation to the pressure they are subject to. Some of the pressure indicators are presented in other ESRS, namely microplastics and ***emissions to water*** in ESRS E2 and plastic ***waste*** in ESRS E5.

AR 12. Examples of ***marine resources*** ***dependencies*** which may be considered by the undertaking are:

1. dependencies on exploited fish and shellfish in its own operations and its value chain; and
2. fishing activity that involves mobile bottom trawling, which can also have negative impacts on the seabed.

AR 13. In Phase 3, based on the results of Phases 1 and 2, the undertaking shall consider assessing material risks and opportunities by:

1. identifying ***transition risks*** and ***opportunities*** in its own operations and its ***value chain*** by the categories of:
   1. ***policy*** and legal: e.g., introduction of regulation or policy (e.g., changes such as increased water protection, increased quality of water regulations, regulation of flows of water supply), ineffective governance of water bodies or ***marine resources***, in particular across boundaries (e.g., transboundary governance) and cooperation resulting in water or oceans ***degradation*** exposure to sanctions and litigation (e.g., permits or allocations; negligence towards or killing of threatened marine species), enhanced reporting obligations on marine ***ecosystems*** and related services;
   2. technology: e.g., substitution of products or services with a lower impact on water and marine resources, transition to more efficient and cleaner technologies (i.e., with lower impacts on oceans and water), new monitoring technologies (e.g., satellite), water purification, flood protection;
   3. market: e.g., shifting supply, demand and financing, volatility or increased costs of water or marine resources;
   4. reputation: e.g., changing societal, customer or community perceptions as a result of an organisation’s impact on water and marine resources; and
   5. contribution to ***systemic risks*** via its own operations and its upstream and downstream value chain, including the risks that a marine ecosystem collapses or the risks that a critical natural system no longer functions (e.g., tipping points are reached, summing physical risks);
2. identifying physical risk including water quantity (***water scarcity***, water stress), water quality, infrastructure decay or unavailability of some marine resources-related commodities (e.g. the rarefaction of some species of fish or other underwater marine living organisms sold as products by the undertaking) leading for instance to the impossibility of running operations in certain geographical areas;
3. identifying opportunities categorised by:
   1. resource efficiency: e.g., transition to more efficient services and processes requiring less water and marine resources;
   2. markets: e.g., development of less resource-intense products and services, diversification of business activities;
   3. financing: e.g., access to green funds, bonds or loans;
   4. resilience: e.g., diversification of marine or water resources and business activities (e.g., starting a new business unit on ***ecosystem restoration***), investing in green infrastructures, ***nature-based solutions***, adopting ***recycling*** and circularity mechanisms that reduce the ***dependencies*** on water or marine resources; and
   5. reputation: positive ***stakeholder engagement*** as a result of a proactive stance on managing nature-related risks (e.g., leading to preferred partner status).

AR 14. The undertaking may rely on primary, secondary or modelled data collection or other relevant approaches to assess material impacts, ***dependencies***, risks and opportunities, including EU Recommendation 2021/2279 on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organisations (Annex I – Product Environmental Footprint; Annex III – Organisation Environmental Footprint).

AR 15. When providing information on the outcome of the ***materiality*** assessment, the undertaking shall consider:

* 1. a list of geographical areas where water is a material issue for the undertaking’s operations and value chain;
  2. a list of ***marine resources***-related commodities used by the undertaking which are material to the good environmental status of marine waters as well as for the protection of marine resources; and
  3. a list of sectors or segments associated with water and marine resources material impacts, risks and opportunities.

## Impact, risk and opportunity management

## Disclosure Requirement E3-1 – Policies related to water and marine resources

AR 16. The ***policies*** described under this Disclosure Requirement may be integrated in broader environmental or sustainability policies covering different subtopics.

AR 17. When disclosing information under paragraph 8, the undertaking may disclose whether its ***policies*** :

1. prevent further deterioration and protect and enhance the status of water bodies and aquatic ***ecosystems***;
2. promote sustainable water use based on a long-term protection of available water resources;
3. aim at enhanced protection and improvement of the aquatic environment;
4. promote a good environmental status of marine water; and
5. promote reduction of ***water withdrawals*** and ***water*** ***discharges***.

AR 18. The undertaking may also disclose information about ***policies*** which:

1. contribute to good ecological and chemical quality of ***surface water*** bodies and good chemical quality and quantity of groundwater bodies, in order to protect human health, water supply, natural ***ecosystems*** and biodiversity, the good environmental status of marine waters and the protection of the resource base upon which marine related activities depend;
2. minimise material ***impacts*** and ***risks*** and implement mitigation measures that aim to maintain the value and functionality of priority services and to increase resource efficiency on own operations; and
3. avoid impacts on ***affected communities***.

## Disclosure Requirement E3-2 – Actions and resources related to water and marine resources policies

AR 19. When disclosing information required under paragraph 15, the undertaking shall consider the ***actions***, or action plans, contributing to address the material impacts, risks and opportunities identified. Useful guidance is provided by the Alliance for Water Stewardship (AWS).

AR 20. Considering that water and ***marine resources*** are shared resources which may require collective ***actions***, or action plans, involving other ***stakeholders***, the undertaking may provide information on those specific collective actions, including information on other parties (competitors, ***suppliers***, retailers, customers, other business partners, local communities and authorities, government agencies…) and specific information on the project, its specific contribution, its sponsors and other participants.

AR 21. When providing information on capital expenditures, the undertaking may consider expenditures related, for example, to stormwater drain rehabilitation, pipelines, or machinery used to manufacture new low water-use products.

## Metrics and targets

## Disclosure Requirement E3-3 – Targets related to water and marine resources

AR 22. 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). It may also refer to any other guidance with a scientifically acknowledged methodology that enables the setting of science-based targets by identifying ecological thresholds and, if applicable, organisation-specific allocations. Ecological thresholds can be local, national and/or global.

AR 23. The undertaking may provide ***targets*** relating to:

1. the reduction of ***water withdrawals***; and
2. the reduction of ***water*** ***discharges***.

AR 24. If the undertaking provides ***targets*** on withdrawals, it may include ***water withdrawal*** from polluted ***soils*** and aquifers, and water withdrawn and treated for ***remediation*** purposes.

AR 25. If the undertaking provides ***targets*** on ***discharges***, it may include ***water discharges*** to ***groundwater*** such as reinjection to aquifers, or water returning to a groundwater source via a soakaway or a swale.

AR 26. The ***targets*** may cover its own operations and/or the value chain.

## Disclosure Requirement E3-4 – Water consumption

AR 27. The undertaking may operate in various ***areas at water risk***. When disclosing information under paragraph 28 (b), the undertaking shall include such information only for those areas that have been identified as material in accordance with ESRS2 IRO-1 and ESRS2 SBM-3.

AR 28. When disclosing contextual information on water management performance required by paragraph 26, the undertaking shall explain the calculation methodologies and more specifically the share of the measure obtained from direct measurement, from sampling and extrapolation, or from best estimates.

AR 29. The undertaking may provide information on other breakdowns (i.e., per sector or segments).

AR 30. When disclosing information required by paragraph 29 the undertaking may provide additional intensity ratios based on other denominators.

AR 31. The undertaking may also provide information on its ***water withdrawals*** and ***water*** ***discharges***.

## Disclosure Requirement E3-5 – Anticipated financial effects from material water and marine resources-related impacts, risks and opportunities

AR 32. 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 33. The quantification of the ***anticipated financial effects*** in monetary terms under paragraph 32(a) may be a single amount or a range.

1. Source: IFC Performance Standard 6, 2012. [↑](#footnote-ref-2)
2. This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 as reflecting an additional indicator related to principal adverse impacts as set out by indicator #7 in Table 2 of Annex 1 of the related Delegated Regulation with regard to disclosure rules on sustainable investments (“Investments in companies without water management policies”). [↑](#footnote-ref-3)
3. This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 as reflecting an additional indicator related to principal adverse impacts as set out by indicator #8 in Table 2 of Annex 1 of the related Delegated Regulation with regard to disclosure rules on sustainable investments ( “Exposure to areas of high water stress”). [↑](#footnote-ref-4)
4. This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 as reflecting an additional indicator related to principal adverse impacts as set out by indicator #12 in Table 2 of Annex 1 of the related Delegated Regulation with regard to disclosure rules on sustainable investments ( “Investments in companies without sustainable oceans/seas practices”). [↑](#footnote-ref-5)
5. This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 as reflecting an additional indicator related to principal adverse impacts as set out by indicator #6.2 in Table 2 of Annex 1 of the related Delegated Regulation regarding disclosure rules on sustainable investments (“Water usage and recycling”, 2. Weighted average percentage of water recycled and reused by investee companies). [↑](#footnote-ref-6)
6. This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 as reflecting an additional indicator related to principal adverse impacts as set out by indicator #6.1 in Table 2 of Annex 1 of the related Delegated Regulation with regard to disclosure rules on sustainable investments ( “Water usage and recycling”, 1. Average amount of water consumed by the investee companies (in cubic meters) per million EUR of revenue of investee companies). [↑](#footnote-ref-7)