



Trends in ESG reporting and their implications for water

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Three trends

- 1. Easier access to information*
- 2. Integrated reporting*
- 3. Focused principle/process based reporting*

2. Integrated Reporting

- *Combining Financial & Non-Financial*
- *Strategy / Business Model at the core*
- *Material Impacts and related Risks and Opportunities*
- *Backward & Forward looking information*

Implication:

Companies will have to answer the question is water a material issue and explain the relationships between business model, strategy and material water impacts.

1. Easier access to information

- *Data Consolidation*
- *Comparability*
- *Instant access*
- *Strong Investor focus*

Implication:

Water related performance information is will/be more readily available & comparable. Contextual information needed to help investors understand the information.

3. Focused Principle/Process based reporting

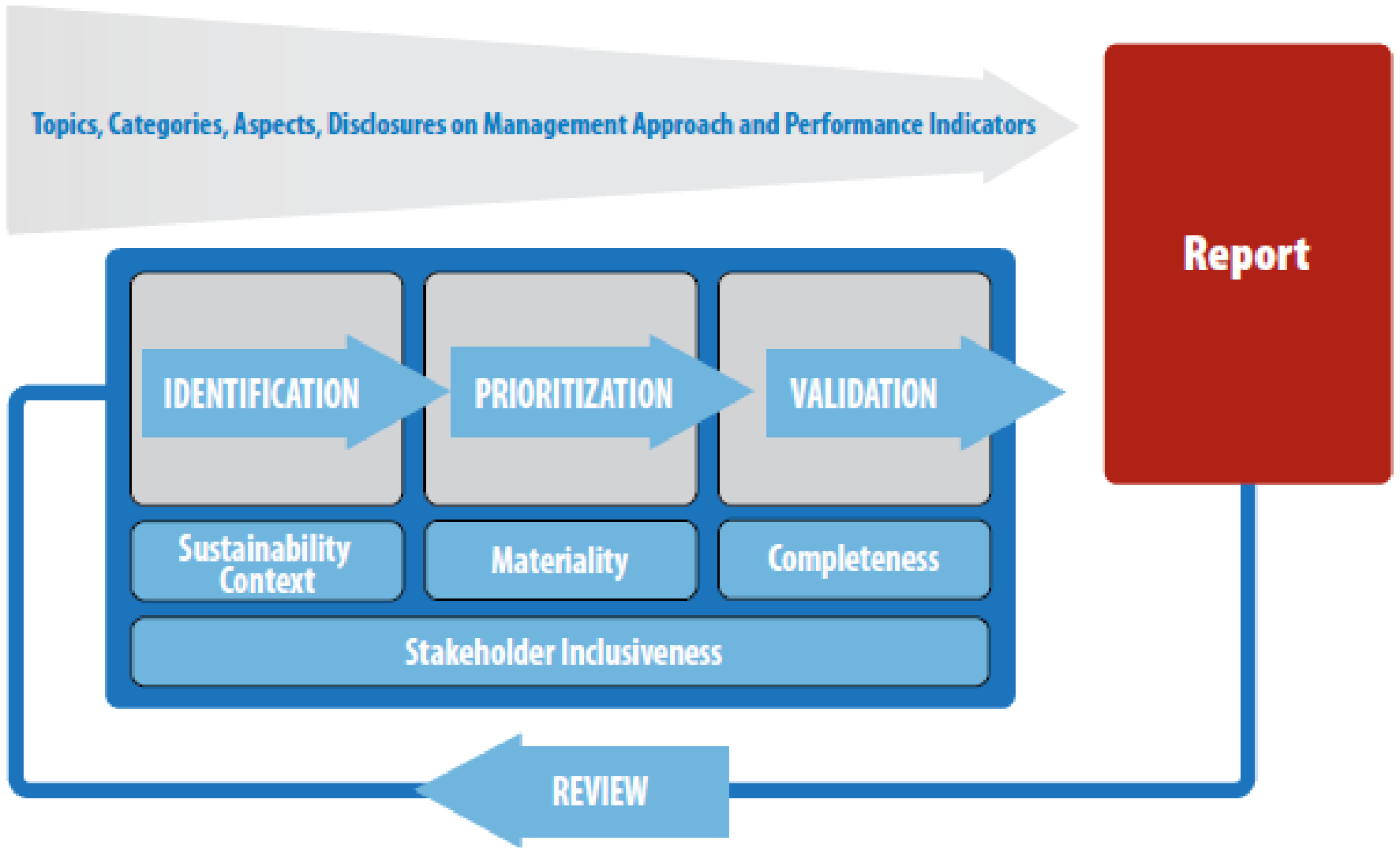
- Organization specific assessment*
- Disclose process & outcomes*
- Focused reporting*

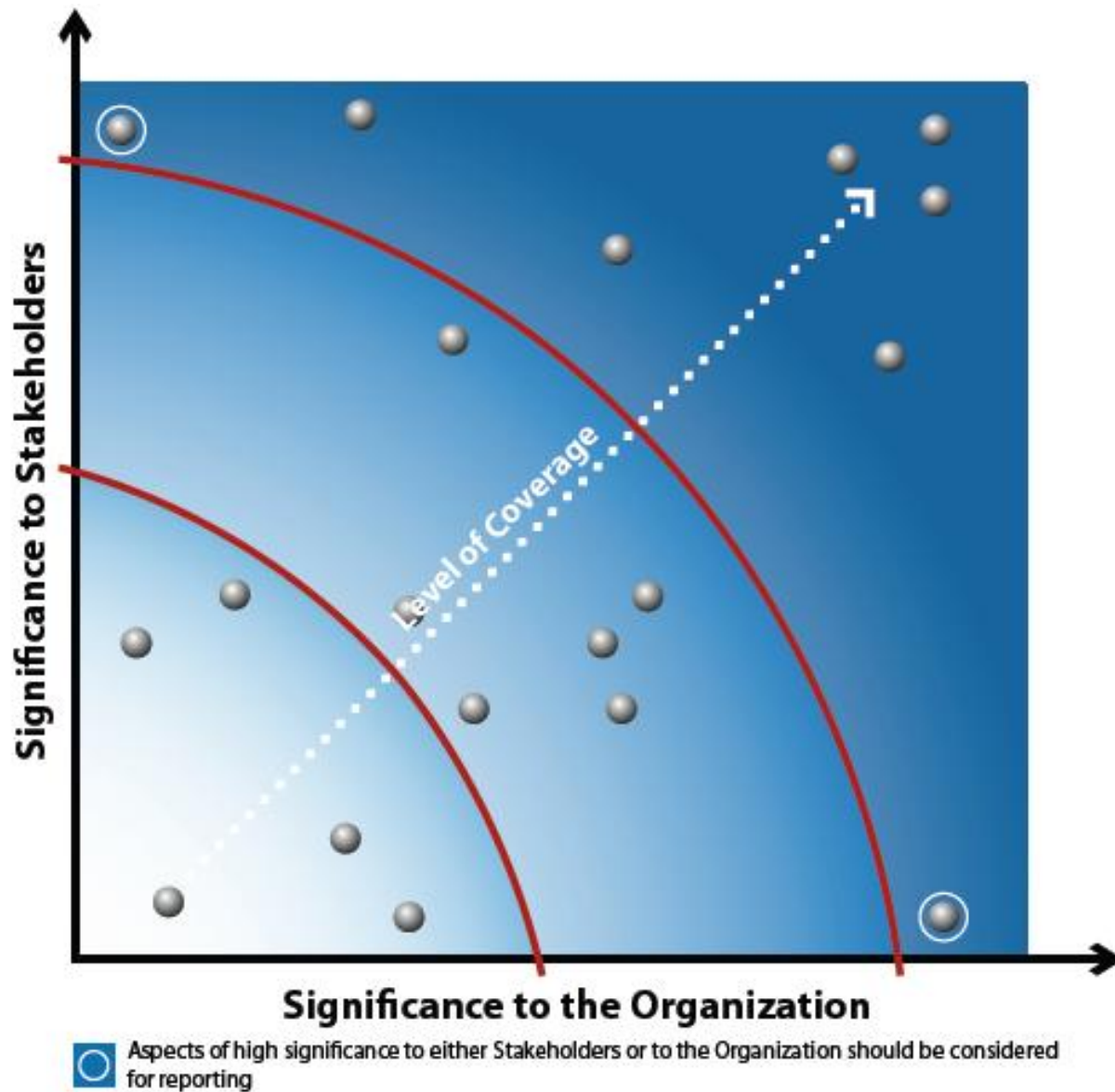
Implication:

Companies will have to demonstrate that an organization specific assessment has taken place in which both, stakeholder input and good practice principle based guidance, has been considered.

GRI's Technical Protocol

- Reporters found defining content difficult
- Technical Protocol – Applying the Report Content Principles
 - Process guidance
 - Step by step
 - To be used with G3 and G3.1 Guidelines







Thank You!

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