

Glimpse into draft ESRS E3 Water and marine resources

Presented by Julie Mary
EFRAG Sustainability Reporting TEG member

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Overview

Impact, risks and opportunities management

Process to identify material IROs:

- **Matters:** water and marine resources (inc rare species) including sea use change, depletion of resources, etc.
- **Outcome** of assessment:
 - List of geographical areas
 - List of marine resources
 - List of sectors or segments
- **To be considered:**
 - LEAP approach around Location, Evaluation, Assessment
 - Value chain and life-cycle assessment
 - Physical and transition risks, opportunities

Policies, Actions and resources

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

- Avoid the use of water and marine resources, product and service design
- Reduce water and marine resources consumption,
- Restore, regenerate and transform marine ecosystems and basins.
- Link with areas at water risk and high water stress*
- Sustainable oceans and sea practices*

Metrics and targets

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

Metrics

- **Water consumption**
 - Water consumption*
 - Water consumption intensity (on turnover)*
 - Total water consumption in areas at material water risk
 - Total water recycled and reused*
 - Total water stored and changes in storage
- **Potential financial effects**
 - Quantitative unless impracticable
 - Single amount or range

Contextual information on river basins' water quality and quantity, methodologies and assumptions

* SFDR PAI = mandatory

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



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