

GRI 303: Water and Effluents - Topic Standard - Cross-sectoral

Disclosure GRI 303-2

Management of water discharge related impacts

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2021-01-01

ESRS: ESRS E3 Water and Marine Resources

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Effluent quality floor	State the lowest quality level set for wastewater leaving the site, including the key measures or limits used to define it.	Environment / EHS	The reported floor does not reconcile to the permit or internal discharge standard, so the wrong limit set is described.	Discharge permit conditions, internal environmental standards, treatment plant operating criteria, or water quality target documents.
How limits were set	Explain the method used to decide the discharge quality floor, including the source of the criteria and any review or approval step.	Environment / EHS	The basis is taken from a later revision or a different site, creating a scope or period error in how the limit was derived.	Standard-setting memo, engineering basis note, permit application pack, or approval record from environment management.
No-local-rule sites	Describe how discharge standards were chosen for sites where no local wastewater rule applies, including the fallback basis used.	Environment / EHS	Sites without local requirements are missed, so the fallback standard is only applied to part of the estate.	Corporate water standard, site compliance procedure, legal register, or location-by-location discharge assessment.
Company water rules	Describe any water quality rules or guidance created by the business itself and used for discharge control.	Environment / EHS	An external permit condition is reported as an internal rule, creating a definition mismatch between company-made guidance and regulator-set limits.	Internal policy, technical standard, environmental manual, or water quality guideline issued by the company.
Industry standards reviewed	Describe any industry or trade standards that were taken into account when setting or checking discharge quality expectations.	Environment / EHS	The sector benchmark used in practice is not the one documented, so the reported reference set does not match the source review.	Sector code of practice, trade association guidance, technical benchmark note, or standards review log.
Receiving water context	Explain whether the condition of the water body receiving the discharge was taken into account when setting the standard.	Environment / EHS	The receiving water assessment is omitted or taken from the wrong outfall, so the site context does not match the discharge point.	Receiving water assessment, catchment study, hydrology report, or discharge impact assessment.

How to prepare

- 1 Start by listing every site or operation that sends treated water out of the business, then decide which of those locations the disclosure will cover.** Keep the scope note clear so reviewers can see what is in and what is left out.
- 2 For each covered location, define the quality benchmark you used for the discharge.** Record whether it came from a local rule, an internal company rule, a sector benchmark, or another basis, and keep the wording specific to each site where it differs.
- 3 If a site has no local discharge rule, explain the method used to set the benchmark there.** Also note any company-made water quality guidance and any industry benchmark you relied on, using enough detail for someone else to follow the logic.
- 4 Check whether the receiving water environment was part of the decision.** If it was, capture what aspect of that waterbody profile you looked at and how it influenced the benchmark or the final description.

- 5 Gather the supporting records before drafting the disclosure:** policy papers, technical notes, site-level approvals, legal or compliance references, and any assessment papers showing how the benchmark was chosen. Make sure the evidence matches the wording you plan to report.
- 6 Prepare the final text by setting out the benchmark description and the method used to determine it, then add any exclusions, site-specific differences, or changes from prior reporting.** Before filing, compare the draft with the official source to confirm you have covered every required point and have not added anything extra.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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