

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

Disclosure GRI 303-3

Water withdrawal

Framework: GRI Standards

Type: Metrics + narrative

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 |
|----------------------------|---|--|---|--|
| Total water taken | Capture the full volume of water taken in the reporting period from every location and source in scope, before any split by source or water-stress status. | Environment / Facilities / Operations | Total is often built from only metered sites and does not reconcile to site abstraction logs or utility records. | Water balance, utility invoices, abstraction logs, site meter reads, consolidated sustainability data file. |
| Water taken by source | Capture the same overall withdrawal volume, broken out by each water source used, with the source split adding back to the total for the period. | Environment / Facilities / Operations | Source categories are often not aligned to the site water register, so the source split does not reconcile to the total. | Meter schedules, supplier statements, abstraction permits, site-level water register, consolidation workbook. |
| Water stress total | Capture the volume of water taken from locations identified as water-stressed, covering all such areas in scope for the period. | Environment / Sustainability / Operations | Water-stressed sites are often missed because the site list is not reconciled to the water-stress screening used for classification. | Site location list, water-stress mapping or screening file, meter data by site, consolidation workbook. |
| Stress water by source | Capture the water taken from water-stressed locations, split by each source used, with the source breakdown matching the stressed-site total. | Environment / Facilities / Operations | The stressed-site source split often uses a different source definition from the site schedule, so the breakdown does not reconcile to the stressed total. | Stressed-site meter reads, supplier records, abstraction logs, source-by-site schedule, consolidation workbook. |
| Third-party stressed water | Describe any water taken from water-stressed locations that was supplied by another party, showing which withdrawal sources were involved and how those volumes were identified. | Procurement / Environment / Facilities | Third-party supplied volumes are often omitted or mixed with direct abstraction, so the source-specific stressed-water figure does not reconcile to supplier records. | Supplier contracts, purchased-water invoices, site water ledger, third-party supply records, methodology note. |
| Water by source and type | Explain the total water taken from all locations, split first by source and then by the relevant category used in the reporting file, with all parts rolling up to the overall total. | Environment / Sustainability / Data Management | Source and category labels are often not aligned to the master mapping, so the category split does not reconcile to the source totals. | Consolidation workbook, site water register, source/category mapping, meter and invoice support, methodology note. |
| Stress water by type | Explain the water taken from water-stressed locations, split by source and then by the relevant category used in the reporting file, with all parts rolling up to the stressed total. | Environment / Sustainability / Data Management | The stressed-site category split often excludes one site group or uses a different period basis, so it does not reconcile to the stressed total. | Stressed-site consolidation file, site water register, source/category mapping, meter and invoice support, methodology note. |
| Compilation notes | Set out the assumptions, boundaries, estimation methods, data sources, and any other notes needed for a reader to understand how the figures were assembled. | Sustainability Reporting / Finance / Environment | The narrative often omits a boundary or estimation note, so readers cannot tell whether the figures are on the same scope and period basis as the source data. | Methodology paper, boundary memo, estimation log, data-quality notes, sign-off pack. |

How to prepare

- 1 Set the reporting boundary first:** decide which sites, operations and water-taking activities are in scope, so the figures cover the full set of withdrawals you intend to report.
- 2 Agree the classification rules before counting anything:** define the water source categories you will use, and separately mark which withdrawals come from locations where water pressure is present.
- 3 Gather the underlying records for each site and source:** meter logs, supplier statements, invoices, extraction records or other source documents that support the totals and the breakdowns.
- 4 Build the reported figures and narrative from those records:** calculate the overall withdrawal total, split it by source, then repeat the same approach for the subset from water-stressed locations; also prepare the text explanation for the source-by-category breakdowns and any third-party withdrawals in stressed areas.
- 5 Record any exclusions, assumptions or changes in method:** explain what was left out, why it was left out, and whether the way you compiled the data changed from the prior period.
- 6 Check the final disclosure against the official source before sign-off:** confirm every required number and explanation is present, internally consistent and supported by evidence, with the contextual note sufficient for a reader to understand how the data were assembled.

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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