

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

Disclosure GRI 303-4

Water discharge

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 discharge volume	The full volume of water released from operations into any receiving area during the reporting period, expressed as one total figure.	Environment / Facilities	Period-end discharge totals do not reconcile to site water logs or wastewater records.	Water balance or discharge register, site meter logs, wastewater invoices, and period-end consolidation.
Discharge by destination	A breakdown of the total discharge volume by where the water went, using the organisation's chosen destination categories.	Environment / Sustainability reporting	Destination categories are not aligned across sites, so the split cannot be rolled up consistently.	Environmental reporting workbook, discharge register, and site-level classification notes for each outlet or receiving area.
Third-party water transfer	Whether any water supplied by another party is passed on to other organisations for their use, recorded as a yes/no response.	Operations / Procurement	Third-party supplied water passed on to others is missed because it sits outside the main utility billing process.	Utility contracts, water supply and resale records, site operations logs, and commercial arrangements with counterparties.
Third-party water volume	The amount of water received from another party and then sent on to other organisations for use, for the reporting period.	Operations / Finance	Onward-supplied volume does not reconcile to transfer logs and resale invoices.	Meter readings, transfer logs, invoices, and any resale or onward-supply records.
Discharge by category	A breakdown of total discharge volume by the organisation's internal discharge categories, as used in reporting.	Environment / Reporting	Category definitions differ between sites, so the reported split mixes unlike discharge types.	Environmental data system, site discharge schedules, and the category mapping used in consolidation.
Stress-area discharge total	The total volume of water discharged from locations identified as water-stressed during the reporting period.	Environment / Site management	Discharge from water-stressed locations is omitted because the site list is not matched to the stress-screening file.	Site location list, water-stress screening or mapping, discharge records, and consolidation workbook.
Stress-area discharge split	A breakdown of discharge volume from water-stressed locations by the organisation's reporting categories.	Environment / Sustainability reporting	Water-stressed sites are counted, but their category split is not built from the same site population.	Water-stress site register, discharge data by site, and the category mapping used for the split.
Substances treated	The named substances of concern for which discharge treatment is applied before release.	Environment / Compliance	The list of treated substances is based on plant practice but not tied to the permit or treatment design basis.	Treatment plant specifications, permit conditions, laboratory results, and the list of substances covered by treatment controls.
Substance definition basis	A plain explanation of how the organisation decided which substances count as substances of concern for this disclosure.	Environment / Compliance	The definition used in the report does not match the internal screening method that generated the substance list.	Internal methodology note, risk assessment, compliance register, and any substance screening criteria.
Reference list used	Any external standard, recognised list, or internal criteria used to decide which substances are treated as substances of concern.	Environment / Compliance	The cited reference list is not the one actually used to build the reporting set of substances.	Methodology paper, policy note, regulatory references, and links or extracts from the list or criteria applied.

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Limit-setting method	How discharge limits were set for the substances of concern, including the basis used to choose each limit.	Environment / Compliance / Engineering	The stated limit-setting approach does not match the permit or internal control basis used at site level.	Permit documents, internal standards, engineering calculations, and approval records for limit setting.
Breach count	The number of times discharge limits were not met during the reporting period, counted as incidents.	Environment / Compliance	Incidents are counted from the wrong period or duplicate exceedances are treated as separate breaches.	Incident log, compliance register, laboratory exceedance reports, and corrective action records.
Compilation notes	Any extra context needed to understand how the figures were assembled, including scope, methods, assumptions, and key exclusions.	Sustainability reporting / Finance	The figures are read without the scope and method notes, so users misinterpret what is included and excluded.	Reporting methodology, consolidation notes, boundary memo, and any assumptions log or data-quality commentary.

How to prepare

- 1 Set the reporting boundary first:** decide which sites, operations and time period are in scope, and make sure the same boundary is used across every figure and narrative in this disclosure.
- 2 Agree the definitions before you calculate anything:** specify what you will count as a discharge destination, how you will group destinations and categories, and how you will identify water-stressed locations for the relevant totals.
- 3 Gather the source records that support each required item:** meter readings, discharge logs, treatment records, incident records, and any internal or external documents used to classify priority substances, set limits, or confirm whether water was passed on to another organisation for use.
- 4 Compile the reported outputs in a way that matches the data type for each item:** enter the overall discharge total, break it down by destination type and by category, show the subset linked to water-stressed areas with its own breakdown, and provide the required narrative on priority substances, limit-setting, and any non-compliance count.
- 5 Explain any exclusions, estimation methods, boundary changes, reclassifications or other choices that affect comparability,** and include enough context for a reader to understand how the numbers and descriptions were built.
- 6 Check the final draft against the official source and your evidence pack:** confirm every required item is covered, the labels and groupings are consistent, and the reported figures and narratives align with the underlying records before sign-off.

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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