



Sustainability Content Index

The data covering the period from January 1 to December 31, 2023, as presented in the Sustainability Content Index of our 2023 Integrated Report, has been compiled and reported in alignment with the guiding principles and requirements set forth in the following standard disclosures:

- Global Reporting Initiative 2021 (GRI)
- Sustainability Accounting Standards Board 2023 (SASB)
- Task Force on Climate-Related Financial Disclosures Recommendations (TCFD)

Furthermore, we also include additional disclosures beyond the scope of these standards.

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Definition of Material Topics

Material Topics	IR Capital	Definition
Business Continuity	Natural	Approaches to the prevention, preparedness, response and recovery of the organization, the communities it serve, and the environment brought by a disruption from normal conditions.
Climate Change	Manufactured Natural	Management of impact and risk related to the shifts in global temperatures and weather patterns.
Community Relations	Financial Manufactured Natural Social and Relationship Intellectual	Programs to engage with individuals or groups of individuals living or working in areas affected by the organization's operation such as customers, indigenous people (IP), and other organizations
Corporate Governance	Intellectual Human	Organizational structures and policies in place to manage the risk associated to and the impact of environmental, social and governance indicators.
Cybersecurity	Intellectual Social and Relationship	Application of technologies, processes and controls to protect systems, networks, devices and data from unauthorized access or criminal use, while ensuring confidentiality, integrity and availability of information.
Economic Contribution	Financial	Addresses the flow of capital from the organization to the rest of its value chain, and the impacts on the economic conditions of its stakeholders.
Strategy and Risk	Intellectual Social and Relationship	Outlook and plan for the organization's long-term positioning and performance, and the management of potential risks and opportunities in terms of the concession agreement, regulation, and compliance to legal requirements
Water and Effluents	Natural Manufactured	Management of water and wastewater, and impacts on ecosystems and biodiversity.
Biodiversity	Natural	Management of risks and impact of the organization's operation on natural resources, ecosystems and wildlife.
Customer Service	Intellectual Social and Relationship	Management of responsibilities and assistance extended to customers to address questions, clarifications or grievances.
Emissions	Natural	Management risk related to the discharge from an organization's operation into the air/atmosphere.
Energy	Natural Manufactured	Utilization and management of fuel and electricity as energy sources across the organization's value chain.

Definition of Material Topics

Material Topics	IR Capital	Definition
Human Capital	Human Social and Relationship	Programs and practices to engage and develop the organization's workforce to contribute to a person's ability to perform work in a manner that produces economic value.
Labour Practices	Human Social and Relationship	Practices of the organization to manage its relationship with its workforce and communicate significant operational changes.
Materials	Natural Manufactured	Management of the resources used by the organization for its products and services, and the subsequent impact on land, air, water, and biodiversity.
Occupational Health and Safety	Human Social and Relationship	Practices to eliminate hazards and ensure healthy and safe work conditions for employees, and on-site contractors and service providers.
Supply Chain	Social and Relationship	Management of procurement practices and impact to support local and foreign suppliers.
Waste	Natural Manufactured	Practices to properly manage by-products and waste

Global Reporting Initiative (GRI)

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
General Disclosures				
GRI 2: General Disclosures 2021	2-1	Organizational details		Manila Water Company, Inc. MWSS Administration Building 489 Katipunan Road, Balara Quezon City, Philippines 1105 About this Integrated Report Geographic Presence
	2-2	Entities included in the organization's sustainability reporting		About this Integrated Report
	2-3	Reporting period, frequency and contact point		1st January 2023 - 31st December 2023 invrel@manilawater.com sustainability@manilawater.com
	2-4	Restatements of information		Restatements are in the Notes portion of the ESG Performance Data
	2-5	External assurance		Independent Assurance Report
	2-6	Activities, value chain and other business relationships	Strategy and Risk	Value Creation Framework Our Sustainability Approach
	2-7	Employees	Human Capital	ESG Performance Data - Employee Demographics Empowering Water Stewards, page 81
	2-8	Workers who are not employees	Human Capital	Empowering Water Stewards, page 82 ESG Performance Data - Indirect Jobs Created
	2-9	Governance structure and composition	Corporate Governance	Board of Directors Corporate Governance Report
	2-10	Nomination and selection of the highest governance body	Corporate Governance	Corporate Governance Report
	2-11	Chair of the highest governance body	Corporate Governance	Mr. Enrique K. Razon, Jr. is the Chairman of the Board of Manila Water. His profile may be viewed on our company website . Mr. Jose Victor Emmanuel A. de Dios, the Company's President and CEO, and Mr. Donato C. Almeda, the Company's Chief Regulatory Officer, are the only executive directors.
	2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance	Corporate Governance Report
	2-13	Delegation of responsibility for managing impacts	Corporate Governance	Corporate Governance Report
	2-14	Role of the highest governance body in sustainability reporting	Corporate Governance	Corporate Governance Report
	2-15	Conflicts of interest	Corporate Governance	Corporate Governance Report
	2-16	Communication of critical concerns	Corporate Governance	The Whistleblowing Policy

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
			Corporate Governance	The Board of Directors has received 0 critical concerns regarding potential and actual negative impacts on stakeholders raised through grievance mechanisms and other processes.
	2-17	Collective knowledge of the highest governance body	Corporate Governance	Corporate Governance Report
	2-18	Evaluation of the performance of the highest governance body	Corporate Governance	Corporate Governance Report
	2-19	Remuneration policies	Corporate Governance	Corporate Governance Report
	2-20	Process to determine remuneration	Corporate Governance	Corporate Governance Report
	2-21	Annual total compensation ratio	Corporate Governance	We do not disclose this information. However, the compensation for both our board members and employees is determined by the remuneration committee.
	2-22	Statement on sustainable development strategy		Statement of Responsibility from the Board, page 3 Sustainability Agenda, pages 42-43
	2-23	Policy commitments	Corporate Governance	Code of Business Conduct and Ethics Child Labor Prevention and Elimination Policy Diversity, Equity, and Inclusion Policy Non-Discrimination and Anti-Harassment Policy (Including Disability-related Issues) Other Corporate Policies
	2-24	Embedding policy commitments	Corporate Governance	Every corporate policy, whether new or revised, is approved by the President and CEO. These policies are communicated to employees through email and are published on the company's corporate website. In the case of the Employee Code of Conduct and its annex policies, an annual online employee acknowledgment is conducted.
	2-25	Processes to remediate negative impacts	Corporate Governance	Our Whistleblower Policy empowers directors, officers, employees, and third parties to express concerns about illegal or unethical practices without the fear of retaliation. It includes mechanisms for supervision and enforcement. Aligned with the Code of Business Conduct and Ethics, particularly the policy on Honesty and Fair Dealing, the Whistleblower Policy promotes a culture of integrity. We have established dedicated Whistleblower Channels that provide a secure environment for individuals to report fraud, violations of laws, rules, and regulations, or misconduct to authorities without the apprehension of retaliation. For further details, please refer to our Whistleblowing Policy .

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
	2-26	Mechanisms for seeking advice and raising concerns	Corporate Governance	To address concerns, Whistleblower Channels are accessible to directors, officers, employees, and third parties. 'Additionally, our pool of vendors can utilize Vendor 360 to raise their comments, complaints or inquiries.
	2-27	Compliance with laws and regulations	Corporate Governance	There have been no incident of non-compliance with environmental laws and regulations during the reporting period.
	2-28	Membership associations		Membership and Affiliations
	2-29	Approach to stakeholder engagement	Strategy and Risk	Our Sustainability Approach, page 45-46
	2-30	Collective bargaining agreements	Labour Practices	87% of eligible East Zone employees are covered by a collective bargaining agreement. We employ diverse communication channels to engage with our employees, including townhall meetings, <i>kamustahan</i> (one-on-one or team meetings with department or group heads), <i>Mahalaga Ka!</i> (engagement surveys), and KJAM (an online bulletin board providing regular updates on company events, policies, organizational announcements, and more).
Material topics				
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Strategy and Risk	Our Sustainability Approach, page 47
	3-2	List of material topics	Strategy and Risk	Our Sustainability Approach, page 48-49
Economic Performance				
GRI 3: Material Topics 2021 GRI 201: Economic Performance 2016	3-3	Management of material topics	Strategy and Risk	Investing in Nature and in Future Infrastructure, page 60-61
	201-1	Direct economic value generated and distributed	Economic Contribution	Investing in Nature and in Future Infrastructure, page 63-65 ESG Performance Data - Economic Contribution Value Creation Framework, page 32-33
	201-2	Financial implications and other risks and opportunities due to climate change	Climate Change	Securing Water Amidst Climate Change, page 54
	201-3	Defined benefit plan obligations and other retirement plans	Labour Practices	Retirement at 60, and early retirement at 50 with a 10-year tenure: We offer a one-month salary for each year of service for employees opting for normal retirement at age 60, as well as for those choosing early retirement at age 50 with a minimum tenure of 10 years.
	201-4	Financial assistance received from government	Economic Contribution	We did not receive financial assistance from the government during the reporting period.
Market Presence				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Empowering Water Stewards, page 70-71

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Labour Practices	Our established Performance Management System (PMS) prioritizes achieving targets and evaluating employees based on their performance. We guarantee fair treatment for all eligible employees by providing adjustments tied to performance, irrespective of gender or hierarchical level. Equal treatment is consistently applied to everyone based on their performance, and notably, during the reporting period, the minimum pay for Rank and File employees was set at 61% above the minimum wage.
	202-2	Proportion of senior management hired from the local community	Human Capital	
Indirect Economic Impact				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Investing in Nature and in Future Infrastructure, page 60-61 Empowering Water Stewards, page 82
GRI 203: Indirect Economic Impact 2016	203-1	Infrastructure investments and services supported	Community Relations	Investing in Nature and in Future Infrastructure, page 63-65 Manila Water Foundation
	203-2	Significant indirect economic impacts	Community Relations	The total number of jobs supported in the supply chain is estimated to be 6,028 as of November 2023. Investing in Nature and in Future Infrastructure, page 63-65 Empowering Water Stewards, page 82 Manila Water Foundation ESG Performance Data - Indirect Jobs Created
Procurement Practices				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Our Vendors' Code of Conduct outlines the rules that guide us in fulfilling our obligations and conducting business with integrity, ensuring compliance with standards, policies, laws, and ethical principles.
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Supply Chain	Our total procurement spending can be accessed in our ESG Performance Data - Supply Chain . We are developing the capability to distinguish our spending based on operational locations.
Anti-corruption				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	The Code of Business Conduct and Ethics sets forth the standards for professional and ethical behavior, as well as articulate acceptable and unacceptable conduct and practices in internal and external dealings of the Company.

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Corporate Governance	As part of our ERM Program, we assess all aspects of our business and operations for potential risks. In the reporting period, we have not identified any significant risks related to corruption.
	205-2	Communication and training about anti-corruption policies and procedures	Corporate Governance	<p>As a testament to our commitment to transparency, all corporate policies and guidelines are accessible to the public on our corporate website.</p> <p>Each full- and part-time employee is required to complete an annual online declaration, confirming their understanding and compliance with our Employee Code of Conduct. New hires undergo orientation, where they acquaint themselves with the Code of Business Conduct and Ethics, along with other relevant corporate policies.</p> <p>Furthermore, our Vendor Code of Conduct, sets forth ethical principles for business conduct that we expect vendors across our value chain to uphold</p>
	205-3	Confirmed incidents of corruption and actions taken	Corporate Governance	No incidents of confirmed corruption have been reported during the reporting period.
Materials				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	<p>We continuously innovate and implement resource efficiency initiatives to reduce the use of raw materials in our operations.</p> <p>Investing in Nature and in Future Infrastructure, page 66-67</p>
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Materials	ESG Performance Data - Materials
	301-2	Recycled input materials used	Materials	ESG Performance Data - Materials
	301-3	Reclaimed products and their packaging materials		Not applicable to Manila Water context
Energy				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Securing Water Amidst Climate Change, page 50-51
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Energy	ESG Performance Data - Energy
	302-2	Energy consumption outside of the organization	Energy	Energy consumption outside the organization amounts to 165,847 GJ. The methodology and conversion factors used are the same as GRI 302-1.
	302-3	Energy intensity	Energy	ESG Performance Data - Energy
	302-4	Reduction of energy consumption	Energy	Securing Water Amidst Climate Change, page 57
	302-5	Reductions in energy requirements of products and services	Energy	We do not monitor the energy requirements of products but we regularly-assess the need for such information during our materiality exercise.

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
Water and Effluents				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	<p>We source water responsibly from rivers, lakes, and dams in non-water-stressed regions (based on the World Resources Institute Aqueduct Tool and WWF Water Risk Filter, using a total of 946.67 million cubic meters (MCM) freshwater in 2023. Surface water is the main source of business units in the East Zone, Boracay, Calbayog, Cebu, Tagum, and Vietnam.</p> <p>Laguna, Clark, and other non-east zone business units primarily rely on groundwater. We use groundwater sustainably and we conduct regular studies to ensure sustainable withdrawal practices.</p> <p>We reduce water usage by recycling backwash water from our treatment facilities in the East Zone, Kenh Dong Water and Tagum Water. In 2023, we recycled 13.75 MCM of backwash water with a 13x increase in backwash recovery. We increased backwash recovery in the East Zone to extend cross-border sharing to Maynilad.</p>
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Water and Effluents	Securing Water Amidst Climate Change, page 51-53
	303-2	Management of water discharge-related impacts	Water and Effluents	<p>As part of our service commitment, East Zone, Boracay Water, Clark Water, Estate Water, and Laguna Water treat wastewater before its safe discharge into water bodies. Across the Philippines, we operate 79 wastewater treatment facilities treating 76.76 million cubic meters in 2023.</p> <p>Adhering strictly to DENR DAO 2016-08 and DAO 2021-19 effluent standards, our operations consistently meet or even surpass the required effluent quality of the receiving bodies of water. In 2023, we maintained full compliance with all wastewater-related permits and regulations.</p>
	303-3	Water withdrawal	Water and Effluents	ESG Performance Data - Water Supply
	303-4	Water discharge	Water and Effluents	ESG Performance Data - Wastewater
	303-5	Water consumption	Water and Effluents	<p>Our water consumption is mainly the water production of our water facilities. In 2023, we produced 911.71 mcm of potable water.</p> <p>ESG Performance Data - Water Supply</p>

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
Biodiversity				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Investing in Nature and in Future Infrastructure, page 60-61
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity	Watershed Management Report
	304-2	Significant impacts of activities, products and services on biodiversity	Biodiversity	Watershed Management Report
	304-3	Habitats protected or restored	Biodiversity	Investing in Nature and in Future Infrastructure, page 61 Watershed Management Report
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity	Watershed Management Report
Emissions				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Securing Water Amidst Climate Change, page 50-51
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Emissions	ESG Performance Data - GHG Emissions
	305-2	Energy indirect (Scope 2) GHG emissions	Emissions	ESG Performance Data - GHG Emissions
	305-3	Other indirect (Scope 3) GHG emissions	Emissions	ESG Performance Data - GHG Emissions
	305-4	GHG emissions intensity	Emissions	ESG Performance Data - GHG Emissions
	305-5	Reduction of GHG emissions	Emissions	Securing Water Amidst Climate Change, page 57-59
	305-6	Emissions of ozone-depleting substances (ODS)	Emissions	Disclosure is not applicable as Manila Water does not emit a material amount of these emissions. We will regularly assess to determine the need to track this information.
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Emissions	Manila Water plans to monitor the non-GHG air emissions in the future. In 2023, monitoring is through the air emission testing of generator sets and vehicles. All our tests passed the air emission requirements.
Waste				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	We adhere to proper waste management by observing the waste management hierarchy which includes avoidance, recycling, resource recovery, and safe disposal of wastes.
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Waste	We generate non-hazardous wastes like water treatment sludge, sewer sludge, wastewater grits, screenings, and office waste. Additionally, our operations and laboratories produce hazardous wastes. We manage all wastes responsibly to minimize our environmental impact.

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
	306-2	Management of significant waste-related impacts	Waste	Management of wastes by type: 1. Water treatment sludge is hauled and landfilled by third-party service providers. 2. Sewer sludge or biosolids of wastewater are hauled by a third party, composted and used as soil conditioner (East Zone and Boracay Water); hauled by a third party and used as raw material in a Waste-To-Energy facility (Laguna Water and Estate Water); and stored in drying beds (Clark Water). 3. Grits and screenings from wastewater operations are properly landfilled. 4. Office wastes are hauled by LGUs, segregated in a Materials Recovery Facility to recover recyclables, and the residual wastes are landfilled. 5. Hazardous wastes from operations and laboratories are transported, treated, and properly disposed of by a DENR-accredited service provider.
	306-3	Waste generated	Waste	ESG Performance Data - Wastes
	306-4	Waste diverted from disposal	Waste	ESG Performance Data - Wastes
	306-5	Waste directed to disposal	Waste	ESG Performance Data - Wastes
Supplier Environmental Assessment				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Manila Water ensures the compliance of vendors to financial and technical requirements by implementing a robust accreditation and pre-qualification processes. Compliance by these vendors and suppliers with environmental laws and other relevant standards is checked extensively through these processes, and is consistently monitored throughout the period of engagement with the company. Suppliers are screened using environmental criteria for their accreditation or re-accreditation. Environmental criteria includes: - Compliance to applicable environmental laws - Environmental sustainability programs on energy, water, solid waste, wastewater, and hazardous waste management
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Supply Chain	As of November 2023, 499 out of 601 of the suppliers for accreditation and re-accreditation were screened using the environmental criteria.
	308-2	Negative environmental impacts in the supply chain and actions taken	Supply Chain	No negative environmental impacts in the supply chain in 2023.
Employment				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Empowering Water Stewards, page 70-71
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Human Capital	Empowering Water Stewards, page 82 and 84 ESG Performance Data - New Employee Hires ESG Performance Data - Employee Turnover

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
	401-2	Benefits provided to full-time employees that are not provided to temporary or part time employees	Human Capital	All permanent employees are entitled to health and life insurance coverage plus one free dependent and eligibility to enroll paying dependents, annual leave benefits, standard allowances, and loan facility. Empowering Water Stewards, page 84
	401-3	Parental leave	Human Capital	We strictly adhere to existing laws on parental leaves in the regions where our business operates. For employees governed by Philippine laws, parents are entitled to paid maternity leave of up to 105 days and paternity leave of 7 days. Additionally, under existing Philippine laws, solo parents who have rendered at least 1 year of service are entitled to not more than 7 working days of leave every year. ESG Performance Data - Benefits to Full Time Employees
Labor/Management Relations				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Empowering Water Stewards, page 87-88
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	Labour Practices	We adhere to the provisions prescribed by Philippine law, and we ensure effective communication of any changes to concerned employees through various channels such as one-on-one sessions, townhall meetings, and more.

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Empowering Water Stewards, page 70-71
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Occupational Health and Safety	While we are not accredited, we align with the key elements of ISO 45001, encompassing leadership commitment, worker participation, hazard identification and risk assessment, legal and regulatory compliance, emergency planning, incident investigation, and a commitment to continual improvement. Health and Safety Policy
	403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety	Our safety and precautionary measures undergo regular risk assessment reviews to ensure alignment with industry best practices. This includes conducting hazard identification, risk assessment, and risk control exercises for our managed buildings, construction sites, and corporate office. We foster a culture where all employees actively acknowledge, report, and address hazards and unsafe behaviors that could pose potential harm to themselves, colleagues, or others. Furthermore, we promote a culture of actively embracing and sharing safe behaviors among all employees. Empowering Water Stewards, page 72-74
	403-3	Occupational health services	Occupational Health and Safety	To ensure the confidentiality of worker data, health-related incident reports submitted to DOLE are exclusively handled by the dedicated Wellness Team within the Human Resource Department. This restricted access prevents unauthorized individuals from viewing potentially sensitive information. Empowering Water Stewards, page 72-74
	403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	Empowering Water Stewards, page 72-74
	403-5	Worker training on occupational health and safety	Occupational Health and Safety	Empowering Water Stewards, page 72-74
	403-6	Promotion of worker health	Occupational Health and Safety	Empowering Water Stewards, page 72-74
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety	Health and Safety Officers collaborate closely with project contractors to ensure that workers, both on-site and in our offices, adhere to sound EHS practices. This collaboration aims to foster a robust EHS-minded culture throughout our company.

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
	403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety	While we do not possess an accredited Occupational Health and Safety Management System, we strictly adhere to the OHS standards and guidelines stipulated by DOLE and/or the relevant government agency overseeing occupational health and safety in the country where we operate. This commitment extends to more than 3,000 construction workers engaged at our project sites and 2,663 permanent and temporary employees.
	403-9	Work-related injuries	Occupational Health and Safety	ESG Performance Data - OHS (Employees) Empowering Water Stewards, page 72-74
	403-10	Work-related ill health	Occupational Health and Safety	There were no incidents of work-related ill-health during the reporting period.
Training and Education				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Empowering Water Stewards, page 70-71
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Human Capital	ESG Performance Data - Training & Education
	404-2	Programs for upgrading employee skills and transition assistance programs	Human Capital	Empowering Water Stewards, page 84-86
	404-3	Percentage of employees receiving regular performance and career development reviews	Human Capital	Empowering Water Stewards, page 84
Diversity and Equal Opportunity				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Empowering Water Stewards, page 76-81
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Human Capital	For information on diversity of employees, refer to Empowering Water Stewards, page 81 and ESG Performance Data - Employee Demographics For information on the composition of our Board of Directors, refer to the Corporate Governance Report, page 110 ; and ESG Performance Data - Employee Demographics
	405-2	Ratio of basic salary and remuneration of women to men	Human Capital	Rank and File - Average salary of Female is higher by 5% than Male Middle Manager - Average salary of Male is higher by 3% than Female Sr. Manager - Average salary of Male and Female are at the same level Director - Average salary of Female higher by 8% than Male <i>Note: Gender pay ratio applies only to permanent employees.</i>
Non-discrimination				

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Non-Discrimination and Anti-Harassment Policy (Including Disability-related Issues)
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Labour Practices	There were no reported incidents of discrimination during the reporting period.
Freedom of Association and Collective Bargaining				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Empowering Water Stewards, page 87-88
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Labour Practices	Our Vendor Code of Conduct , adhered to by our accredited vendors, is fully compliant with Department Order No. 18-1. This regulation focuses on promoting employment and ensuring the observance of workers' rights to just and humane conditions of work, security of tenure, as well as the principles of self-organization and collective bargaining.
Child Labor				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	We do not tolerate the exploitation of children below eighteen (18) years of age in any of our operations, services, engagements, and business dealings. We support all undertakings that protect the rights of children below eighteen (18) years of age against unnecessary, forced, and hazardous forms of labor.
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Labour Practices	Child Labor Prevention and Elimination Policy Our Vendor Code of Conduct , followed by all accredited vendors, prioritizes the prevention and elimination of child labor in accordance with Department Order No. 18-1.
Forced or Compulsory Labor				
GRI 3: Material Topics 2021	3-3	Management of material topics		Our Vendor Code of Conduct , followed by all accredited vendors, is fully compliant with Department Order No. 18-1, emphasizing the prohibition and prevention of Forced or Compulsory Labor.
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Labour Practices	
Rights of Indigenous Peoples				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	We acknowledge the vital role of indigenous peoples as partners for change, ensuring that our operations do not adversely affect their way of life.
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	Community Relations	There have been no incidents of violations involving the rights of indigenous peoples during the reporting period.
Local Communities				

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Our Sustainability Approach, page 45-46
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Community Relations	Our Sustainability Approach, page 45-46 Empowering Water Stewards, page 88-90 Manila Water Foundation
	413-2	Operations with significant actual and potential negative impacts on local communities	Community Relations	To mitigate public inconvenience during project construction, we implement traffic management plans, acquire permits, conduct pre-construction environmental impact assessments, and obtain environmental compliance certificates from DENR.
Supplier Social Assessment				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	We prioritize the evaluation of suppliers' adherence to labor regulations and other pertinent social regulations, alongside their compliance with financial and technical requirements through rigorous accreditation and pre-qualification processes.
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Supply Chain	Documents related to health and safety, labor practices, and compliance with laws and regulations stipulated in the Vendor Code of Conduct are integrated into the accreditation requirements for new suppliers. As of November 2023, 499 out of 601 suppliers for accreditation and reaccreditation underwent screening using these documents.
	414-2	Negative social impacts in the supply chain and actions taken	Supply Chain	While we do not conduct assessments of suppliers specifically on their actual and potential negative social impacts, a dedicated team is responsible for evaluating the overall performance of our vendors.
Public Policy				
GRI 3: Material Topics 2021	3-3	Management of material topics	Corporate Governance	We abstain from making political contributions. Additionally, our Code of Business Conduct and Ethics explicitly prohibits the offering of facilitating payments to any private or government officials or employees with the intent of gaining perceived or actual favor or advantage.
GRI 415: Public Policy 2016	415-1	Political contributions	Corporate Governance	

GRI Standards

Standard	Code	Disclosure Description	Material Topic	Manila Water Disclosure
Customer Health and Safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Investing in Nature and in Future Infrastructure, page 60-61
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Water and Effluents	Investing in Nature and in Future Infrastructures, page 67 ESG Performance Data - Water Quality
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Water and Effluents	ESG Performance Data - Incidents of Non-Compliance
Marketing and Labeling				
GRI 3: Material Topics 2021	3-3	Management of material topics		This topic is not considered material for Manila Water at the moment. Nevertheless, we will conduct regular assessments to determine whether it becomes necessary to start tracking it in the future.
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling		
	417-2	Incidents of non-compliance concerning product and service information and labeling		
	417-3	Incidents of non-compliance concerning marketing communications		
Customer Privacy				
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategy and Risk	Our Data Privacy Statement and Policy commits to protect the privacy of the personal information of our clients, employees, or any other individuals in connection with the water, used water and sanitation services we provide in accordance with the Data Privacy Act of 2012.
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Cybersecurity	There have been no incidents of non-compliance concerning breaches of customer privacy and losses of customer data during the reporting period.

Sustainability Accounting Standards Board (SASB)

Topic	Code	Metric	Material Topic	Manila Water Disclosure
Energy Management				
Energy Management	IF-WU-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Energy	ESG Performance Data - Energy
Distribution Network Efficiency				
Distribution Network Efficiency	IF-WU-140a.1	Water main replacement rate	Water and Effluents	ESG Performance Data - Distribution Network Efficiency
	IF-WU-140a.2	Volume of non-revenue real water losses	Water and Effluents	ESG Performance Data - Water Supply
Effluent Quality Management				
Effluent Quality Management	IF-WU-140b.1	Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations	Water and Effluents	ESG Performance Data - Incidents of Non-Compliance
	IF-WU-140b.2	Discussion of strategies to manage effluents of emerging concern	Strategy and Risk	We regularly monitor detergents (as surfactants), classified as effluent of emerging concern in SASB, as a requirement of the Department of Environment and Natural Resources effluent standards. We continuously enhances our ability to detect other contaminants of emerging concerns. For more information refer to this news .
Water Affordability & Access				
Water Affordability & Access	IF-WU-240a.1	Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers	Customer Service	Average Residential Customers Tariff for Major Subsidiaries, Php/30 cu.m., excluding taxes East Zone - Php 28.13 Laguna Water - Php 46.54 Boracay Water - Php 109.43 Clark Water - Php 16.28 Includes environmental charges for East Zone, Boracay Water, and Laguna Water
	IF-WU-240a.3	Number of residential customer water disconnections for non-payment, percentage reconnected within 30 days	Customer Service	ESG Performance Data - Reconnection Rate
	IF-WU-240a.4	Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory	Customer Service	Empowering Water Stewards, page 90

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Topic	Code	Metric	Material Topic	Manila Water Disclosure
Drinking Water Quality				
Drinking Water Quality	IF-WU-250a.1	Number of (1) acute health-based, (2) nonacute health-based, and (3) non-health-based drinking water violations	Water and Effluents	For total number of drinking water violations, refer to: ESG Performance Data - Incidents of Non-Compliance For compliance to drinking water standards, refer to: ESG Performance Data - Water Quality
	IF-WU-250a.2	Discussion of strategies to manage drinking water contaminants of emerging concern	Strategy and Risk	Investing in Nature and in Future Infrastructure, page 67
End-Use Efficiency				
End-Use Efficiency	IF-WU-420a.1	Percentage of water utility revenue from rate structures designed to promote conservation and revenue resilience		Disclosure may not be applicable to the Philippine context. We will regularly assess to determine the need to track this information.
	IF-WU-420a.2	Customer water savings from efficiency measures, by market		Disclosure may not be applicable to the Philippine context. We will regularly assess to determine the need to track this information.
Water Supply Resilience				
Water Supply Resilience	IF-WU-440a.1	Total water sourced from regions with High or Extremely High Baseline Water Stress; percentage purchased from a third party	Water and Effluents	No water was withdrawn from regions with high or extremely high baseline water stress. This is based on the WRI Aqueduct Tool and the WWF Water Risk Filter as of May 2023. % water purchased from third party - 0% ESG Performance Data - Water Supply
	IF-WU-440a.2	Volume of recycled water delivered to customers	Water and Effluents	ESG Performance Data - Water Supply
	IF-WU-440a.3	Discussion of strategies to manage risks associated with the quality and availability of water resources	Strategy and Risk	Securing Water Amidst Climate Change, page 54-55 Investing in Nature and in Future Infrastructure, page 62 Risk Management
Network Resiliency & Impacts of Climate Change				
Network Resiliency & Impacts of Climate Change	IF-WU-450a.1	Wastewater treatment capacity located in 100-year flood zones	Water and Effluents	Fifteen of our wastewater treatment facilities with a total capacity of 270,000 m ³ /day are in medium to high flood zones (0.5-meter to more than 1.5-meter flood level). This is based on the WRI Aqueduct Floods. Wastewater treatment facilities within these zones are built or retrofitted such that operations will not be affected, or affected with minimal impact during flooding. It is assumed that normal operations can resume promptly after a short downtime.

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Topic	Code	Metric	Material Topic	Manila Water Disclosure
	IF-WU-450a.2	(1) Number and (2) volume of sanitary sewer overflows (SSO) and (3) percentage of volume recovered		Manila Water does not monitor sanitary sewer overflows. We are still building the capacity to monitor this information.
	IF-WU-450a.3	(1) Number of unplanned service disruptions and (2) customers affected, each by duration category	Customer Service	ESG Performance Data - Service Disruptions
	IF-WU-450a.4	Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure	Customer Service	Securing Water Amidst Climate Change, page 50-51
Activity Metrics				
Activity Metrics	IF-WU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served, by service provided	Water and Effluents	ESG Performance Data - Water Access
	IF-WU-000.B	Total water sourced, percentage by source type	Water and Effluents	For volume of water sourced by per type, refer to: ESG Performance Data - Water Supply
	IF-WU-000.C	Total water delivered to: (1) residential, (2) commercial, (3) industrial, and (4) all other customers	Water and Effluents	For total potable water delivered to customers, refer to: ESG Performance Data - Water Access
	IF-WU-000.D	Average volume of wastewater treated per day, by (1) sanitary sewer, (2) stormwater, and (3) combined sewer	Water and Effluents	For total treated water, refer to: ESG Performance Data - Wastewater
	IF-WU-000.E	Length of (1) water mains and (2) sewer pipe	Water and Effluents	ESG Performance Data - Distribution Network Efficiency

Task Force on Climate-related Financial Disclosures (TCFD)

Element	Recommended Disclosure	Material Topic	Manila Water Disclosure
Governance			
Governance	Describe the Board's Oversight of Climate-related risks and opportunities.	Corporate Governance	Securing Water Amidst Climate Change, page 53-54
	Describe management's role in assessing and managing climate-related risks and opportunities.	Corporate Governance	Securing Water Amidst Climate Change, page 53-54
Strategy			
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Strategy and Risk	Securing Water Amidst Climate Change, page 53-54
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Strategy and Risk	Securing Water Amidst Climate Change, page 53-54
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Strategy and Risk	Securing Water Amidst Climate Change, page 53-54
Risk Management			
Risk Management	Describe the organization's processes for identifying and assessing climate-related risks.	Strategy and Risk	Climate risk is included in the Risk Management Process as a risk driver. In addition, we engaged third-party consultants to conduct resiliency and business interruption studies for East Zone and Laguna Water. These studies assessed the impact of specific scenarios, such as a 180-year rainfall event and a tropical cyclone with 220 kph sustained winds. We also had the enterprise-wide climate scenario assessment for RCPs 4.5 and 8.5 to identify potential financial impacts of climate-related risks and opportunities to the company. Feasibility studies and Environmental Impact Assessments for projects also take into account climate-related risks and impacts. Securing Water Amidst Climate Change, page 53-54
	Describe the organization's processes for managing climate-related risks.	Business Continuity	Securing Water Amidst Climate Change, page 53-54
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Strategy and Risk	Securing Water Amidst Climate Change, page 54-59

TCFD Recommendations

Element	Recommended Disclosure	Material Topic	Manila Water Disclosure
Metrics and Targets			
Metrics and Targets	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Climate Change	Climate-related metrics of Manila Water: 1. Water Security 2. Watershed protected 3. Watershed reforested and enriched 4. Non-Revenue Water 5. GHG Emissions 6. GHG Emission Intensities
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	Emissions	In 2023, we enhanced our greenhouse gas accounting, covering Scope 1 (fuel, refrigerants, wastewater, and fugitive emissions), Scope 2 (electricity use), and significant Scope 3 categories. This update aligns with our 2021 baseline GHG emissions, performed by a third-party consultant for our net-zero roadmap development. ESG Performance Data - GHG Emissions Securing Water Amidst Climate Change, page 58-59
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Climate Change	We have set climate-related targets for 2025, focusing on water security, watershed protection, reforestation, NRW reduction, and GHG reduction and avoidance. Refer to our ESG Commitments to 2025 Additionally, we are refining our Scope 1 and 2 GHG reduction targets to align with science-based targets aiming to limit global mean temperatures to 1.5°C.

Additional Indicators

Disclosure	Material Topic	IR Capital	Location/Page
Septic tanks desludged	Community Relations	Manufactured Intellectual Human Social + Relationship	ESG Performance Data - Wastewater Services
Non-Revenue Water, %	Water and Effluents	Manufactured Intellectual Capital	ESG Performance Data - Water Supply
Biochemical Oxygen Demand (BOD) of organic pollution removed	Water and Effluents	Manufactured Intellectual Capital	ESG Performance Data - Wastewater
Trees Planted	Biodiversity	Natural	ESG Performance Data - Biodiversity
Watershed Area Reforested	Biodiversity	Natural	ESG Performance Data - Biodiversity
Customer Concerns Received and Resolved	Customer Service	Intellectual Human Social + Relationship	ESG Performance Data - Customer Concerns
Customer Satisfaction Score	Customer Service	Intellectual Human Social + Relationship	ESG Performance Data - Customer Satisfaction Score
Vendors Engaged	Supply Chain	Financial Manufactured Social + Relationship	ESG Performance Data - Supply Chain
Greenhouse Gas Avoided due to Wastewater Treatment	Emissions	Manufactured Natural	ESG Performance Data - Wastewater