



## Guide to Sustainability Reporting and Accountability for Local and Regional Authorities

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# **Addition to the Guide: 'Get started!'**

## Trailer Supplement to the Guide: 'Getting started'

In November 2024, the Sustainability Reporting Guide for local authorities was presented (see [Guide](#)). The Sustainability Reporting Guide is intended to support local authorities in drawing up a sustainability report. She provides guidance and practical tips for measuring, reporting and improving sustainability performance. By benchmarking and sharing best practices, the guide stimulates transparency and improvement of performance. This contributes to the realisation of sustainability objectives at national and local level and increases awareness of sustainability among citizens and businesses. At the time, it was already emphasized that it is a growth document: a guide in development, which moves along with insights, practical experiences and policy developments.

This *addition to the Guide* is the next step. The aim of this supplement is to provide even better support to local and regional authorities in actually getting started with sustainability reporting. Whereas the original guide mainly offered guidelines and frameworks, this addition provides more practical guidance: which steps are needed, in what order, and how can they be implemented in concrete terms. This expansion came about in response to feedback from practice, in which it was indicated that certain parts of the guide were experienced as too theoretical. By responding to this, this addition offers a clearer step-by-step plan, so that governments can achieve their sustainability ambitions in a more targeted way. The focus is explicitly on 'getting started'.

This supplement focuses on:

- the double materiality analysis; method to determine relevant sustainability themes;
- The digital Sustainability Reporting Dashboard (expected publication: end of March 2026 on [waarstaatjegemeente.nl](http://waarstaatjegemeente.nl));
- Progress on the development task for indicators that are not yet measurable (circularity).

Progress has been made on the **double materiality analysis (DMA)**, which is now available in an 80% version. An 80% Double Materiality Analysis was deliberately chosen, because local and regional authorities have largely similar characteristics and tasks. At the same time, it is recognized that a part is always context-specific. This version provides a solid basis for determining material sustainability themes, both from an impact perspective and a financial perspective. The results of this analysis have been incorporated into the core set of indicators, which has strengthened its content. The 80% version is sufficient for the time being because it is based on shared tasks and policy frameworks of local authorities, and contains the most important themes that are widely recognisable. For many organizations, this provides a solid starting point in the early stages of sustainability reporting. Further deepening can take place later by supplementing the 80% version to a 100% version in which the own local context is taken into account. For organizations that want to further refine the DMA and tailor it to their own context, this supplement provides insight into the steps to follow. In addition, an Excel format is available that can be used as a basis, which will be added as an appendix to the publication of the Supplement to the Guide.

In addition, work is being done on setting up a **Sustainability Reporting Dashboard**, which will make reporting on sustainability easier. This dashboard will be made available digitally to municipalities and provinces via [waarstaatjegemeente.nl](http://waarstaatjegemeente.nl) at the end of March 2026.

Finally, the indicators continue **to evolve**. Recent reports on the circular economy show that a start is being made on appropriate indicators. However, these have not yet been made accessible via national data sources. The development task for indicators thus remains topical and relevant. When the next step is taken in this, another addition will be published.

In order to make and keep sustainability reports comparable, it is important that organisations focus on the indicators included in this Guide for the time being. In this way, we maintain the unambiguity and usability of the reports in practice.

# Content 'getting started'

This supplement to the sustainability reporting guide is intended to help organisations on their way to reporting on sustainability; The emphasis is on actually getting to work. The supplement consists of the following components:

## 1) Step-by-step plan 'getting started'

A practical 3-step plan is presented that supports organizations in setting up or improving their sustainability reporting. This plan consists of three successive steps:

### *Step 1: determine which themes are relevant to the organisation*

For organisations that start drawing up a sustainability report, it is essential to have a clear and relevant set of indicators. By performing the 80% double materiality analysis, the core set has become more robust. This can therefore be used to determine the relevant themes.

The (updated) core set is presented in Appendix 1, followed by the definitions and sources (Appendix 2). The method of double materiality analysis (DMA) is explained in Appendix 3.

In-depth step: If the organization wishes to supplement the 80% version based on its own context, or a 100% double materiality analysis, this supplement offers a process description and Excel format for this.

Note: The updated core set differs in parts from the original core set. If you have already started reporting, please consult Appendix 5 in which the changes are visualised.

### *Step 2: Understand the current status of these relevant themes*

Information must then be collected for the relevant themes.

To simplify this, a dashboard is set up. This dashboard will be published on [waarstaatjegemeente.nl](http://waarstaatjegemeente.nl) at the end of March 2026.

### *Step 3: Formulate objectives and measures, anchor in the P&C cycle*

In this step, the insights from the collected data are translated into concrete objectives and measures. To then report and account for this via the P&C cycle. This supplement explains how this can be done.

## 2) Development assignment core set

The guide continues to be developed, partly because not all indicators are yet measurable. For the circular economy, a start is already being made at the national level for possible indicators, but national data sources are still lacking; Once they are in place, they are added to enable unambiguous and efficient reporting.

# Step-by-step plan 'getting started'

## 1 Determine which themes are relevant to the organization

The Sustainability Reporting Guide for local authorities is a first step towards reporting on sustainability in a structured way. An important part is the **core set of indicators**. This set helps to quickly and unambiguously gain insight into relevant sustainability themes. In the creation of the core set, no double materiality analysis (DMA) had yet been carried out. In this addition, this DMA has been implemented. This analysis maps out which themes are materially (relevant) for local and regional authorities from both a social and financial perspective.

An 80% version was chosen for the implementation of the DMA, because local authorities have largely similar tasks and tasks. The changes that followed from the DMA have remained limited (see page 20), which confirms that the original insights from practice already formed a solid basis. By performing the DMA, these insights have been validated and refined where necessary, resulting in a limited number of mutations:

- **Additions:** A number of indicators have been added because they emerged as material in the DMA, but were not yet included in the original core set.
- **Removals:** At the same time, some themes and associated indicators have been removed, as they are no longer considered material on the basis of the DMA.
- **Movements:** Some indicators have been moved, for example from the *basic core set* to the *additional core set for municipalities*.
- **Distinction in reporting:** An explicit distinction has been made between indicators that relate to impact-material themes and which are financially material. This helps local authorities to report in a more targeted way, depending on the type of materiality.



### **The updated core set is in Appendix 1**

(Appendix 2 presents sources and definitions of the updated core set, Appendix 3 provides insight into the method followed to arrive at the themes for the core set)

The 80% version was created on the basis of shared tasks, responsibilities and policy frameworks of local and regional authorities. This contains the most material themes that are widely recognizable within municipalities, provinces and water authorities. For many organizations, this version is sufficient as a starting point, especially in the early stages of sustainability reporting. As an organization progresses and gains more control, the need arises to deepen the analysis and make it more specific. At that time, the existing basis provides guidance, and can be supplemented with local context, unique tasks and stakeholders. Appendix 4 contains a manual so that organizations can develop their own 100% version step by step.

## 2 Gain insight into the current status of these relevant themes

Once you have determined which themes are relevant to your organization in step 1, the next step is to collect information. This includes linking appropriate indicators to each theme and mapping the current status of these indicators. Ideally, you should collect this data over several years so that you can spot trends and monitor progress.

This part of the guide helps you to gain structured insight into where your organization stands in the field of sustainability. This is done by providing an (updated) core set of indicators and making a digital dashboard with public information available in which these indicators are included. This makes relevant information easily accessible and you can quickly get started monitoring sustainability themes within your organization.

The dashboard will be published on [waarstaatjegemeente.nl](http://waarstaatjegemeente.nl) at the end of March 2026.

## 3 Formulate objectives and measures, anchor in the Planning&Control (P&C) cycle

After identifying relevant sustainability themes and collecting information, the formulation of objectives and measures follows. This helps local authorities to make their sustainability ambitions concrete and translate them into action. By determining tasks, developing transition paths and establishing indicators, a clear course is created. By embedding this in the P&C cycle, sustainability becomes a structural part of the organisation.

### Step I: Formulate concrete objectives, indicators and determine the tasks

For sustainability ambitions, based on the materiality analysis, it starts with formulating concrete objectives and associated indicators. This applies to both their own impact (inside-out) and external risks (outside-in). Policy goals are often set nationally (national goals), but it still has to be determined locally (administratively) where the organization stands and what they must achieve in the coming years.

### Step II: Determine the promising measures in transition pathways

Once the challenges are clear, promising measures must be identified, weighed up and planned over time (linked to milestones where possible). Local governments have often already developed policies; It is important to make an inventory of this first. Scientifically substantiated calculations make it possible to determine the expected contribution of measures. This forms the basis for a strategy and transition paths, tailored to the local context.

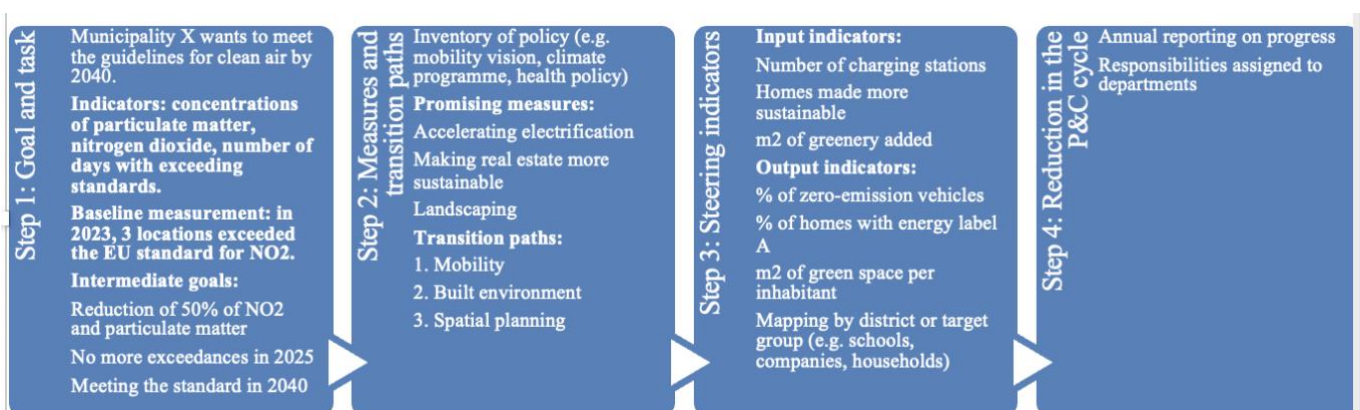
### Step III: Determine the control indicators (input/output) for the transition pathways

For each transition path, the most effective measures are selected on the basis of expected yield (such as CO<sub>2</sub> reduction) and target group. Relevant input and output indicators are established, ideally aligned with national standards for unambiguous monitoring. Setting objectives and transition paths creates a 'sustainability budget'.

### Step IV: Embed the control in the P&C cycle in a program or specific section

Sustainability goals can be effectively secured through the Planning & Control cycle. It is recommended to include an integrated sustainability budget as a separate section or programme, so that the progress of transition paths can be properly monitored. A structured process for collecting, analyzing, and reporting sustainability data is essential, with clear internal responsibilities and guidelines. When reporting, a certain time delay (delay in data availability) must be taken into account, because sustainability data often only becomes available with a delay

A fictitious example is presented below, in which the four steps are made clear for the theme of 'air pollution'.



## Understanding the circular economy

This Guide continues to be developed. Not all indicators are currently equally measurable, which is why we are actively monitoring how national data sources develop further. For example, it appears that a step has already been taken in the field of circular economy in the past period: indicators are available, the government has set targets, but national, publicly accessible data sources are still lacking. As soon as they are available, they will of course be included. The starting point remains: connect to what is available and usable nationally, so that organizations can report efficiently and unambiguously.

### **Six key indicators for circular monitoring: based on the ICER and PCER**

The transition to a circular economy requires clear, measurable insights. At the national level, the **ICER 2025** ([Integral Circular Economy Report](#)), drawn up by the Netherlands Environmental Assessment Agency, provides an overview of progress and bottlenecks in the Netherlands. At the provincial level, this is supplemented by the **PCER** ([Provincial Circular Economy Report](#)), which highlights regional developments and opportunities. In order to effectively translate these reports into local policy and implementation, six generic indicators have been identified that form the core of circular monitoring. These indicators can be applied at different levels of scale and provide a solid basis for measuring, comparing and steering circular performance. The six indicators are:

#### **1. Material use.**

This indicator provides insight into the quantity and composition of materials used within a region in production, consumption and infrastructure. The distinction between primary and secondary raw materials is essential here. A decrease in the use of primary materials indicates progress towards circularity.

#### **2. Flows of goods.**

This indicator looks at the mass and value of goods entering and leaving a region. This provides insight into economic dependencies, trade relationships and the potential for closing local cycles.

#### **3. Waste treatment – improvement potential**

Analyses how waste is processed and where there are still opportunities for improvement, such as more recycling, less incineration or better separation at the source. This helps to close cycles and reduce residual waste.

#### **4. Greenhouse gas emissions (CO<sub>2</sub> equivalents, scope 3)**

Focuses on the indirect emissions that arise from the production, transport and consumption of goods. This indicator is essential for determining the climate impact of material use.

#### **5. Environmental Cost Indicator (ECI)**

Convert environmental effects into monetary values (e.g. per material flow), making it possible to compare the impact of products and processes and to steer towards cost reduction through sustainability.

#### **6. Supply (un)certainty of critical raw materials**

Security of supply of critical raw materials assesses the risks of disruption of material flows due to geopolitical tensions, scarcity or dependence on external sources. This is important for increasing economic resilience.

### **National Circular Economy Programme**




In October 2025, the National Circular Economy Programme ([NPCE 2025](#)) was presented by the government. This concerns the updated policy programme. In the NPCE 2023 it was announced that there would be more concrete national targets, the updated NPCE 2025 gives substance to this. The policy focuses on:

- 1) Conservation of raw materials,
- 2) Substitution of raw materials and
- 3) Saving raw materials.

# Attachments / Appendixes

## 1. Updated core set, adapted in response to DMA

Appendix 1 presents the updated core set. What is new compared to the original core set is that an explicit distinction has been made between indicators that relate to impact-material themes and those that are financially material. This is made visually clear by means of the following symbols:

-  = impact materiality
-  = Financial materiality
-  = Double materiality

2. Data, definitions and sources: 'updated core set'
3. Double Materiality Analysis (DMA): description of the method
4. Getting started with the DMA yourself
5. 'Original core set' incl. changes due to DMA

# Appendix 1: Updated core set (based on DMA)

## Updated core set (based on DMA)

● = impact materialiteit  
💰 = Financiële materialiteit  
■ = Dubbele materialiteit




**Legend**

|                 |          |                  |
|-----------------|----------|------------------|
| Available dates | Own data | Development data |
|-----------------|----------|------------------|

### Basic core set (1/2)






| Environmental   | Indicator  | Social                          | Indicator   | Governance                     | Indicator   |
|---|--|---------------------------------|---|--------------------------------|---|
| <b>E1 Climate change</b>                                    |  | <b>S3 Social Inclusion</b><br>💰 | <b>No discrimination</b><br><br>Prevention and recovery: insight into actions taken to prevent, mitigate or repair negative impacts (descriptive) | <b>G1 Professional Conduct</b> |   |
| Energy transition   |  |                                 |   | Assignment-Sponsorship 💰       | Supplier relationship management                    |
| Energy consumption ●  | Gas consumption  |                                 |   | Cybersecurity 💰                | Data breaches                                       |
|   | Electricity consumption  |                                 |   |                                | Existence and operation of the complaints procedure |
|   | Heat consumption   |                                 |   |                                |   |
|   | Total known renewable energy   |                                 |   |                                |   |
| Greenhouse gas emissions                                    | CO <sub>2</sub> emissions  |                                 |   |                                |   |
| Climate adaptation  |  |                                 |   |                                |   |
| Heat  | Average surface temperature  |                                 |   |                                |   |
|   | Health risk for the elderly (due to heat stress)   |                                 |   |                                |   |
| Water   | Development task: Increase or decrease of buildings in areas where there are points of attention from the water and soil system (connect to Regional Climate Adaptation Monitor) |                                 |   |                                |   |
| Drought   | The increase or decrease in water storage capacity over time   |                                 |   |                                |   |
| <b>E2 Pollution / E3 Water and Marine Resources</b>         |  |                                 |   |                                |   |
| Water pollution ●   | Development task   |                                 |   |                                |   |
| Water scarcity  | Development task   |                                 |   |                                |   |
| <b>E4 Biodiversity and ecosystems</b>                       |  |                                 |   |                                |   |
| Types   | Number of species of wild bees   |                                 |   |                                |   |
| Habitats - ecosystems                                       | Area of ecologically managed green space   |                                 |   |                                |   |
| Development task  | Development task to develop standardised indicators for biodiversity   |                                 |   |                                |   |
| <b>E5 Use of materials and circular economy</b>             |  |                                 |   |                                |   |
| Material substitution / Longevity / High-quality processing | In development: use of materials, goods flows, waste processing, CO <sub>2</sub> ECI, supply (un)certainly of critical raw materials   |                                 |   |                                |   |

# Updated core set (based on DMA)



-  = impact materialiteit
-  = Financiële materialiteit
-  = Dubbele materialiteit

| Legend          |          |                  |
|-----------------|----------|------------------|
| Available dates | Own data | Development data |

## Basic core set (2/2)



| Own organization - Environment  |   | Own organization - Social               |  | Own organization - Governance |  |   |                  |  |
|---|---|---|--|-------------------------------|--|---|------------------|--|
| Climate impact  | Scope 1 and 2   | <b>S1 Eigen werknemers</b>              |  |                               |  |   |                  |  |
|   | Progress of the Paris Agreement   |   |  |                               |  | Work-life balance  | Development task |  |
|   | Scope 3   |   |  |                               |  | Privacy   | Development task |  |
|   | Own real estate  |   |  |                               |  | Energy labels   |                  |  |
|   |                  |   |  |                               |  | Electricity consumption   |                  |  |
|   |                  |   |  |                               |  | Gas consumption   |                  |  |
|   |                  |   |  |                               |  | Use district heating  |                  |  |
|   |   |   |  |                               |  | CO2 performance ladder  |                  |  |
|   | Policies/actions on physical climate risks  |   |  |                               |  | Physical climate risks in municipal real estate   |                  |  |
|   |   |   |  |                               |  | Floods  |                  |  |
|   | Tackling land subsidence and salinisation   |   |  |                               |  |   |                  |  |
| Circular economy  | Waste: collection, separation and reuse   |   |  |                               |  |   |                  |  |
| Water pollution  | Development task  |   |  |                               |  |   |                  |  |
| Voluntary topics Own organization   |   | Voluntary topics Own organization       |  |                               |  |   |                  |  |
| Climate impact  | Multi-year plan incl. sustainability plans  | <b>Wages (S1 Own staff)</b>             |  |                               | Wage gap   |   |                  |  |
|   | Municipal infrastructure  | <b>S2 Employees in the value chain)</b> |  |                               | Incidents of employees (in the supply chain)       |   |                  |  |
|   | Municipal water management  | Good employment practices               |  |                               | % realisation of quota under the Participation Act |   |                  |  |
|   | Heat problems and social consequences   | Fulfilment of statutory duties          |  |                               | Social Support Act, Participation Act, Youth Aid   |   |                  |  |
|   | Climate-proof greenery/biodiversity in the built environment                                      |   |  |                               | Housing cultural institutions                      |   |                  |  |
|   | Realisation of green-blue veining   |   |  |                               | Housing schools                                    |   |                  |  |
|   | Use of materials for renovation & development of real estate (including contracted work)          |   |  |                               |  |   |                  |  |

# Updated core set (based on DMA)




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| Legend          |          |                  |
|-----------------|----------|------------------|
| Available dates | Own data | Development data |

## Additional Municipalities


| Environmental   | Indicator   | Social  | Indicator  | Governance | Indicator |
|---|---|---|--|------------|-----------|
| <b>E1 Climate change</b>  |   | <b>S4 inhabitants</b>   |  |            |           |
| Sustainable mobility  | Coverage of charging needs of electric cars             | Well-being of residents   | Property satisfaction                                      |            |           |
|   | Number of shared cars                                   |   | Life satisfaction  |            |           |
|   | Getting Around - Train                                  |   | Satisfaction with the living environment                   |            |           |
| <b>E2 Verontreiniging</b>   |   |   | Satisfaction with leisure time                             |            |           |
| Luchtkwaliteit  | Blootstelling NO2+PM10                                  |   | Perceived health   |            |           |
| Bodem   | Bodemkwaliteit  |   | Persons with one or more long-term illnesses or conditions |            |           |
|   | Getting Around - Bus/tram/metro                         |   | Overweight   |            |           |
| <b>E4 Biodiversity and ecosystems</b>   |   |   | Social cohesion  |            |           |
| Green/land use and  | Oppervlakte openbare ruimte groen totaal excl agrarisch |   | Often feeling unsafe in the neighborhood                   |            |           |
|   | Het aantal bomen per inwoner                            |   | Trust in others  |            |           |
| <b>E5 Materiaalgebruik en circulaire economie</b>   |   | Trust of Inhabitants  | Trust in institutions                                      |            |           |
| Grondstoffen verminderen conversion  | Huishoudelijk restafval                                 |   |  |            |           |

# Updated core set (based on DMA)

-  = impact materialiteit
-  = Financiële materialiteit
-  = Dubbele materialiteit

| Legend          |          |                  |
|-----------------|----------|------------------|
| Available dates | Own data | Development data |

## Additional Provinces

| Environmental  | Indicator  | Social  | Indicator                                   | Governance | Indicator |
|--|--|---|---|------------|-----------|
| <b>E1 Climate change</b>   |  | <b>S4 inhabitants</b>   |   |            |           |
| Sustainable mobility   | Getting Around - Bus/tram/metro                                      | Well-being of residents   | Available recreational space per inhabitant |            |           |
|  | % sustainable buses  |   | % of first-time buyers looking for a        |            |           |
|  | % sustainable trams  |   | % flow that cannot go any further           |            |           |
| Energy transition/<br>Energy consumption  | % of homes 'off gas'   | Trust of Inhabitants  | Property satisfaction                       |            |           |
|  | % of realized connections compared to desired connections            |   | quality of housing                          |            |           |
| Climate adaptation   | increase % of greenery in public spaces                              |   | Overweight                                  |            |           |
| Bio-based construction   | % biobased area  |   | Often feeling unsafe in the neighborhood    |            |           |
|  | % application biobased: think of wood construction or something else |   | Life expectancy                             |            |           |
| Agriculture  | % of circular agriculture  |   | Satisfaction with leisure time              |            |           |
|  |  |   | Trust in others                             |            |           |
|  |  |   | Trust in institutions                       |            |           |

# Updated core set (based on DMA)

- = impact materialiteit
- 🏆 = Financiële materialiteit
- = Dubbele materialiteit

**Legend**

|                 |          |                  |
|-----------------|----------|------------------|
| Available dates | Own data | Development data |
|-----------------|----------|------------------|

## Additional Water authorities

| Environmental   | Indicator   | S3 Getroffen gemeenschappen                                    | Governance | Indicator |
|---|---|--|------------|-----------|
| <b>E1 Climate change</b> <span style="color: blue;">●</span>        | Energy recovered: m3 biogas/gas   |  |            |           |
|   | Energy recovered/generated: Kwh   |  |            |           |
| <b>E2 Pollution</b>   |   | Clean water and sanitation <span style="color: gold;">🏆</span> | Own data   |           |
| Purification performance <span style="color: blue;">●</span>        | % of WWTPs that meet the treatment performance from the permits/permit requirements |  |            |           |
| Purified water <span style="color: blue;">●</span>                  | Number of WWTPs (Sewage Treatment Plants)   |  |            |           |
|   | Compliance rate WWTPs with permit requirements                                      |  |            |           |
|   | Meeting the decrease in the obligation towards municipalities                       |  |            |           |
| <b>E3 Water and marine resources</b>                                |   |  |            |           |
| WFD (Water Framework Directive) <span style="color: blue;">●</span> | % Water bodies that comply with WFD requirements                                    |  |            |           |
| Bathing water <span style="color: blue;">●</span>                   | % of official bathing water sites that meet bathing water quality requirements      |  |            |           |
| Water safety <span style="color: blue;">●</span>                    | Number of bathing water locations with blue-green algae                             |  |            |           |
| Flooding/ Sufficient water  | % of the number of KM's of flood defences that meet the standard year 2050          |  |            |           |
|   | % management area that meets the flooding standard                                  |  |            |           |
| Climate Monitor <span style="color: blue;">●</span>                 | % management area with actions for solution to flooding standard                    |  |            |           |
|   | Degree of energy neutrality   |  |            |           |
| Water extraction <span style="color: gold;">🏆</span>                |   |  | Own data   |           |

## Appendix 2: Data, definitions and sources 'updated core set'

| Indicator   | Impact materiality  |  | Fin. equipment?   |
|---|---|--|---|
|   | Definition  | Source   | Always concerns your own data (and your own definition of the impact) |
| Gas consumption   | The amount of natural gas (m <sup>3</sup> ) that is actually consumed by different sectors in the Netherlands by households, industries, power plants and other applications. | <a href="http://www.klimaatmonitor.databank.nl/dashboard/dashboard/energieverbruik">www.klimaatmonitor.databank.nl/dashboard/dashboard/energieverbruik</a>   | No  |
| Electricity consumption   | The total use of electricity (kWh) by end users, such as households, businesses and other sectors.  | <a href="http://www.klimaatmonitor.databank.nl/dashboard/dashboard/energieverbruik">www.klimaatmonitor.databank.nl/dashboard/dashboard/energieverbruik</a>   | No  |
| Heat consumption  | The amount of heat (TJ) used by different sectors, such as households, industry, agriculture, and services.   | <a href="http://www.klimaatmonitor.databank.nl/dashboard/dashboard/energieverbruik">www.klimaatmonitor.databank.nl/dashboard/dashboard/energieverbruik</a>   | No  |
| Total known renewable energy  | The total amount of energy (TJ) produced from renewable sources in the Netherlands.   | <a href="http://www.klimaatmonitor.databank.nl/dashboard/dashboard/hernieuwbare-energie">www.klimaatmonitor.databank.nl/dashboard/dashboard/hernieuwbare-energie</a>   | No  |
| CO <sub>2</sub> emissions   | Emission of carbon dioxide (CO <sub>2</sub> ) into the atmosphere.  | <a href="http://www.klimaatmonitor.databank.nl/dashboard/dashboard/co2-uitstoot">www.klimaatmonitor.databank.nl/dashboard/dashboard/co2-uitstoot</a>   | Yes   |
| Average surface temperature   | The average of all temperatures on a specific surface over a given period.  | <a href="http://www.waarstaatjegemeente.nl/viewer/JiveEmbedded.aspx?preselect_code=hittestress&amp;geoitem=93">www.waarstaatjegemeente.nl/viewer/JiveEmbedded.aspx?preselect_code=hittestress&amp;geoitem=93</a>   | Yes   |
| Health risk of the elderly (due to heat stress)                         | The risk (little to a lot) of heat stress in severely lonely elderly people over 75.  | <a href="http://www.waarstaatjegemeente.nl/viewer?var=gzndhdsrisico_ouderen">www.waarstaatjegemeente.nl/viewer?var=gzndhdsrisico_ouderen</a>   | Yes   |
| Development task: Increase or decrease in buildings in vulnerable areas | The challenges and tasks that need to be carried out for a given area to ensure the balance between urban development and the natural environment.                            | Development task   | Yes   |
| Water storage capacity  | The increase or decrease in the capacity to retain water in emergency storage during times of extreme weather.  | <a href="http://www.app.pdok.nl/viewer/#x=104346.00&amp;y=488689.50&amp;z=8.2067&amp;background=BRT-A%20standaard&amp;layers=46c7d3f5-632b-43e1-a786-7bb3fd0cdda4;waterbergingsgebied">www.app.pdok.nl/viewer/#x=104346.00&amp;y=488689.50&amp;z=8.2067&amp;background=BRT-A%20standaard&amp;layers=46c7d3f5-632b-43e1-a786-7bb3fd0cdda4;waterbergingsgebied</a> | Yes   |
| Water pollution   | Development task  |  | No  |
| Water scarcity  | Development task  |  | Yes   |
| Number of species of wild bees  | Biodiversity measured by the number of species of wild bees.  | Own data   | Yes   |
| Area of ecological management of green spaces                           | The total area (hectares) of green space that is managed in an ecologically responsible way.  | Own data   | Yes   |
| Biodiversity indicators (development task)                              | Development of standardised indicators for measuring biodiversity.  | Development task   | Yes   |
| Monitoring circular economy (development task)                          | In development: use of materials, goods flows, waste processing, CO <sub>2</sub> ECI, supply (un)certainly of critical raw materials  | Development task   | Yes   |
| No discrimination   | N/A : Non Material  | N/A : Non Material   | Yes   |
| Prevention and recovery (descriptive)                                   | N/A : Non Material  | N/A : Non Material   | Yes   |
| Relationship management with suppliers                                  | N/A : Non Material  | N/A : Non Material   | Yes   |
| Data breaches   | N/A : Non Material  | N/A : Non Material   | Yes   |
| Existence and operation of the complaints procedure                     | N/A : Non Material  | N/A : Non Material   | Yes   |
| Scope 1 and 2   | Direct (1) and indirect (2) greenhouse gas emissions that organizations use to measure their total impact on the environment.   | Own data   | Yes   |
| Progress of the Paris Agreement   | Plan + progress report with regard to the reduction of CO <sub>2</sub> emissions (scope 1 and 2) of the municipal organization.   | Own data   | Yes   |
| Scope 3   | Indirect greenhouse gas emissions in the chain, such as purchased materials, post-life processing, and contractor activities.   | Own data   | Yes   |
| Energy labels   | Overview of energy labels of own real estate (owned / on the balance sheet).  | Own data   | No  |
| Electricity consumption   | Amount of electricity consumption from own real estate (kWh).   | Own data   | No  |
| Gas consumption   | Amount of gas consumption from own real estate (Nm <sup>3</sup> ).  | Own data   | No  |
| Use district heating  | Amount of district heating consumption by own real estate (GJ).   | Own data   | No  |

|  |   |  |           |
|--|---|--|-----------|
| CO <sub>2</sub> Performance Ladder                               | Definition in conformity: <a href="http://www.co2-prestatieladder.nl/nl">www.co2-prestatieladder.nl/nl</a>  | Own data   |           |
| Physical climate risks in municipal real estate                  | Overview of material physical climate risks of your own real estate, and the measures that are taken to achieve them. Mention the relevance of at least: heat stress, floods, waterlogging, drought, displacement, storms and wildfires. See also: PBL (2024) - Climate risks in the Netherlands. | Own data   | Yes       |
| Floods   | Percentage of the area that is flooded as a result of a flood with a probability greater than 1 in 30 years. Use the location-specific flood probability of more than 50 cm. See also: LIWO.  | <a href="http://www.basisinformatie-overstromingen.nl/#/maps">www.basisinformatie-overstromingen.nl/#/maps</a>   | Yes       |
| Tackling land subsidence and disparity                           | Confirm the presence of adequate policy for limiting and controlling the negative effects of subsidence and subsidence, including foundation problems within the municipal area. (apply or explain)   | Own data   | Yes       |
| Waste: collection, separation and reuse                          | Confirm the operation of collecting, separating and promoting the recycling or reuse of waste material within the municipality. (apply or explain)  | Own data   | Yes       |
| Water pollution  | Development task  | Development task   | No        |
| Work-life balance  | Development task  | Development task   | No        |
| Privacy  | Development task  | Development task   | Yes       |
| MJOP incl. sustainability plans own real estate                  | Confirm the presence of a multi-year maintenance plan, including a sustainability task. Own real estate means: owned / on the balance sheet.  | Own data   | Voluntary |
| Municipal infrastructure   | Confirm the successful planning, construction, management, and maintenance of public facilities. Provide an overview of quality, vulnerabilities and overdue maintenance. (apply or explain)  | Own data   | Voluntary |
| Municipal water management                                       | Confirm the presence of a policy in which the municipality lays down how it regulates the collection and processing of waste water, rainwater and groundwater. At least mention: municipal sewerage plan, tackling drought and tackling flooding.   | Own data   | Voluntary |
| Heat problems and social consequences                            | Percentage of places in the municipality where the temperature rises above 35°C.  | <a href="http://www.klimaatadaptatienederland.nl">www.klimaatadaptatienederland.nl</a>   | Voluntary |
| Climate-proof greenery and biodiversity in the built environment | Percentage of non-petrified surface in the municipality.  | <a href="http://www.tauw.nl/nl/meet-biodiversiteit-in-uw-gemeente-met-de-biodiversiteitsstresstest.html">www.tauw.nl/nl/meet-biodiversiteit-in-uw-gemeente-met-de-biodiversiteitsstresstest.html</a> | Voluntary |
| Realisation of green-blue veining                                | The realization of a network of green (vegetation) and blue (water) infrastructures in an area, contributing to ecological connectivity and climate resistance.   | <a href="http://www.samenvoerbiodiversiteit.nl/pdf/svbd-handreiking-definitie-landschapselementen.pdf">www.samenvoerbiodiversiteit.nl/pdf/svbd-handreiking-definitie-landschapselementen.pdf</a>     | Voluntary |
| Use of materials renovation & development real estate            | Percentage of reused material in tons for renovation, maintenance and new construction of municipal real estate.  | Own data   | Voluntary |
| Wage gap   | Difference between the average gross annual wage of the top 10% earners and the median wage within the municipality including implementing organisations.   | Own data   | Voluntary |
| Incidents of employees (in the supply chain)                     | Incidents involving workers in the supply chain. This can relate to accidents, working conditions or other unexpected events.   | <a href="http://www.fluix.io/blog/safety-metrics">www.fluix.io/blog/safety-metrics</a>   | Voluntary |
| % realisation of the quota under the Participation Act           | The percentage of the imposed quota that has been realized under the Participation Act, which obliges companies to make a certain number of jobs available for people with a distance to the labor market.  | Own data   | Voluntary |
| Social Support Act, Participation Act, Youth Aid                 | Confirm compliance with legal obligations of municipalities in the social domain.   | Own data   | Voluntary |
| Housing cultural institutions                                    | Confirm the presence of adequate policies for housing cultural institutions. Provide an overview of quality, vulnerabilities and overdue maintenance.   | Own data   | Voluntary |
| Housing schools  | Confirm the presence of adequate policies for housing education. Provide an overview of quality, vulnerabilities and overdue maintenance.   | Own data   | Voluntary |
| Coverage of charging needs of electric cars                      | The proportion of electric cars that can use a public charging station within 250 metres (taking into account the maximum capacity of the charging station).  | <a href="http://www.waarstaatjegemeente.nl/mosaic/?short=u1isg">www.waarstaatjegemeente.nl/mosaic/?short=u1isg</a>   | Yes       |
| Number of shared cars  | Number of shared cars per 100,000 inhabitants, excluding peer-to-peer cars.   | <a href="http://www.waarstaatjegemeente.nl/mosaic/?short=ivlrw">www.waarstaatjegemeente.nl/mosaic/?short=ivlrw</a>   | Yes       |

|   |   |  |     |
|---|---|--|-----|
| Getting Around - Train                                    | The average number of journeys per train per person per day.  | <a href="http://www.waarstaatjegemeente.nl/mosaic/?short=8tf9x">www.waarstaatjegemeente.nl/mosaic/?short=8tf9x</a>   | Yes |
| Getting Around - Bus/tram/metro                           | The average number of journeys by bus, tram or metro per person per day.  | <a href="http://www.waarstaatjegemeente.nl/mosaic/?short=8tf9x">www.waarstaatjegemeente.nl/mosaic/?short=8tf9x</a>   | Yes |
| Area of public green space total excl. Agricultural       | The percentage of tree and low greenery in the total surface area of the public space.  | <a href="http://www.waarstaatjegemeente.nl/mosaic/?short=eg7je">www.waarstaatjegemeente.nl/mosaic/?short=eg7je</a>   | No  |
| The number of trees per inhabitant                        | Number of trees in the public space per inhabitant.   | Own data   | No  |
| Household residual waste                                  | Residual waste (in kg) that is not separately collected and is too large or too heavy to be presented in the same way as regular household waste. | <a href="http://www.waarstaatjegemeente.nl/mosaic/?short=rjhp7">www.waarstaatjegemeente.nl/mosaic/?short=rjhp7</a>   | Yes |
| Exposure NO <sub>2</sub> + PM10                           | The extent to which people are exposed to NO <sub>2</sub> and PM10.   | <a href="http://www.waarstaatjegemeente.nl/vieuer?var=lk_ind">www.waarstaatjegemeente.nl/vieuer?var=lk_ind</a>   | Yes |
| Soil quality  | Quality of the soil as laid down in the Soil Quality Regulation, which is updated every five years.   | Own data   | Yes |
| Property satisfaction                                     | The percentage of private households that are very satisfied or satisfied with their current home.  | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | Yes |
| Life satisfaction   | Some of the people aged 18 years or older give a score from 7 to 10 when asked how satisfied they are with the life they lead.                    | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | Yes |
| Satisfaction with the living environment                  | The percentage of private households that are very satisfied or satisfied with the current living environment.                                    | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | Yes |
| Satisfaction with leisure time                            | Some of the people aged 18 years or older give a score from 7 to 10 when asked how satisfied they are with the amount of free time.               | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | Yes |
| Perceived health  | Percentage of people aged 18 years and older who consider themselves to be in (very) good health.   | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | Yes |
| Persons with long-term illnesses or conditions            | Percentage of persons aged 18 years and older with one or more long-term illnesses or conditions (6 months or more).                              | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | Yes |
| Overweight  | Percentage of individuals aged 18 years and older with a BMI of 25.0 kg/m <sup>2</sup> or higher.   | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | Yes |
| Social cohesion   | Scale score from 0 to 10 that indicates how satisfied residents are with the social aspects of their neighbourhood.                               | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | Yes |
| Often feeling unsafe in the neighborhood                  | Percentage of the population aged 15 years and older who often feel unsafe in their own neighbourhood.  | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | Yes |
| Trust in others   | Proportion of people aged 15 years and older who agree with the statement that most people can generally be trusted.                              | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | No  |
| Trust in institutions                                     | Percentage of people aged 15 years and older who trust three institutions (House of Representatives, police, and judges).                         | <a href="http://www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator">www.cbs.nl/nl-visualisaties/regionale-monitorbrede-welvaart/indicator</a> | No  |
| Getting Around - Bus/tram/metro                           | The average number of journeys by bus, tram or metro per person per day.  | <a href="http://www.waarstaatjegemeente.nl/mosaic/?short=yr4f3">www.waarstaatjegemeente.nl/mosaic/?short=yr4f3</a>   | Yes |
| % sustainable buses                                       | Percentage of sustainable buses at provincial level.  | Own data   | Yes |
| % sustainable trams                                       | Percentage of sustainable trams at provincial level.  | Own data   | Yes |
| Area of public green space total excl. Agricultural       | The percentage of tree and low greenery in the total surface area of the public space.  | <a href="http://www.waarstaatjegemeente.nl/mosaic/?short=eg7je">www.waarstaatjegemeente.nl/mosaic/?short=eg7je</a>   | No  |
| % of homes 'off gas'                                      | Percentage of natural gas-free homes.   | Own data   | No  |
| % of realized connections compared to desired connections | Percentage of connections realized in relation to the desired number.   | Own data   | No  |
| Increase % of greenery in public spaces                   | The growth in the share of green areas within urban and public spaces.  | Own data   | Yes |
| % biobased area   | The share of agricultural land used for the cultivation of bio-based crops for the construction sector.   | Own data   | Yes |
| % use of bio-based materials                              | The share of construction projects in which bio-based materials are used in relation to total construction production.                            | Own data   | Yes |
| % Circular agriculture                                    | Percentage of agriculture in which natural cycles are used and residual flows are reused.   | Own data   | Yes |
| Available recreational space per inhabitant               | Amount of land and water available for outdoor recreation per inhabitant.   | Own data   | Yes |
| % of first-time buyers looking for a                      | The proportion of potential buyers or renters who are actively looking for their first home.  | Own data   | Yes |

|  |  |  |     |
|--|--|--|-----|
| % flow that cannot go any further  | The share of households that cannot move to the next suitable home due to obstacles.   | Own data   | Yes |
| Property satisfaction  | The percentage of private households that are very satisfied or satisfied with their current home.   | <a href="http://www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator">www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator</a> | Yes |
| Quality of housing   | Assessment of the condition and suitability of homes.  | Own data   | Yes |
| Overweight   | Percentage of individuals aged 18 years and older with a BMI of 25.0 kg/m <sup>2</sup> and above.  | <a href="http://www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator">www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator</a> | Yes |
| Often feeling unsafe in the neighborhood                                       | Percentage of the population aged 15 years and older who often feel unsafe in their own neighbourhood.   | <a href="http://www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator">www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator</a> |     |
| Life expectancy  | Life expectancy in years for the population at birth.  | <a href="http://www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator">www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator</a> | Yes |
| Satisfaction with leisure time   | Some of the people aged 18 years or older give a score from 7 to 10 when asked how satisfied they are with the amount of free time.  | <a href="http://www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator">www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator</a> | Yes |
| Job satisfaction   | The proportion of people aged 18 years or older who are satisfied with their work.   | Own data   | No  |
| Trust in others  | Proportion of people aged 15 years and older who agree with the statement that most people can generally be trusted (generalised trust).   | <a href="http://www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator">www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator</a> | No  |
| Trust in institutions  | Percentage of people aged 15 years and older who trust three institutions (House of Representatives, police, and judges).  | <a href="http://www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator">www.cbs.nl/nl-nl/visualisaties/regionale-monitor-brede-welvaart/indicator</a> | No  |
| Energy recovered: m <sup>3</sup> biogas/gas                                    | Total biogas/gas energy recovered in m <sup>3</sup> .  | <a href="http://www.live-waves.databank.nl/dashboard/?short=tz2fi">www.live-waves.databank.nl/dashboard/?short=tz2fi</a>   | No  |
| Energy recovered/generated: kWh  | Total energy generated in kWh.   | <a href="http://www.live-waves.databank.nl/dashboard/?short=tz2fi">www.live-waves.databank.nl/dashboard/?short=tz2fi</a>   | No  |
| % of WWTPs that meet treatment performance                                     | Proportion of WWTPs that comply with the established treatment performance from the permits.   | <a href="http://www.live-waves.databank.nl/dashboard/?short=0t70m">www.live-waves.databank.nl/dashboard/?short=0t70m</a>   | No  |
| Number of WWTPs (sewage treatment plants)                                      | The number of WWTPs in the management areas of the water authorities.  | <a href="http://www.live-waves.databank.nl/dashboard/?short=6tbxf">www.live-waves.databank.nl/dashboard/?short=6tbxf</a>   | No  |
| Compliance rate WWTPs with permit requirements                                 | The extent to which the water authority meets the quality requirements for the discharged (treated) sewage water into the surface water throughout the year.                                   | <a href="http://www.live-waves.databank.nl/dashboard/?short=cww2l">www.live-waves.databank.nl/dashboard/?short=cww2l</a>   | No  |
| Meeting the purchase obligation towards municipalities                         | The extent to which the water authority complies with the agreements with municipalities about the amount of sewage water to be taken and processed.   | <a href="http://www.live-waves.databank.nl/dashboard/?short=wslaa">www.live-waves.databank.nl/dashboard/?short=wslaa</a>   | No  |
| % of water bodies that comply with WFD requirements                            | Proportion of WFD water bodies that meet standards for chemical status, phytoplankton, macrofauna, fish and aquatic flora.   | <a href="http://www.live-waves.databank.nl/dashboard/?short=bki75">www.live-waves.databank.nl/dashboard/?short=bki75</a>   | No  |
| % of official bathing water sites that meet bathing water quality requirements | Percentage of bathing water locations within the management area that meet the bathing water quality requirements.   | <a href="http://www.live-waves.databank.nl/dashboard/?short=zaoo0">www.live-waves.databank.nl/dashboard/?short=zaoo0</a>   | No  |
| Number of bathing water locations with blue-green algae                        | Number of swimming locations for which the water authority has advised the province to take action because of blue-green algae.  | <a href="http://www.live-waves.databank.nl/dashboard/?short=erpya">www.live-waves.databank.nl/dashboard/?short=erpya</a>   | No  |
| % of the number of km of flood defences that meet the standard year 2050       | Percentage of the number of kilometres of flood defences that meet the legal standards for 2050.   | <a href="http://www.live-waves.databank.nl/dashboard/?short=o4y0k">www.live-waves.databank.nl/dashboard/?short=o4y0k</a>   | No  |
| % management area that meets the flooding standard                             | Share of the management area for which the flooding standards are met.   | <a href="http://www.live-waves.databank.nl/dashboard/?short=o7657">www.live-waves.databank.nl/dashboard/?short=o7657</a>   | Yes |
| % management area with actions for solution of the flooding standard           | Percentage of management areas that do not yet meet the flooding standards and the way in which they are dealt with.   | <a href="http://www.live-waves.databank.nl/dashboard/?short=92yw6">www.live-waves.databank.nl/dashboard/?short=92yw6</a>   | Yes |
| Degree of energy neutrality  | Degree of sustainably generated energy by water authorities and third parties on the site of the water authorities, compared to the total primary energy consumption of the water authorities. | <a href="http://www.live-waves.databank.nl/dashboard/?short=almwp">www.live-waves.databank.nl/dashboard/?short=almwp</a>   | No  |
| Water extraction   | N/A : Non Material   | N/A : Non Material   | Yes |
| Clean water and sanitation   | N/A : Non Material   | N/A : Non Material   | Yes |

## Appendix 3: Double Materiality Analysis (DMA): description of the method

The purpose of the double materiality analysis (DMA) is to draw up DMAs for municipalities, provinces and water authorities that cover 80% of the decentralised government organisation. The material themes have been identified as part of the DMA. The product that has been developed can then function as a starting point for the individual decentralised government organisations. It is up to them to add context-specific material themes. To support this, a longlist of themes has been drawn up, which have also been used as the basis for the DMA carried out.

In short, a DMA has been carried out that the organization can adjust based on its own context.

*Dilemma in the process:* the starting point of the guide is neutrality. In some parts (stakeholder weighting, Impact, Risks and Opportunities (IRO) analysis) a scoring process has taken place, in such processes there is a certain degree of subjectivity. To safeguard neutrality, the scores and weightings have been returned to the entire CotW, where various disciplines and expertise from different sizes of local authorities and other types of organisations are represented. In this way, the aim is to provide a score that is as objective as possible.

The DMA has been carried out at sector level. The six steps formulated by the CSRD (source: PWC) were used:

- |   |  |
|---|--|
| 1. Identify stakeholders and involve them in the analysis           | 4. Assess the impact   |
| 2. Draw up a list of possible relevant sustainability issues/themes | 5. Assess the financial opportunities and risks and prepare the materiality overview |
| 3. Define impact, risks, and opportunities                          | 6. In conversation with the interested party (validation)                            |

The method of carrying out the above steps is explained in more detail below.

### Step 1: Identify stakeholders and involve them in the analysis

The different types of local authorities differ from each other to such an extent that it was decided to set up three separate value chains. Based on the value chains, it has become clear which stakeholders are relevant to municipalities, provinces and water authorities. Subsequently, on the basis of a weighting, the 'most important' stakeholders are determined, which will be involved during the DMA process. To determine the most important stakeholders, scoring was applied on two axes:

- Influence of the organisation on the stakeholder (scale 0–5)
- Influence of the stakeholder on the organisation (scale 0–5)

These scores provide insight into the mutual impact and help prioritize stakeholders. The stakeholders with the highest combined scores have been identified as critical for the further process.

In this DMA process, the CotW is seen as the most important stakeholder, due to the broad representation from the context of public sector organisations (various local authorities, umbrella organisations, knowledge institutes and accountancy firms). The validation of these stakeholders is sufficient for the 80% version of the DMA. If organizations wish to carry out a specific DMA, the weighting of the stakeholders and the way in which these stakeholders are involved is a choice of the organization.

### Step 2: Draw up a list of possible relevant sustainability issues/themes

First, an inventory was made of all sustainability topics that may be relevant for local authorities to report on, without already assessing the actual impact, risks and opportunities in detail. For this purpose, use is made of the longlist already drawn up by the Netherlands Institute of Chartered Accountants (NBA) (see appendix [Double materiality analysis CSRD](#)). The list is based on the European Sustainability Reporting Standards (ESRS), the planetary boundaries of the Stockholm Resilience Institute and the Sustainable Development Goals of the United Nations. The CSRD indicates that organizations should not only focus on topics that are in the ESRS standards, but that other topics may also be relevant as a result of the specific facts or circumstances for the organization specifically. That is why a survey took place at the VNG Municipal Finance Congress and at two Webinars for local authorities on sustainability reporting to determine which topics are considered important when it comes to sustainability reporting. It was established that the input

collected did not result in any additional topics that should be added to the NBA's list. Working sessions have been organised to draw up the longlist and form the shortlist. During these sessions, it was noted that the theme of Cybersecurity was not yet sufficiently reflected on the NBA longlist. It was decided to add this theme. In addition, it has been decided to add the theme 'residents'. The Guide also explicitly makes the link with Broad Prosperity, which includes themes such as satisfaction with life and satisfaction with the living environment, but also the trust of residents. From the perspective of local authorities, it is important to include the satisfaction of residents in the longlist. Therefore, this theme is added to the NBA longlist, with two related sub-themes, namely: well-being of residents and trust of residents.

The NBA longlist will be used in the follow-up process, including the added theme of 'cybersecurity', 'well-being of residents' and 'trust of residents'. The longlist therefore consists of 87 topics.

Subsequently, it was jointly determined which topics should be moved from the longlist to the shortlist. The shortlisted themes form the basis for determining the risks, opportunities and impact of the organisation. Arriving at a shortlist was carried out in two steps. First, it is highly determined whether a theme is relevant yes or no. In case of doubt, the theme is considered relevant. An IRO (impact, risks and opportunities) analysis was then carried out.

### **Steps 3 to 5: Define and assess the impact, risks and opportunities and prepare the materiality overview**

In steps 3 to 5, the impact materiality and financial materiality had to be determined for all sustainability topics on the shortlist. A distinction is made between the external perspective (the area/policy) and the internal perspective (own organisation). The scores are based on the current situation, with a long-term view of the scale and extent of the impact. For repairability, the costs and time are considered if the repair activities are started in the short term.

*Impact materiality:* This means the impact that the company has on 'people' and/or 'environment' for a specific topic (inside-out). In addition, it is specified whether the impact is: positive or negative, actual or potential, and where the impact appears in the value chain (which stakeholders are affected by it). The following parameters are used for the impact materiality:

- Scale: how severe the negative impact is or how positive/beneficial the positive impact is (1-5).
- Scope: how widespread the impact is (1-5).
- Repairability: how difficult it is to counteract or repair the damage (1-5).
- Probability (potential impact only): How likely it is that the impact will occur (0-1).

*Financial materiality:* To what extent does the theme affect the financial position, performance or prospects of the organization (outside-in)? Looking at this perspective, the risks and opportunities have been determined for all sustainability topics. The following parameters are used for the Financial materiality:

- Assess the magnitude of the financial impact:
  - o Of the ability to continue to use or obtain the necessary resources in the business process (1-5).
  - o Of the ability to rely on the necessary relationships in the business process (1-5).
- Assess the probability (0-1).

It is striking that the social themes score lower on materiality. This is not because they are perceived as less important, but can be explained by the scoring system. For various themes, it can have a major effect on a small group of residents/employees. This shows that the score on 'scale' is high, while the score on 'size' is relatively low. As a result, these social themes score lower than various environmental themes that score high on both 'scale' and 'size' (due to their often global character).

### Determine threshold value

When conducting a DMA, it is essential to determine which topics are considered material. This is done on the basis of a threshold value: a threshold score that indicates the point at which a topic has sufficient impact or relevance to be included in policy, strategy or reporting. Determining this threshold value is not an exact science, but a trade-off between care, transparency and practical

applicability.

When carrying out the DMA, a threshold value of 3.5 on a scale of 1 to 5 was chosen. The choice of this value is based on a trade-off between relevance, impact and stakeholder expectations. A threshold value of 3.5 ensures that only themes with significant financial and impact-oriented materiality are included. In addition, this boundary prevents less relevant or marginal topics from blurring the overview. This approach creates a balanced selection of material topics that are substantial from both a financial point of view and from an environmental, social and governance (ESG) perspective. In the long term, it can be decided to adjust the threshold value downwards, so that the sustainability reporting is expanded.

### Step 6: Engaging with stakeholders (validation)

After completion of steps 1 to 5, the process is recorded (present document). This document has been explained to the CotW because of its broad representation from the context of public sector organisations. They have had the opportunity to provide input on the results. No substantive changes have been made as a result of this validation.

### Result Double materiality analysis (compared to the core set)

The DMA provides insight into the impact and financially material themes. The table below shows the results of the analysis. In addition, it has been made clear which material themes are already included in the core set (green and orange shading) and which themes are new compared to the core set (blue shading). It has been established that four themes need to be added to the core set. In addition, various themes have been included, but have been included in a specific core set (e.g. water authorities), for example, while this theme appears to be material for all local authorities. Therefore, there have been a number of shifts in the updated core set.

| External                              |                                       | Material themes                           |
|---------------------------------------|---------------------------------------|---|
| Environment                           | Climate change                        | Energy consumption                        |
|                                       | Climate change                        | Greenhouse gas emissions                  |
|                                       | Pollution                             | Water pollution                           |
|                                       | Water and marine resources            | Water scarcity                            |
|                                       | Biodiversity loss                     | Impact on ecosystem services              |
|                                       | Use of materials and circular economy | Material inflows including material use   |
|                                       | Social                                | Social inclusion                          |
| Governance                            | Commissioning                         | Supplier  relationship management         |
|                                       | Cybersecurity                         | Data security/data privacy                |
| <b>Municipalities &amp; provinces</b> |                                       |   |
| Environment                           | Pollution                             | Soil pollution                            |
|                                       | Pollution                             | Air pollution                             |
|                                       | Biodiversity loss                     | Land use and conversion                   |
| Inhabitants                           | Well-being of residents               | Well-being of residents                   |
|                                       | Confidence of residents               | Residents' trust in government and others |
| <b>Water authorities</b>              |                                       |   |
| Environment                           | Water and marine resources            | Water extraction                          |
| Social                                | Affected communities                  | Clean water and sanitation                |
| <b>Internal</b>                       |                                       |   |
| Environment                           | Climate change                        | Greenhouse gas emissions                  |
|                                       | Pollution                             | Water pollution                           |
| Social                                | Employee health and well-being        | Work-life balance                         |
|                                       | Work-related rights                   | Privacy                                   |

|  |   |
|--|---|
|  | Included in the core set                          |
|  | Included, but in a different location in core set |
|  | New compared to core set                          |

- = impact materiality
- = Financial materiality
- = Double materiality (both impact and financial materiality)

It was then checked whether themes were included in the core set that were not labelled as material from the DMA analysis. Below is an explanation of the changes for each set of indicators. The changes are visually presented in the appendix.

### Basic Core Set Changes

Making the living environment climate-proof and climate-adaptive is an activity for local authorities that is linked to climate change. Therefore, the indicators associated with climate adaptation remain relevant to the core set. Water scarcity, cybersecurity and relationship management with suppliers have been added to the core set. Some indicators under professional conduct (fraud reports, whistleblower policy, integrity reports and Woo) have been removed because they cannot be linked to the results of the DMA analysis. Finally, the indicators relating to air quality, soil, resident well-being and resident confidence have been moved to the sub-core sets of municipalities and provinces because they were not found to be material in the generic core set.

### Changes to the basic core set – own organisation

In the section about the own organisation, there were two indicators that are not material, because they are not linked to climate change/impact. The DMA analysis showed that the themes of water pollution, work-life balance and privacy are material, which is why they have been added.

The voluntary part of the core set has not been adjusted.

### Changes to the additional set of municipalities

The themes of soil and air pollution will be added to the core set (were first in the basic core set). The themes of well-being of residents and trust of residents form the basis of the social pillar. The indicators that do not fall under this have been removed (indicators on labour and income).

### Changes to the supplementary set of provinces

The themes of soil and air pollution will be added to the core set (were first in the basic core set). The themes of well-being of residents and trust of residents form the basis of the social pillar. The indicators that are not covered by this have been removed (indicators on work and leisure, safety and general).

### Changes to the supplementary set of water authorities

The themes of water extraction and clean water and sanitation will be added.

|   |   |
|---|---|
| Generally, there is/are: <ul style="list-style-type: none"><li>- 5 indicators removed</li><li>- 4 themes added</li><li>- 4 indicators moved to additional core sets, 2 indicators from Social to Governance</li><li>- 1 name tightened/adjusted</li></ul> |   |
| Organization, there is/are: <ul style="list-style-type: none"><li>- 2 indicators removed</li><li>- 2 themes added</li></ul>   | Municipalities, there is/are: <ul style="list-style-type: none"><li>- 3 indicators removed</li><li>- 2 themes added</li><li>- Reorganization of Social (2 new themes)</li><li>- 1 name tightened/adjusted</li></ul> |
| County, there is/are: <ul style="list-style-type: none"><li>- 5 indicators removed</li><li>- 2 themes added</li><li>- Reorganization of Social (2 new themes)</li><li>- 1 name tightened/adjusted</li></ul>   | Water authorities, there is/are <ul style="list-style-type: none"><li>- 2 themes added</li></ul>  |

## Appendix 4: Getting started with the DMA yourself

Do you want to get started with the Double Materiality Analysis (DMA) yourself? The steps below will help you walk through the process in a practical way. In Appendix 3 you will find the detailed explanation of the previously performed DMA – useful as a reference work, because the format (Excel) that can be used for your own DMA is a derivative of it. Please note that the DMA is a time-consuming process.

### Step 1: Stakeholder Analysis

The stakeholder analysis is the first step in the Double Materiality Analysis and is essential for determining which stakeholders are relevant for assessing impact materiality and financial materiality, in accordance with the requirements of the European Sustainability Reporting Standards (ESRS).

#### 1.1 Checking the existing format

There is already a format with predefined scores for different stakeholder groups for local authorities (80% version). The organisation should critically assess this format and check whether the proposed scores also apply to its own context.

#### 1.2 Determining the threshold value

After validation of the scores, a threshold value is established. This threshold determines which stakeholders are considered "important" and are therefore included in the further analysis. It is advised to set this threshold critically (e.g. at 3), so that only the most relevant stakeholders are involved. This increases the focus and effectiveness of the analysis.

#### 1.3 Selection of Engagement Option

The organization chooses an appropriate form of involvement for the most important stakeholders. There are four options, ranging from a light approach to a deeply integrated approach:

- *Proxy Representatives*: Internal colleagues represent external stakeholders, provided they are in contact with these groups through existing channels throughout the year.
- *Validation*: Stakeholders are only involved after completion of the analysis to provide feedback on the results.
- *Identification & Assessment*: Stakeholders are actively involved in identifying and/or assessing relevant impacts (IROs).
- *Due Diligence*: Stakeholder engagement is integrated into existing due diligence processes and plays a central role in identifying, preventing and accounting for impact.

### Step 2: Initial selection of themes – from longlist to shortlist

In this step, the organization looks at the entire longlist of potential themes (IROs) and makes an initial selection of topics that may be relevant. The aim is to compile a shortlist of themes that will be further explored for materiality in the following steps.

Important: Including a theme on the shortlist does not mean that it will necessarily be reported. This step is intended as a first selection.

#### Method

- There is already a format with approximately 80% completed themes. The organisation must check whether these pre-selected themes are actually applicable to its own context.
- In addition, look at the remaining themes on the longlist and assess whether additional topics may be relevant.
- This first selection may be made on the basis of intuition or gut feeling. A formal substantiation is not yet required at this stage.
- Write down which themes will be shortlisted and which will be dropped for the time being.

This pragmatic approach helps to quickly bring focus and prevents the analysis from becoming unnecessarily broad and complex. Further substantiation and validation are discussed in the following steps of the Double Materiality Analysis.

### **Step 3: Defining and assessing impact, risks and opportunities (IROs) + drawing up a materiality overview**

In this step, the shortlisted themes are further elaborated and assessed on their impact materiality and financial materiality. The aim is to arrive at an overview of the IROs that are actually considered material.

#### **3.1 Adjusting the shortlist**

A format has already been filled in based on the 80% DMA. The organization must manually adjust this shortlist based on the results of Step 2:

- Add new themes identified as relevant in Step 2.
- Removing shortlisted themes that don't apply to the organization.

These changes ensure that the shortlist is fully in line with the context and reality of the organization.

#### **3.2 Assessing the IROs**

Each theme on the custom shortlist will be assessed:

- **Impact materiality:** To what extent does the theme have an actual or potential impact on people and the environment, regardless of whether this is financially relevant.
- **Financial materiality:** To what extent does the theme influence the financial position, performance or prospects of the organization?

Use the scoring method as described in the *Double Materiality Analysis (DMA) method appendix 2 of the guide*. Check whether the scores already entered in the format are correct for your organization and adjust them where necessary. Also, add scores for the newly added themes.

#### **3.3 Determining the threshold value**

After scoring the IROs, a threshold value is set. This determines which themes are considered material and are therefore included in the final materiality overview. The threshold value can differ per organization, depending on the desired focus and reporting ambition.

#### **3.4 Preparation of the materiality statement**

Based on the scores and the threshold value, it can be identified which themes are material. Compare these with the core set and adapt the core set to the context-specific material themes.

Appendix 5: 'Original core set' incl changes as a result of DMA

Original core set' incl changes due to DMA

| Legend          |          |                  |
|-----------------|----------|------------------|
| Available dates | Own data | Development data |

Basic core set (1/2)

| Environmental   | Indicator  | Social   | Indicator   | Governance  | Indicator                               |
|---|--|--|---|---|---|
| <b>E1 Climate change</b>                                    |  | <b>S3 Affected communities &amp; society</b>   | Prevention and recovery: insight into actions taken to prevent, mitigate or repair negative impacts (descriptive) | <b>G1 Professional Conduct</b>  | Fraud reports-                          |
| Energy transition   |  |  |   |   |   |
| Energy consumption  | Gas consumption  | <b>S4 inhabitants</b>  | Data breaches   | Be removed  | Number of reports whistleblower scheme- |
|   | Electricity consumption  |  | Existence and operation of the complaints procedure   |   | Be moved to governance                  |
|   | CO2 emissions  |  | Satisfaction with the living environment  | %Woo requests answered by municipalities within the decision period set by law- |   |
|   | Total known renewable energy   |  | Trust in institutions   | Number of Woo requests, compared to the number of inhabitants-                  |   |
|   | Heat consumption   |  |   |   |   |
| Climate adaptation  |  |  |   |   |   |
| Heat  | Average surface temperature  | Will be moved to an additional set of municipalities and provinces.  |   |   |   |
|   | Health risk for the elderly (due to heat stress)   |  |   |   |   |
| Water   | Development task: Increase or decrease of buildings in areas where there are points of attention from the water and soil system (connect to Regional Climate Adaptation Monitor) |  |   |   |   |
| Drought   | The increase or decrease in water storage capacity over time   |  |   |   |   |
| <b>E2 Pollution</b>   |  | Explanation of climate change: Climate change includes both adaptation, in which people adapt to the consequences of a changing climate, and mitigation, in which efforts are made to limit climate change, for example by emitting less CO <sub>2</sub> . Both strategies therefore fall under the overarching theme of climate change. |   |   |   |
| Air quality   | Exposure NO2+PM10  |  |   |   |   |
| Soil  | Soil quality   | The themes of 'air quality' and 'soil' will be moved to an additional set of municipalities and provinces.   |   |   |   |
| <b>E4 Biodiversity and ecosystems</b>                       |  |  |   |   |   |
| Types   | Number of species of wild bees   | The theme 'water pollution' is added   |   |   |   |
| Habitats - ecosystems                                       | Area of ecologically managed green space   |  |   |   |   |
| Development task  | Development task to develop standardised indicators for biodiversity   |  |   |   |   |
| <b>E5 Use of materials and circular economy</b>             |  |  |   |   |   |
| Material substitution / Longevity / High-quality processing | Development task: Pending the monitoring framework of the government, in accordance with the National Circular Economy   |  |   |   |   |

Becomes: social inclusion

The themes 'commissioning – relationship management with suppliers' and 'cybersecurity' will be added

Explanation of climate change: Climate change includes both adaptation, in which people adapt to the consequences of a changing climate, and mitigation, in which efforts are made to limit climate change, for example by emitting less CO<sub>2</sub>. Both strategies therefore fall under the overarching theme of climate change.

The themes of 'air quality' and 'soil' will be moved to an additional set of municipalities and provinces.

The theme 'water pollution' is added

Impact/financial materiality  
 Climate adaptation is an activity based on greenhouse gas emissions, therefore the same materiality score (double).

Other themes can be traced directly to the DMA (and the impact/fin materiality)

The theme Water and Marine Resources - Water scarcity is added

# Original core set' incl changes due to DMA

| Legend          |          |                  |
|-----------------|----------|------------------|
| Available dates | Own data | Development data |

## Basic core set (2/2)

| Own organization - Environment             |   | Own organization - Social  | Own organization - Governance |
|--|---|--|-------------------------------|
| Climate impact                             | Scope 1 and 2                                   | <p>The themes 'work-life balance' and 'privacy' will be added</p> <p>Indicators not related to climate change/impact will be removed</p> <p>The theme of water pollution is added</p> <p>Flooding and land subsidence/salinization is a consequence of climate change, so these indicators remain in place</p> |                               |
|  | Progress of the Paris Agreement                 |  |                               |
| Own real estate                            | Scope 3   |  |                               |
|  | Energy labels                                   |  |                               |
|  | <del>Square meters of own real estate</del>     |  |                               |
|  | Electricity consumption                         |  |                               |
|  | Gas consumption                                 |  |                               |
|  | Use district heating                            |  |                               |
|  | <del>EAN codes</del>                            |  |                               |
|  | CO2 performance ladder                          |  |                               |
|  | Physical climate risks in municipal real estate |  |                               |
|  | Fulfilment of statutory duties                  | Waste: collection, separation and reuse  |                               |
| Policies/actions on physical climate risks | Floods  |  |                               |
|  | Tackling land subsidence and disparity          |  |                               |

| Voluntary topics Own organization |  | Voluntary topics Own organization       |  |
|-----------------------------------|--|---|--|
| Climate impact                    | Multi-year plan incl. sustainability plans   | <b>Wages (S1 Own staff)</b>             | Wage gap   |
|                                   | Municipal infrastructure   | <b>S2 Employees in the value chain)</b> | Incidents of employees (in the supply chain)       |
|                                   | Municipal water management   | Good employment practices               | % realisation of quota under the Participation Act |
|                                   | Heat problems and social consequences  | Fulfilment of statutory duties          | Social Support Act, Participation Act, Youth Aid   |
|                                   | Climate-proof greenery/biodiversity in the built environment                             |   | Housing cultural institutions                      |
|                                   | Realisation of green-blue veining  |   | Housing schools                                    |
|                                   | Use of materials for renovation & development of real estate (including contracted work) |   |  |

No changes as regards the voluntary subjects, as they were already voluntary

Impact/financial materiality  
Climate impact is linked to greenhouse gas emissions, therefore the same materiality score (double).

The first four themes of the owner-occupied real estate are about energy consumption (impact of equipment). The other three themes are linked to greenhouse gas emissions.

Waste relates to the circular economy (double)

Other themes can be traced directly to the DMA (and the impact/fin materiality)

# Original core set' incl changes due to DMA

| Legend          |          |                  |
|-----------------|----------|------------------|
| Available dates | Own data | Development data |

| Additional Municipalities                       |   |                       |  |
|---|---|-----------------------|--|
| Environmental                                   | Indicator   | Social                | Indicator  |
| <b>E1 Climate change</b>                        |   | <b>S4 inhabitants</b> |  |
| Sustainable mobility                            | Coverage of charging needs of electric cars               | Living area           | Property satisfaction                                      |
|   | Number of shared cars                                     |                       | Life satisfaction  |
| Public transport                                | Getting Around - Train                                    | Well-being            | Satisfaction with leisure time                             |
|   | Getting Around - Bus/tram/metro                           |                       | Perceived health   |
| Green   | Area of public green space totally excluding agricultural | Health                | Persons with one or more long-term illnesses or conditions |
|   | The number of trees per inhabitant                        |                       | Overweight   |
| <b>E5 Use of materials and circular economy</b> |   | Society               | Trust in others  |
| Reducing raw materials                          | Household residual waste                                  |                       | Social cohesion  |
|   |   | Labour and income     | Often feeling unsafe in the neighborhood                   |
|   |   |                       | <del>Net employment rate</del>                             |
|   |   |                       | <del>Gross labour participation rate</del>                 |
|   |   |                       | <del>Median disposable income</del>                        |

Themes under climate change and material use/circular economy remain as they are material in the generic core set.

Green/land conversion falls under E4 Biodiversity

The themes 'soil pollution' and 'air pollution' are added

The theme green also concerns land conversion, this is changed in the title.

The themes 'well-being of residents' and 'trust of residents' will be the main themes under Social – reclassification indicators

Indicators are removed (do not fall under the well-being or trust of residents)

Impact/financial materiality  
Sustainable mobility is an activity for the purpose of reducing greenhouse gas emissions, therefore the same materiality score (double).

Reducing raw materials is linked to equipment inflows (double)

Other themes can be traced directly to the DMA (and the impact/fin materiality)

# Original core set' incl changes due to DMA

| Legend          |          |                  |
|-----------------|----------|------------------|
| Available dates | Own data | Development data |

## Additional Provinces

| Environmental            | Indicator  | Social                         | Indicator                                   | Governance | Indicator |
|--------------------------|--|--------------------------------|---|------------|-----------|
| <b>E1 Climate change</b> |  | <b>S4 inhabitants</b>          |   |            |           |
| Sustainable mobility     | Getting Around - Bus/tram/metro                                      | Sufficient recreational space  | Available recreational space per inhabitant |            |           |
| Public transport         | % sustainable buses  | Shortage in the housing market | % of first-time buyers looking for a        |            |           |
|                          | % sustainable trams  |                                | % flow that cannot go any further           |            |           |
| Green                    | Area of public green space totally excluding agricultural            |                                | Property satisfaction                       |            |           |
| Energy transition        | % of homes 'off gas'   | Health                         | quality of housing                          |            |           |
|                          | % of realized connections compared to desired connections            |                                | Overweight                                  |            |           |
| Climate adaptation       | increase % of greenery in public spaces                              |                                | Life expectancy                             |            |           |
| Bio-based construction   | % biobased area  | Work and leisure               | Satisfaction with leisure time              |            |           |
|                          | % application biobased: think of wood construction or something else |                                | Net employment rate                         |            |           |
| Agriculture              | % of circular agriculture  |                                | Job satisfaction                            |            |           |
|                          |  | Society                        | Median disposable income                    |            |           |
|                          |  |                                | Trust in others                             |            |           |
|                          |  |                                | Often feeling unsafe in the neighborhood    |            |           |
|                          |  | Safety                         | Perception of environmental problems        |            |           |
|                          |  | General                        |   |            |           |

The themes 'soil pollution' and 'air pollution' are added

% circular agriculture is about biobased, and is therefore linked to the circular economy

The theme green also concerns land conversion, this is changed in the title. Green/land conversion falls under E4 Biodiversity

Themes under climate change remain as they are material in the generic core set

The themes 'well-being of residents' and 'trust of residents' will be the main themes under Social – reclassification indicators

Indicators are removed (do not fall under the well-being or trust of residents)

Impact/financial materiality  
Sustainable mobility and climate adaptation are linked to the theme of greenhouse gas emissions, therefore the same materiality score (double)

Bio-based construction is an indicator linked to the circular economy theme (double)

Other themes can be traced directly to the DMA (and the impact/fin materiality)

# Original core set' incl changes due to DMA

| Legend          |          |                  |
|-----------------|----------|------------------|
| Available dates | Own data | Development data |

| Additional Water authorities         |   |        |            |
|--------------------------------------|---|--------|------------|
| Environmental                        | Indicator   | Social | Governance |
| <b>E1 Climate change</b>             | Energy recovered: m3 biogas/gas   |        |            |
|                                      | Energy recovered/generated: Kwh   |        |            |
| <b>E2 Pollution</b>                  |   |        |            |
| Purification performance             | % of WWTPs that meet the treatment performance from the permits/permit requirements |        |            |
| Purified water                       | Number of WWTPs (Sewage Treatment Plants)   |        |            |
|                                      | Compliance rate WWTPs with permit requirements                                      |        |            |
|                                      | Meeting the decrease in the obligation towards municipalities                       |        |            |
| <b>E3 Water and marine resources</b> |   |        |            |
| WFD (Water Framework Directive)      | % Water bodies that comply with WFD requirements                                    |        |            |
| Bathing water                        | % of official bathing water sites that meet bathing water quality requirements      |        |            |
|                                      | Number of bathing water locations with blue-green algae                             |        |            |
| Water safety                         | % of the number of KM's of flood defences that meet the standard year 2050          |        |            |
| Flooding/ Sufficient water           | % management area that meets the flooding standard                                  |        |            |
|                                      | % management area with actions for solution to flooding standa                      |        |            |
| Climate Monitor                      |   |        |            |

The theme of clean water and sanitation is added

The theme of water extraction is added

Impact/financial materiality  
 The climate change indicators are about energy and therefore follow the theme of energy consumption (impact materiality in the general core set). This also applies to the degree of energy neutrality below E3.  
 The indicators for pollution are linked to water pollution, which is an impact material in the general core set.  
 The first three themes under E3 are also linked to water pollution, and therefore impact material.  
 Flooding/sufficient water is in line with the theme of water scarcity and therefore double equipment.  
 Other themes can be traced directly to the DMA (and the impact/fin materiality)

