

Non-financial and sustainability information statement

The table below is produced to comply with section 414CA and 414CB of the Companies Act 2006. The table demonstrates the degree to which our climate-related financial disclosures are aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), and where we make full disclosure against the Companies (Strategic Report) (Climate-related Financial Disclosure) Regulations 2022. For any areas of part disclosure, we have explained the activities being undertaken to bring us into full disclosure

with the Regulations. The table also sets out the degree to which our nature-related financial disclosures are aligned with the Task Force on Nature-related Financial Disclosures (TNFD) - a best practice, voluntary disclosure framework. In making our disclosures we have considered the related Government guidance. We have included information that we believe is material and which is presented in a way that we believe is fair, balanced and understandable. Our assessment of materiality can be found on page 26.

Key:															
 Environmental matters		 People		 Respect for human rights		 Social matters		 Anti-bribery/corruption		 Full disclosure		 Part disclosure			
Reporting requirement										      					
Business model (page 14)															
Strategic performance indicators relating to environmental matters and people (page 59 and 69)															
Social metrics (page 74) and gender pay gap (page 182).															
Metrics relating to communities, suppliers and other governance metrics (pages 177 to 179).															
Strategy															
Strategic priorities (page 76)															
Risks over the short, medium and long-term: Climate (page 106), Nature (page 127).															
Impact on business strategy and financial planning: Climate (page 108), Nature (page 129).															
Resilience to risks in different scenarios: Climate (page 108), Nature (page 132).															
Priority locations of assets and activities (page 134).															
Governance															
Our culture and values (page 147).															
Corporate governance: Structure and responsibilities (page 149), Competitive base salary and benefits (page 181), Board diversity (page 180).															
Board oversight of risks: Climate (page 105), Nature (page 119).															
Management's role in managing risks: Climate (page 105), Nature (page 119).															
Other material areas: Diversity (page 184), Stakeholder engagement (page 148), and S172(1) Statement (page 176).															
Risk management															
Our approach to risk management and our principal risks (page 77).															
Processes for identifying and assessing risks: Climate (page 110), Nature (page 136).															
Processes for managing risks: Climate (page 110), Nature (page 138).															
Integration of risk management: Climate (page 113), Nature (page 138).															
Metrics and targets															
Stakeholder metrics and targets (page 26).															
Metrics used to assess risks: Climate (page 115), Nature (page 139).															
Targets used to manage risks: Climate (page 116), Nature (page 140), Other themes (page 78).															
Policies, guidance and standards that govern our approach										      					
*Available on NI Water website. Otherwise internally available															
Environmental Statement*, Water Resource and Supply Resilience Plan*, Climate Change Strategy*.															
Health and safety policy, Equal opportunities and diversity policy, Recruitment and selection policy, Capability policy, Hybrid working policy, Stress management policy, Data protection policy, Freedom of information policy, Environmental Information Regulations guidance, Modern slavery policy and Modern Slavery Act statement*.															
Employer supported volunteering policy.															
Procurement and contract management policies.															
Anti-bribery/corruption policy, Fraud prevention policy, Speak up (Whistleblowing) policy, Code of Ethics, Gifts and hospitality policies, Conflict of interests policy.															