



aquafides

Proprietary standard

for water footprint certification

AQF-OP — Material for Tour Operators

AQUAFIDES

CSRD TOOLKIT

FOR TOUR OPERATORS

Public downloadable document

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How to solve the ESRS E3 water reporting of your hotel chain with third-party audited data

— Technical document for CSO and Compliance Officer —

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1. Purpose of the document

This Toolkit answers a concrete question that in 2026 all large European tour operators already have on the table: how to comply with the CSRD obligation to report the water footprint of their hotel supplier chain with audited, comparable data defensible before the external auditor.

The document is designed so that your CSO or your Sustainability Reporting Lead can evaluate, in less than one hour, whether Aquafides is the right tool to solve the problem. It is not a sales material; it is a technical-regulatory material that documents a possible solution.

The document is structured in six blocks: the applicable regulatory framework; the problem of the hotel chain under ESRS E3; how Aquafides covers the required datapoints; specifically hydric comparison versus other existing tourism certifications; model contract clause to incorporate Aquafides into tender documents; and recommended adoption process.

2. CSRD regulatory framework applicable to tour operators

2.1 Who is obliged and from when

The CSRD Directive (Corporate Sustainability Reporting Directive, 2022/2464/EU) entered into force on 5 January 2023 and progressively obliges to report sustainability information under the European ESRS standards, transposed to the national legal order of each Member State:

- First wave (reporting from 2025 on financial year 2024): large public-interest entities with > 500 employees already subject to the Non-Financial Reporting Directive (NFRD). In tour operators: includes at least TUI Group, Booking Holdings, DERTOUR Group and equivalents.
- Second wave (reporting from 2026 on financial year 2025): remaining large companies according to CSRD criteria (> 250 employees or > €50M turnover or > €25M balance sheet). Includes most tour operators and medium-large bedbanks.
- Third wave (2027/2028): listed SMEs and relevant subsidiaries.

2.2 ESRS E3 — Water and marine resources: what it specifically requires

ESRS E3 is the technical standard regulating water reporting under CSRD. It requires the reporting entity to address:

- IRO-1 — Identification of material impacts, risks and opportunities related to water, including value chain.
- IRO-2 — Double materiality (impact + financial) on identified water matters.
- E3-1 — Policies related to water and marine resources.
- E3-2 — Actions and resources related to material water matters, including value chain.
- E3-3 — Quantitative targets.
- E3-4 — Quantitative datapoints: water withdrawal by source, discharge by destination, net consumption, withdrawal and discharge in water-stressed areas, water intensity and efficiency.
- E3-5 — Water-related risks and opportunities, narrative description.

2.3 Limited and reasonable assurance

CSRD requires limited assurance in its first phase and reasonable assurance from 2028. This means that an external auditor verifies the reported water information. Information estimated with generic factors with no verifiable

basis is vulnerable; information derived from third-party certifications with documented methodology is defensible.

3. The specific problem of the hotel chain for ESRS E3 reporting

3.1 A tour operator's water footprint is essentially indirect

A medium-large European tour operator directly consumes between 5,000 and 50,000 m³ of water per year in its offices and operations centres. The indirect footprint attributable to the hotels it contracts, however, lies in the range of 5 to 100 million m³ per year. That is: the hotel chain's footprint exceeds its own by one to three orders of magnitude. Any water reporting limited to Scope 1+2 is methodologically irrelevant for material purposes.

3.2 The three real options a tour operator has today

To gather the water data of hundreds or thousands of contracted hotels, the realistic options are three:

- Option A — Estimation with generic sector factors: apply a sector-type "L/stay-night" factor to the volume of contracted nights. Fast, cheap, but vulnerable before the external auditor and little differential.
- Option B — Hotel-by-hotel audit by the tour operator itself: send inspectors, questionnaires, meters. Compliant, but the cost is prohibitive at scale and data quality is heterogeneous.
- Option C — Third-party certification requirement on the hotel: the hotel certifies with an independent auditor under recognised standard, and the tour operator receives the certificate and the data. Better cost-benefit and better defence before auditor.

3.3 Why generalist tourism certifications do not solve option C in water terms

Generalist tourism certifications (GSTC-Recognized standards, Travelife, Green Key, Earth Check, Biosphere) are useful but insufficient to specifically solve ESRS E3:

- Their water coverage is generic (typically 5-10% of the total checklist) and does not produce the quantitative datapoints that ESRS E3 requires.
- The water footprint calculation methodology is not uniform across certifications, which prevents comparability.
- They usually do not apply a catchment factor (AWARE) and therefore do not allow compliance with the ESRS E3-4 datapoint on withdrawal and discharge in water-stressed areas.
- They do not produce a multi-year quantitative Reduction Plan with MACC that the tour operator can use to report the E3-2 actions of its chain.

Aquafides is complementary to these tourism certifications: it does not replace them, it deepens them specifically on the water axis.

4. How Aquafides covers the required ESRS E3 datapoints

This section is the central technical piece of the Toolkit. For each ESRS E3 datapoint, the tour operator finds the specific document of the hotel's Aquafides file where the data is available.

ESRS E3 Datapoint	Requirement	Aquafides document covering it
E3 IRO-1	Identification of material water impacts (including value chain).	B3 Stakeholders + B4 Double Water Materiality.
E3 IRO-2	Application of double materiality to water matters.	B4 Double Water Materiality (impact/financial matrix).
E3-1	Written water policies signed by Management.	A1 Corporate Water Policy (signed).
E3-2	Specific actions and resources assigned to water management.	E3 Water Footprint Reduction Plan v1.0 + F1-F4 Supply Chain.
E3-3	Multi-year quantitative water targets.	A1 (general targets) + E3 (detailed targets with timeframe and metric).
E3-4 (53)	Total volume of water withdrawn (m ³ /year).	D1 WF Calculation Memorandum (withdrawal sheet).
E3-4 (54-55)	Withdrawal by source and by water-stressed area.	C1 LDA Inventory + C2 Catchment Characterisation + D1 breakdown.
E3-4 (56)	Total volume of water discharged and by destination.	C3 Sankey + D1 (discharge sheet) + H4 effluent quality.
E3-4 (57)	Total volume of water consumed (withdrawn - discharged).	D1 blue WF calculation (net consumption).
E3-4 (58-59)	Withdrawal and discharge in water-stressed areas.	C2 Catchment Characterisation + D2 AWARE-weighted.
E3-4 (60-61)	Water intensity and efficiency (consumption per FU or per €).	D3 Efficiency Ratios Board (KPIs per FU).
E3-5	Water risks and opportunities — narrative description.	C2 Catchment + E2 Executive Summary (risks to Management) + L1 IWA.

Outcome for the tour operator

An Aquafides-certified hotel delivers to the tour operator, at no additional cost, all ESRS E3 inputs that its annual report must contain for the operation of that hotel. The tour operator aggregates these inputs hotel by hotel and obtains its consolidated reporting defensible before auditor.

5. Simultaneous coverage: ISO 14046, AWS, GRI 303, CDP Water

Aquafides is designed as a proprietary modular standard that simultaneously covers, on a single file, the verifiable requirements of the main international water standards. The tour operator that has Aquafides-certified hotels in its catalogue has, at no additional cost, the information necessary for:

- CSRD ESRS E3 reporting — previously detailed.
- GRI 303 (2018) reporting — specific K2 mapping available.
- Response to CDP Water Security — specific mapping via J1 Disclosure.
- Demonstration of ISO 14046:2014 compliance — base methodology of the file.
- AWS Standard v2.0 accreditation — optional M-AWS module compatible with the core.

5.1 Why this multi-coverage matters to the tour operator

European listed investors use CDP Water. Voluntary sustainability reports use GRI. Procurement with large corporates requires ISO 14046. European regulation requires ESRS. Traditionally, satisfying the five sources required duplicating efforts. Aquafides solves all five with a single file, which reduces coordination cost to its hotel chain (hotels do not have to send five different responses to five different sources) and to the tour operator itself (it receives data in a single format).

6. Specifically hydric comparison versus other tourism certifications

Aquafides does not compete with generalist tourism certifications, it complements them. This table compares, exclusively on the water dimension, what each certification delivers:

Water dimension	GSTC Hotel	Travelife	Green Key	Earth Check	Aquafides
WFN+ISO 14046 green/blue/grey WF calculation	No	Partial	No	Partial	Yes, complete
AWARE catchment factor	No	No	No	No	Yes
Operational sub-metering required	Recommended	Recommended	Yes	Recommended	Mandatory 5 blocks by 2028
Reduction Plan with MACC	No	No	Partial	Partial	Yes
ESRS E3 datapoint mapping	No	No	No	No	Yes, complete
GRI 303 mapping	Partial	Partial	No	Partial	Yes, complete
CDP Water mapping	No	No	No	Partial	Yes
Mandatory advisor/auditor separation	Not formal	Not formal	Not formal	Not formal	Yes, mandatory (Annex IV)
Public verifiable QR page	Partial	Yes	Yes	Yes	Yes with audited metadata

The technical conclusion is direct: generalist tourism certifications are useful for the establishment's overall sustainability, but none simultaneously covers the ESRS E3 datapoints mandatory for the tour operator's CSRD reporting. Aquafides is, today, the only standard that does so in an integral and certified manner.

7. Model contract clause hotel — tour operator

The operational way to incorporate Aquafides into the tour operator's hotel procurement process is through a model clause. The following text is a model adaptable to the legal practice of each tour operator:

Cláusula tipo / Model clause / Clause type / Musterklausel / Clàusula tipus

The supplying hotel acknowledges the growing demand from the end client and from the European regulatory framework (CSRD, ESRS E3) regarding sustainable water management, and commits to obtaining, within a maximum period of [12/24/36] months from the signing of this contract, a third-party water footprint certification covering the mandatory ESRS E3 datapoints, ISO 14046:2014 and, optionally, AWS Standard v2.0. The Aquafides Protocol v3.2 issued by Aquafides.org is considered the reference certification, without excluding duly accredited equivalent certifications. During the validity of the contract, the supplying hotel commits to providing the tour operator, annually, its verified technical report and its public water footprint declaration for the previous year, as well as its quantitative progress on the current Water Footprint Reduction Plan.

Reinforced variant (Eligibility Phase, year 4+): «Obtaining and maintaining the Aquafides certification (or accredited equivalent) is an eligibility condition for contracting in this segment (4-5 hotels, featured hotels, hotels in water-stressed catchments). Sustained non-compliance may lead to contractual non-renewal with reasonable advance notice.»*

8. Recommended adoption process by the tour operator

Five-step process designed for a European tour operator to adopt Aquafides in its hotel chain in a phased manner, with low coordination cost and measurable results from year one:

1. Internal decision (month 1-2): the CSO + Hotel Procurement + Communications team validates the incorporation of Aquafides as a criterion. Formal decision is signed and a Client Aquafides Coordinator is assigned within the organisation.
2. Recognition Phase (month 3-12): Aquafides is incorporated as a positive evaluation criterion in procurement processes. Certified hotels gain points. Communication to the supplier hotel network announcing the change.
3. Pilot Programme (month 6-18): selection of 5-10 strategic supplier hotels willing to start the Aquafides process under preferential conditions (discount + accompaniment). Tour operator and Aquafides co-sign the initiative.
4. Preference Phase (month 12-24): after the pilot, Aquafides is raised to preferred criterion. Model clause in contract renewals with adoption period.
5. Eligibility Phase (month 24+): in critical segments (premium hotels, stressed catchments), Aquafides is required as a contracting condition. The tour operator communicates this change with 12-18 months' advance notice to its network.

8.1 Resources the tour operator needs to start

- Client Aquafides Coordinator within the organisation (CSO or equivalent, 20% of their time for 12 months).
- Clause text incorporated into model contracts.
- Initial communication to the supplier hotel network (Aquafides provides draft and materials).
- No additional cost of hotel-by-hotel audit: the cost is borne by the certified hotel, not by the tour operator.

8.2 Expected results Year 1

- Aquafides incorporated as criterion in tender documents.
- Pilot programme with 5-10 European hotels launched.
- First audited water information available for CSRD reporting.
- Communication of the initiative to end clients and markets.
- Positioning as pioneer tour operator in European water transparency.

9. Aquafides technical contact

For technical evaluation of the Protocol, access to demonstrative cases of the Mediterranean hotel sector, scheduling of a meeting with CSO and pilot programme design:

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Annex — Quick glossary

CSRD	Corporate Sustainability Reporting Directive (Directive 2022/2464/EU).
ESRS	European Sustainability Reporting Standards (Delegated Regulation 2023/2772).
ESRS E3	ESRS technical standard on Water and marine resources.

AWARE	Available WAtER REmaining — catchment characterisation factor (ISO 14046).
WFN	Water Footprint Network — base methodology for water footprint calculation.
GSTC	Global Sustainable Tourism Council — global gatekeeper entity of tourism certifications.
MACC	Marginal Abatement Cost Curve — marginal cost curve of water savings.
UF	Functional unit (stay-night, guest-day, etc.).
IRO	Impact, Risk, Opportunity — ESRS terminology for material identification.
Spread Effect	Aquafides-specific doctrine for Supply Chains (does not apply to SP hotels, does apply to the tour operator itself in its CS profile).

VERSION HISTORY

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v1.1	15/02/2026	Initial release of the ESRS E3 technical Toolkit.	ACTIVE

CONTACT

For technical enquiries about the Toolkit content and meeting requests with CSO: operadores@aquafides.org