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Exposure draft *GRI 303:Water and Effluents*

Public Consultation Form for Submitting Comments to the Draft Standard

20 December 2017

Public comment draft

Instructions for submitting comments by 18 February 2018

This Consultation Form is published for public comment by the Global Sustainability Standards Board (GSSB), the independent standard-setting body of GRI.

This Consultation Form includes the revised draft *GRI 303: Water and Effluents* and a questionnaire seeking input on specific sections of the draft.

All comments received will be considered a matter of public record. Comments will be made available on the GRI website along with the name of the individual that submitted the comment, the country, constituency group and, if submitting comments on behalf of the organization, the organization's name. To learn more about GRI's Privacy Policy click [here](#).

Submitting your comments

Important: To fill in the form, you will need to have [Adobe Acrobat](#) installed on your computer. **Please do not fill in the form in your website browser – your data will not be saved.**

1. Download and save a copy of the Consultation Form on your desktop.
2. Open the Form using Adobe Acrobat and type your responses in the comment boxes.
3. Once you have completed the Form, click the **“Submit form” button in the upper right corner of the form**. This copy will be automatically sent to GRI.

This consultation form includes six specific questions that are placed throughout the form under respective sections of the draft – **please read through the full document before submitting your comments.**

Please be clear and additive in your responses. Wherever possible, explain the rationale for your response or provide alternative wording suggestions.

You can submit any other comments to the draft (e.g., comments related to other sections than those covered by proposed questions), on page 31.

If you have any questions about how to use the Consultation Form, please send an email to water@globalreporting.org.

Personal details

First name

Last name

Is this a collective response on behalf of an organization, group or institution?

Organization name

Please ignore this question when this is not a collective response on behalf of an organization, group or institution

Country of residence

Region

Stakeholder group

Please select a constituency group that best describes you/your organization

(click [here](#) for definitions)

Other stakeholder

Please describe your stakeholder group if you have selected 'Other' in the question above

Email

(May be used only to clarify your response or to inform you that the consultation process is about to close)

Explanatory memorandum

This memorandum presents significant changes made to the draft GRI 303 in response to stakeholder feedback received during the public comment held between 10 August – 9 October 2017 and explains the need for second public comment.

Objectives for the review of GRI 303

The primary objective was to review the content of GRI 303 in order to represent internationally-agreed best practice and align with recent developments in water management and reporting.

Key references for revising the content included international authoritative instruments, such as the UN Resolution A/RES/64/292 (The human right to water and sanitation) as well as Goal 6 of the UN Sustainable Development Goals, which emphasizes access to clean water and sanitation. In addition, the project aimed to better align the Standard with key concepts in other reporting frameworks and standards such as CDP, SASB, the Alliance for Water Stewardship Standard, and the Corporate Water Disclosure Guidelines from the CEO Water Mandate.

A multi-stakeholder Project Working Group (PWG) was formed to help contribute to the revision of GRI 303, as outlined in the GSSB's [Due Process Protocol](#). For more information, consult the [project proposal](#) and [terms of reference](#).

The first public comment period was held between 10 August – 9 October 2017. All interested parties were invited to provide feedback via the [GRI Consultation Platform](#).

Significant changes in response to public comments

Below is an overview of notable changes in this draft Standard in response to feedback received during the public comment period:

- **Water consumption disclosures detached from water withdrawal** and moved to Disclosure 303-3 Water consumption, to improve the feasibility of reporting in full on either one of these disclosures. See lines 477-510.
- **Re-allocated contents of Disclosure 303-4 Impacts in the supply chain and related to products and services throughout the Standard**, to better align with the structure of the GRI Standards. Reporting requirements have been moved to the management approach disclosures, while reporting recommendations have been moved to respective topic-specific disclosures. This structural change does not affect the status of the disclosures. See lines 208-213, 344-345, 418-419, 496-497.
- **Removed Disclosure 303-3 Spills and leaks from the Standard**, as it is not relevant exclusively to the topic of water. The GSSB will consider a separate project for developing a Standard to report spills and leaks.

- **Aligned the definition and calculation method for water consumption**, to allow for a valid calculation of water consumption. The focus on the ‘original source’ has been removed from the definition allowing to account for water that has been discharged to sources other than the original source of water withdrawal. See lines 602-606. In line with this change, definitions of water withdrawal and water discharge have also been modified to better communicate the relationship between these concepts. See lines 607-614, 646-648.
- **Clarified the level of detail required for reporting original withdrawal sources of water supplied by third party**. Recognizing that data on original sources may not always be available depending on the country of operation, organizations can report reasons for omission. Where this data is available, organizations are encouraged to report it as it is crucial for providing a complete overview of impacts. See lines 366-367.
- **Added requirement to report water discharge to areas with water stress**, to maintain the focus on measuring impacts in areas with water stress throughout the Standard. See line 391.
- **Specified that only priority substances of concern need to be reported**, and changed disclosure to request narrative descriptions of how priority substances of concern are managed. See lines 396-401.
- **Changed requirement to report water discharge by treatment to a recommendation**, as it is less representative of discharge impacts as opposed to reporting water discharge by quality. See lines 416-417.
- **More detail required to report narratives on how water quality standards were defined**, including any international, local, internal, or sector-specific standards used, and whether the profile of the receiving waterbody was considered. See lines 199-207.
- **Clarified that organizations can report any additional information on their water stewardship practices** beyond what is required in the Standard, including water efficiency metrics, progress against targets and goals, and efforts taken to mitigate impacts. See lines 302-304.
- **Revised existing definitions and added new ones, and clarified guidance throughout the Standard**, including the table to report data on the full set of disclosures, supply chain terminology, and methods for assessing areas with water stress.

GSSB’s involvement and views on the development of this draft – reasons for re-exposure

The GSSB appointed one of its members as a sponsor for the review of GRI 303. The GSSB sponsor observed the PWG process and attended most of their meetings. The GSSB has approved the draft GRI 303 for the first public comment period during their meeting on 19 July 2017. For more information, please consult lines 29-30 in the [meeting minutes](#).

The GSSB was provided with regular updates about stakeholder participation in public comment and preliminary feedback to *GRI 303* during their meetings. The preliminary changes to the draft in response to public comments were presented to the GSSB on 30 November 2017, who expressed overall support for the changes in this draft.

Due to substantial change to the contents of draft *GRI 303*, the GSSB confirmed its support for the revisions to *GRI 303* when it voted to approve the draft for second public comment via email.

Public comment draft

GRI 303: WATER AND EFFLUENTS 2018

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About this Standard

Responsibility	This Standard is issued by the Global Sustainability Standards Board (GSSB) . Any feedback on the GRI Standards can be submitted to standards@globalreporting.org for the consideration of the GSSB.
Scope	<i>GRI 303: Water and Effluents</i> sets out reporting requirements on the topic of water and effluents. This Standard can be used by an organization of any size, type, sector or geographic location that wants to report on its impacts related to this topic.
Normative references	This Standard is to be used together with the most recent versions of the following documents: GRI 101: Foundation GRI 103: Management Approach GRI Standards Glossary In the text of this Standard, terms defined in the Glossary are <u>underlined</u> .
Effective date	This Standard is effective for reports or other materials published on or after [to be determined] . Earlier adoption is encouraged.

Note: This document includes hyperlinks to other Standards. In most browsers, using 'ctrl' + click will open external links in a new browser window. After clicking on a link, use 'alt' + left arrow to return to the previous view.

14 Introduction

15 A. Overview

16 This Standard is part of the set of GRI
17 Sustainability Reporting Standards (GRI
18 Standards). These Standards are designed to
19 be used by organizations to report about
20 their impacts on the economy, the
21 environment, and society.

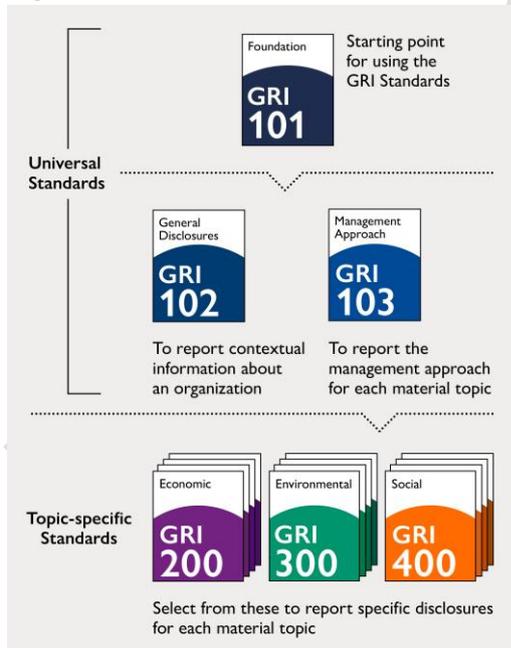
22 The GRI Standards are structured as a set of
23 interrelated, modular standards. The full set
24 can be downloaded at
25 www.globalreporting.org/standards/.

26 There are three universal Standards that apply
27 to every organization preparing a sustainability
28 report:

- 29 [GRI 101: Foundation](#)
- 30 [GRI 102: General Disclosures](#)
- 31 [GRI 103: Management Approach](#)

GRI 101: Foundation is the starting point for using the GRI Standards. It has essential information on how to use and reference the Standards.

32 **Figure I** Overview of the set of GRI Standards



33 An organization then selects from the set of
34 topic-specific GRI Standards for reporting on
35 its material topics.

See the Reporting Principles for defining report content in GRI 101: Foundation for more information on how to identify material topics.

36 The topic-specific GRI Standards are
37 organized into three series: 200 (Economic
38 topics), 300 (Environmental topics), and 400
39 (Social topics).

40 Each topic Standard includes disclosures
41 specific to that topic, and is designed to be
42 used together with *GRI 103: Management
43 Approach*, which is used to report the
44 management approach for the topic.

GRI 303: Water and Effluents is a topic-specific GRI Standard in the 300 series (Environmental topics).

45 B. Using the GRI Standards and making 46 claims

47 There are two basic approaches for using the
48 GRI Standards. For each way of using the
49 Standards there is a corresponding claim, or
50 statement of use, which an organization is
51 required to include in any published materials.

- 52 1. The GRI Standards can be used as a set to
53 prepare a sustainability report that is in
54 accordance with the Standards. There are
55 two options for preparing a report in
56 accordance (Core or Comprehensive),
57 depending on the extent of disclosures
58 included in the report.
59 An organization preparing a report in
60 accordance with the GRI Standards uses
61 this Standard, *GRI 303: Water and Effluents*,
62 if this is one of its material topics.
- 63 2. Selected GRI Standards, or parts of their
64 content, can also be used to report specific
65 information, without preparing a report in
66 accordance with the Standards. Any
67 published materials that use the GRI
68 Standards in this way are to include a 'GRI-
69 referenced' claim.

See Section 3 of GRI 101: Foundation for more information on how to use the GRI Standards, and the specific claims that organizations are required to include in any published materials.

70 Reasons for omission as set out in *GRI 101:*
71 *Foundation* are applicable for this Standard. See
72 clause 3.2 in *GRI 101* for requirements on
73 reasons for omission.

74 **C. Requirements, recommendations and**
 75 **guidance**

76 The GRI Standards include:

77 **Requirements.** These are mandatory
 78 instructions. In the text, requirements are
 79 presented in **bold font** and indicated with
 80 the word ‘shall’. Requirements are to be
 81 read in the context of recommendations
 82 and guidance; however, an organization is
 83 not required to comply with
 84 recommendations or guidance in order to
 85 claim that a report has been prepared in
 86 accordance with the Standards.

87 **Recommendations.** These are cases where
 88 a particular course of action is encouraged,
 89 but not required. In the text, the word
 90 ‘should’ indicates a recommendation.

91 **Guidance.** These sections include
 92 background information, explanations and
 93 examples to help organizations better
 94 understand the requirements.

95 An organization is required to comply with all
 96 applicable requirements in order to claim that
 97 its report has been prepared in accordance
 98 with the GRI Standards. See *GRI 101:*
 99 *Foundation* for more information.

100 **D. Background context**

101 In the context of the GRI Standards, the
 102 environmental dimension of sustainability
 103 concerns an organization’s impacts on living
 104 and non-living natural systems, including land,
 105 air, water, and ecosystems.

106 *GRI 303* addresses the topic of water and
 107 effluents.

108 Access to fresh water is essential for human
 109 life and wellbeing, and is recognized by the
 110 United Nations (UN) as a human right. The
 111 Sustainable Development Goals, agreed on by
 112 the UN and the international community,
 113 include key targets related to sustainable
 114 water management under Goal 6 (Ensure
 115 access to water and sanitation for all). These
 116 targets aim, for example, to achieve universal
 117 access to safe and affordable drinking water,
 118 improve water quality, and address water
 119 scarcity.

120 The amount of water withdrawn and
 121 consumed by an organization, and the quality
 122 of its discharges, can impact the functioning of

123 the ecosystem in numerous ways. Direct
 124 impacts on a catchment can have wider
 125 impacts on the quality of life in an area,
 126 including social and economic consequences
 127 for local communities and indigenous peoples.

128 Since water is a shared resource, and water-
 129 related impacts are localized, organizations are
 130 increasingly being encouraged to:

- 131 • prioritize action in areas with water-
 132 stress;
- 133 • understand and respond to local
 134 contexts, including social and
 135 environmental impacts;
- 136 • aim to benefit and respect the needs
 137 and priorities of all water users in an
 138 area;
- 139 • align their approaches and collective
 140 actions with other water users and
 141 with effective public policy.

142 The disclosures in this Standard are designed
 143 to help an organization better understand and
 144 communicate its most significant water-related
 145 impacts, and how it manages them.

146 Through a comprehensive understanding of its
 147 water use, an organization can assess the
 148 impacts its water use poses to water
 149 resources that benefit the ecosystem, other
 150 water users and the organization itself. An
 151 organization, particularly a water-intensive
 152 one, can use this information for more
 153 effective water management.

154 Due to the strong relationship between water
 155 withdrawal, consumption, and discharge, the
 156 reporting organization is expected to report
 157 on all three disclosures of *GRI 303*. Since
 158 water-related impacts are often localized, the
 159 organization is expected, as much as possible,
 160 to support any quantitative aggregate-level
 161 information with narrative descriptions of any
 162 contextual factors that were considered when
 163 compiling the information. This will provide a
 164 more comprehensive overview of the
 165 organization’s water use.

166 GRI 303: Water and Effluents

167 This Standard includes disclosures on the management approach and topic-specific disclosures.
168 These are set out in the Standard as follows:

- 169 • Management approach disclosures (this section references *GRI 103*)
- 170 • Disclosure 303-1 Water withdrawal
- 171 • Disclosure 303-2 Water discharge
- 172 • Disclosure 303-3 Water consumption

173 *1. Management approach disclosures*

174 Management approach disclosures are a narrative explanation of how an organization manages a
175 material topic, the associated impacts, and stakeholders' reasonable expectations and interests. Any
176 organization that claims its report has been prepared in accordance with the GRI Standards is
177 required to report on both its management approach as well as the topic-specific disclosures for
178 every material topic.

179 An organization reporting on the topic of water and effluents is therefore required to report its
180 management approach using both [GRI 103: Management Approach](#), and the management approach
181 disclosures in this section.

182 The management approach disclosures in this section focus on how an organization identifies and
183 manages its water-related impacts. This section is therefore designed to supplement, and not to
184 replace, the content in *GRI 103: Management Approach*.

185 **Reporting requirements**

186 **1.1 The reporting organization shall report its management approach for water and**
187 **effluents using [GRI 103: Management Approach](#).**

188 **1.2 The reporting organization shall report the following information:**

189 *Interaction with water as a shared resource*

190 **1.2.1 A description of how it interacts with water, including how and where**
191 **water is withdrawn, consumed, and discharged.**

192 **1.2.2 A description of its approach for identifying impacts, including the scope of**
193 **assessments, their timeframe, and any tools or methodologies used.**

194 **1.2.3 A description of how it works with stakeholders on stewarding water as a**
195 **shared resource.**

196 **1.2.4 An explanation of the process for setting any goals and targets that are**
197 **part of its management approach, and how they relate to public policy and**
198 **the local context of each area with water stress.**

199 **Impacts of water discharge**

200 **1.2.5 A description of any minimum standards it has set for the quality of**
 201 **discharges, and how these minimum standards were determined,**
 202 **including:**

203 **1.2.5.1 how it determined standards for facilities operating in locations**
 204 **with no local discharge requirements;**

205 **1.2.5.2 any internally developed water quality standards or guidelines;**

206 **1.2.5.3 any sector-specific standards considered;**

207 **1.2.5.4 whether it considered the profile of the receiving waterbody.**

208 **Water-related impacts in its supply chain or due to its products and services**

209 **1.2.6 A description of any water-related impacts in its supply chain or due to the**
 210 **organization's products and services, and the approach for identifying**
 211 **them, including any tools or methodologies used.**

212 **1.2.7 A description of how it addresses these impacts, including its engagement**
 213 **with suppliers or customers causing these impacts.**

214 **Reporting recommendations**

215 **1.3 The reporting organization should:**

216 **1.3.1 provide an overview of where and how across its value chain water is withdrawn,**
 217 **consumed, and discharged;**

218 **1.3.2 identify catchments where it causes material water-related impacts.**

219 **Guidance**220 *Guidance for clause 1.2.1*

221 The description of how an organization interacts with water can include information on the geographic
 222 location or catchment where water is withdrawn, consumed, and discharged, and what the water is used for in
 223 direct operations (e.g., for cooling, storage, incorporating in products, etc.).

224 *Guidance for clause 1.2.2*

225 When assessing impacts, it is important that the reporting organization considers its future impacts on water
 226 quality and availability, as these factors can change over time.

227 Tools and methodologies for identifying impacts can include life cycle assessments, environmental impact
 228 assessments, water footprints, scenario analysis, and stakeholder engagement.

229 *Guidance for clause 1.2.3*

230 Working with stakeholders is critical for an organization to steward water as a shared resource and to
 231 account for the needs of other water users of the catchment. An organization's stakeholders can include:

- 232 • local communities and action groups;
- 233 • suppliers with material water-related impacts;
- 234 • users of its products or services;

- 235 • employees and workers;
- 236 • other water users in its sector or industry;
- 237 • governments, regulators or non-governmental organizations (NGOs);
- 238 • global initiatives, trade associations or partnerships.
- 239 The reporting organization can describe how it participates in discussions with stakeholders, the frequency of
 240 this engagement, and its role in these discussions. Outcomes of working with stakeholders can include, for
 241 example, setting collective targets for water use, increased investment in infrastructure, policy advocacy, or
 242 capacity building and awareness raising.
- 243 *Guidance for clause 1.2.4*
- 244 Meaningful targets for managing water-related impacts:
- 245 • account for the local context where water is withdrawn and discharged;
- 246 • are scientifically informed by sustainable thresholds of a given catchment;
- 247 • align with public sector efforts, such as the targets relating to the UN Sustainable Development Goal 6 on
 248 water, or other effective policies advocated by NGOs, global initiatives, national and local government
 249 institutions, trade associations and action groups.
- 250 See reference 4 in the [References section](#).
- 251 The reporting organization can report its progress against goals and targets under clause 1.5 in *GRI 103:*
 252 *Management Approach*.
- 253 *Guidance for clause 1.2.5*
- 254 Water quality refers to the physical, chemical, biological, and taste-related characteristics of water. It is a
 255 measure of water suitability for a given purpose or function, including its use as a basic human right. Water
 256 quality standards help uphold water quality in order to protect ecosystems, wildlife, and human health and
 257 welfare, and can be based on water properties, such as temperature or pH.
- 258 The specific choice of water quality standards and parameters can vary depending on an organization's
 259 products, services, and facility location, and depends on national or regional regulations, as well as the profile
 260 of the receiving waterbody.
- 261 *Guidance for clauses 1.2.6 and 1.2.7*
- 262 Through its suppliers, activities, products, and services, an organization can affect both the quality as well as
 263 the availability of water. [Disclosure 103-2](#) in *GRI 103: Management Approach* requires the reporting
 264 organization to report its overall approach for managing impacts, both in its own operations and elsewhere in
 265 the value chain. If the organization has identified water-related impacts in the supply chain or due to its
 266 products and services as material, it is required to report *additional* information about these impacts for
 267 clauses 1.2.6 and 1.2.7.
- 268 In the context of this GRI Standard, suppliers causing material water-related impacts can include suppliers of
 269 water-intensive commodities or services, suppliers located in areas with water stress, and/or suppliers with
 270 significant impacts on the local water environment and the related local communities.
- 271 Tools or methodologies for identifying water-related impacts can include life cycle assessments, environmental
 272 impact assessments, water footprints, and scenario analysis. If information is estimated or modeled, rather than
 273 sourced from direct measurements, the organization is expected to explain its estimation or modelling
 274 methods.

275 Water impacts related to products and services may be addressed by, for example, improving product design,
 276 providing information and advice on the responsible use of products and services, and holding regular
 277 consultations with users.

278 When reporting on its engagement with suppliers, the organization can describe:

- 279 • the number of suppliers it engages with;
- 280 • how it engages with its suppliers to help them improve their water management practices;
- 281 • the outcomes of this engagement;
- 282 • the amount of procurement that the proportion of suppliers it engages with represents;
- 283 • why it does not request information from suppliers with material water-related impacts;
- 284 • its future plans and goals for working with suppliers on reducing water-related impacts.

285 *Guidance for clause 1.3.1*

286 The overview of water use across a value chain can be presented as a simple breakdown, in graphic or written
 287 form, showing, for example, parts of the value chain where water consumption is most material and the
 288 commodities to which it is related, or the percentage of commodity sourcing that comes from catchments
 289 located in areas with water stress. The reporting organization is encouraged to include information about both
 290 upstream as well as downstream water use, e.g., use of water for consumer products, such as soaps,
 291 shampoos, and cleaning solutions.

292 *Guidance for clause 1.3.2*

293 To identify catchments where an organization causes water-related impacts, the reporting organization can use
 294 global catchment data sets. These can include the CEO Water Mandate [‘Interactive Database of the World’s
 295 River Basins’](#) and the World Wildlife Fund’s [‘HydroSHEDS’](#).

296 *Background*

297 An effective management approach accounts for the local context of water use, and acknowledges the
 298 importance of stewarding water as a shared resource. An organization can reduce its water withdrawal,
 299 consumption, discharge, and associated impacts, through efficiency measures, such as water recycling and
 300 reuse, and process redesign, as well as through collective actions that extend beyond its operations within the
 301 catchment. It can improve water quality through better treatment of water discharge.

302 While the disclosures in this Standard request most essential information to help understand how an
 303 organization manages water-related impacts, the reporting organization can report any additional information
 304 about its water stewardship efforts and practices.

305 An organization can also use voluntary standards and internationally accepted instruments to help manage its
 306 water-related impacts, such as ‘UN Resolution A/RES/64/292’ (The human right to water and sanitation), the
 307 ‘Alliance for Water Stewardship (AWS) International Water Stewardship Standard’, and the European Water
 308 Partnership’s (EWP) ‘European Water Stewardship (EWS) Standard’.

309 See references 1 and 3 in the [References section](#).

Question 1:

Is it clear how to report on the revised Management approach disclosures?

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If not, what additional guidance is needed? Please clearly explain your rationale or provide wording suggestions. (If you want to comment on a specific word, sentence, or paragraph in the management approach disclosures, please provide the line numbers of the text your comment relates to)

Line number(s) *Comment*

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Line number(s) *Comment*

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Line number(s) *Comment*

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Line number(s) *Comment*

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310 2. Topic-specific disclosures

311 Disclosure 303-I Water withdrawal

312 Reporting requirements

313 Disclosure 303-I

314 The reporting organization shall report the following information:

315 a. Total water withdrawal from all areas in megaliters, with a breakdown by the
316 following sources, if applicable:

- 317 i. Fresh surface water;
- 318 ii. Groundwater;
- 319 iii. Seawater/brackish water;
- 320 iv. Produced/process water;
- 321 v. Third party.

322 b. Total water withdrawal from areas with water-stress in megaliters, with a
323 breakdown by the following sources, if applicable:

- 324 i. Fresh surface water;
- 325 ii. Groundwater;
- 326 iii. Seawater/brackish water;
- 327 iv. Produced/process water;
- 328 v. Third party.

329 c. Any contextual information necessary to understand how the data have been
330 compiled, such as any standards, methodologies, and assumptions used.

331 2.1 When compiling the information specified in Disclosure 303-I, the reporting
332 organization shall:

333 2.1.1 if known, report the original withdrawal sources of water supplied by a
334 third party by withdrawal source categories in Disclosure 303-I in
335 megaliters;

336 2.1.2 use publicly available and credible methodologies for assessing water
337 stress in an area.

338 **Reporting recommendations**

- 339 2.2 When compiling the information specified in Disclosure 303-I, the reporting organization
340 should:
- 341 2.2.1 break down total water withdrawal from all areas by water quality;
- 342 2.2.2 break down total water withdrawal from areas with water stress by water quality;
- 343 2.2.3 report total water withdrawal by source at each facility in areas with water stress;
- 344 2.2.4 report total water withdrawal by suppliers causing material water-related impacts in
345 areas with water stress;
- 346 2.2.5 report percentage of water recycled and reused, using the following formula:

$$\text{Percentage of water recycled and reused (\%)} = \frac{\text{Total water recycled and reused}}{(\text{Total water recycled and reused} + \text{total water withdrawal})} \times 100$$

347 **Guidance**348 *Guidance for Disclosure 303-I*

349 For an example of how to present information on requirements and recommendations in Disclosure 303-I,
350 refer to [Table I](#).

351 Water stress refers to the ability, or lack thereof, to meet the human and ecological demand for water. It
352 takes into account the availability, quality, and accessibility of water.

353 Publicly available and credible tools for assessing areas with water stress can include the World Resources
354 Institute '[Aqueduct Water Risk Atlas](#)', World Wildlife Fund and Deutsche Investitions- und
355 Entwicklungsgesellschaft '[Water Risk Filter](#)', World Business Council for Sustainable Development '[Global
356 Water Tool](#)', and the IPIECA '[Global Water Tool for Oil and Gas](#)'.

357 The reporting organization may complement the results from these tools with their own assessments to
358 provide more granular local-level data. Water stress in an area may be measured at catchment level at a
359 minimum.

360 An area with water stress can be assessed based on the following indicators and thresholds:

- 361 • Baseline water stress is equal to/greater than high (40-80%)¹; or
- 362 • Water depletion is equal to/greater than 75% on an annual, seasonal, and inter-annual time scale².

363 Although these indicators account for quantity and not quality of water or its accessibility (as per the inclusive
364 approach to the definition of 'water stress'), the organization may use these indicators.

365 *Guidance for clause 2.1.1*

366 If water is supplied by a third party, the reporting organization is required to request information about its
367 original sources from the provider.

¹ Indicator used in water impact tools such as the World Resources Institute (WRI), 'Aqueduct Water Risk Atlas', <http://www.wri.org/our-work/project/aqueduct/>, accessed on 1 August 2017, and World Business Council for Sustainable Development (WBCSD), 'Global Water Tool', <http://www.wbcsd.org/Clusters/Water/Resources/Global-Water-Tool>, accessed on 1 August 2017.

² Indicator ("1.1-Average Annual Water Depletion, risk score of 3+ or "Medium") used in World Wildlife Fund (WWF) and Deutsche Investitions- und Entwicklungsgesellschaft (KfW DEG), 'Water Risk Filter', <http://waterfilter.panda.org>, accessed on 1 August 2017.

368 *Guidance for clauses 2.2.1 and 2.2.2*

369 See Guidance for [Disclosure 303-2](#) for an example of how to define water quality categories.

370 *Guidance for clause 2.2.5*

371 If an organization has a production cycle that requires 20 ML of water per cycle, the organization withdraws 20
372 ML of water for one production process cycle and reuses it for an additional three cycles, then the total
373 volume of water recycled and reused for that process is 60 ML.

374 *Background*

375 The volume of water withdrawn from areas with water stress can indicate an organization's impacts in the
376 most sensitive locations.

377 It is recommended to report this information for each facility in an area with water stress. This provides
378 details on locations where water-related impacts can be material, and actions to address them are most
379 needed. It may also give stakeholders more confidence in an organization's water stewardship approach and
380 practices.

Question 2:

Is it clear how to calculate water recycling and reuse?

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If not, what additional guidance is needed? Please clearly explain your rationale or provide alternative content suggestions. (If you want to comment on a specific word, sentence, or paragraph related to water recycling and reuse recommendation and guidance, please provide the line numbers of the text your comment relates to)

Line number(s) *Comment*

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Line number(s) *Comment*

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Line number(s) *Comment*

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Line number(s) *Comment*

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381 Disclosure 303-2 Water discharge

382 Reporting requirements

383 Disclosure 303-2

384 The reporting organization shall report the following information:

- 385 a. Total water discharge to all areas in megaliters, with a breakdown by the
386 following types of destination, if applicable:
- 387 i. Fresh surface water;
 - 388 ii. Groundwater;
 - 389 iii. Seawater/brackish water;
 - 390 iv. Third party.
- 391 b. Total water discharge to areas with water stress in megaliters.
- 392 c. Total water discharge to all areas in megaliters, with a breakdown by water
393 quality.
- 394 d. Total water discharge to areas with water stress in megaliters, with a breakdown
395 by water quality.
- 396 e. Priority substances of concern for which discharges are treated, including:
- 397 i. how priority substances of concern were defined, and any international
398 standard, authoritative list, or criteria used;
 - 399 ii. the approach for setting discharge limits for priority substances of
400 concern;
 - 401 iii. the number of incidents of non-compliance with discharge limits.
- 402 f. Any contextual information necessary to understand how the data have been
403 compiled, such as any standards, methodologies, and assumptions used.

404 2.3. When compiling the information specified in Disclosure 303-2, the reporting
405 organization shall:

406 2.3.1 where relevant, report separately the volume of water discharge that is
407 sent for use to other organizations;

408 2.3.2 use publicly available and credible methodologies for assessing water stress
409 in an area;

410 2.3.3 explain how it determined water quality categories;

411 **2.3.4 describe impacts from surface runoff, and how they are addressed, if**
 412 **applicable.**

413 Reporting recommendations

414 2.4 When compiling the information specified in Disclosure 303-2, the reporting organization
 415 should report:

416 2.4.1 total water discharge by level of treatment (no treatment, primary, secondary,
 417 tertiary), and how these were determined;

418 2.4.2 the percentage of suppliers causing material water-related impacts from water
 419 discharge that have set minimum standards for the quality of their water discharge.

420 Guidance

421 *Guidance for Disclosure 303-2*

422 For an example of how to present information on requirements and recommendations in Disclosure 303-2,
 423 refer to [Table I](#).

424 *Guidance for Disclosures 303-2-c and 303-2-d*

425 See [Guidance for clause 1.2.5](#) for how the reporting organization can explain its choice of water quality
 426 standards. Water quality standards use specific physical or chemical parameters that can help the organization
 427 define appropriate water quality categories. An appropriate categorization of water quality should consider the
 428 potential value of water to its users, as well as absolute physical and/or chemical criteria. As one approach, the
 429 organization can use the following quality categories:

- 430 • Category 1: Water close to drinking standards. It only requires minimum treatment (disinfection) to be
 431 safe for human consumption. It can be used for all purposes.
- 432 • Category 2: Water suitable for some purposes. Treatment is required to remove total dissolved solids
 433 and/or to adjust other parameters to be safe for human consumption and for more sensitive agricultural
 434 and recreational purposes.
- 435 • Category 3: Water unsuitable for most purposes due to the high salinity (>5000mg/L TDS) or highly
 436 unsuitable pH (10). Category 3 water requires significant treatment to be suitable for Category 1 and
 437 Category 2 uses.

438 See reference 6 in the [References section](#).

439 *Guidance for Disclosure 303-2-e*

440 In the context of the GRI Standards, substances of concern are those that cause irreversible damage to the
 441 waterbody, ecosystem, or human health.

442 'Discharge consent' is a permission granted to an organization, allowing it to discharge a set amount of an
 443 effluent. Unauthorized discharges that exceed these limits are to be reported under Disclosure 303-2-e. The
 444 organization can also describe any plans to reduce unauthorized discharges in the future.

445 *Guidance for clause 2.3.1*

446 As an example of discharge to third party, an organization can send (waste)water to other organizations for
 447 further use. In these instances, the organization is required to also report the volume of this water discharge
 448 separately.

449 *Guidance for clause 2.3.2*

450 See [Guidance for Disclosure 303-I](#) for how an organization can assess areas with water stress.

451 *Guidance for clause 2.3.4*

452 Runoff that occurs in the value chain can carry high-nutrient and pollution loads that can lead to eutrophication
453 and other negative impacts on local waterbodies.

454 *Guidance for clause 2.4.1*

455 Reporting water discharge by level of treatment may provide insight into the effort an organization is taking to
456 improve the quality of its water discharge.

457 Water treatment involves physical, chemical or biological processes that improve water quality by removing
458 solids, pollutants, and organic matter from wastewater. Minimum requirements for treatment might be
459 specified in national, state, or local legislation; however, the reporting organization is expected to consider its
460 overall water discharge impacts and the needs of other water users in setting treatment standards.

461 The organization can break down its water discharge by the following treatment levels:

- 462 • Primary treatment, which aims to remove solid substances that settle or float on the water surface;
- 463 • Secondary treatment, which aims to remove substances and materials that have remained in the water, or
464 are dissolved or suspended in it;
- 465 • Tertiary treatment, which aims to upgrade water to a higher level of quality before it is discharged or
466 reused. It includes individual processes that remove, for example, heavy metals, nitrogen, and
467 phosphorous.

468 An organization may withdraw and discharge water of good quality that does not require treatment. If so, the
469 organization can explain this in its response.

470 *Background*

471 Quantifying the volumes of polluted water discharged helps an organization to understand its negative impacts
472 on the receiving waterbody. However, the relationship between water discharge and negative impacts is not
473 linear. An increase in the total volume of water discharge does not necessarily correspond to greater negative
474 impacts, since these impacts depend on the quality of the water discharged and the sensitivity of the receiving
475 waterbody. An organization with greater water discharge, but a high level of treatment and strict quality
476 standards, can have positive impacts on local receiving waterbody.

Question 3:

Is it clear how to report substances of concern?

--

If not, what additional guidance/changes are needed? Please clearly explain your rationale or provide alternative content suggestions. (If you want to comment on a specific word, sentence, or paragraph related to substances of concern disclosures, please provide the line numbers of the text your comment relates to)

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477 Disclosure 303-3 Water consumption

478 Reporting requirements

479 Disclosure 303-3

480 The reporting organization shall report the following information:

- 481 a. Total water consumption from all areas in megaliters.
- 482 b. Total water consumption from areas with water stress in megaliters.
- 483 c. Any contextual information necessary to understand how the data have been
- 484 compiled, such as any standards, methodologies, and assumptions used.

485 **2.5** When compiling the information specified in Disclosure 303-3, the reporting
 486 organization shall:

487 **2.5.1** where relevant, report change in storage in megaliters;

488 **2.5.2** explain how it has measured or calculated water consumption, including
 489 any sector-specific factors used;

490 **2.5.3** report whether the information is estimated, modelled, or sourced from
 491 direct measurements, and explain the approach taken for this.

492 Reporting recommendations

493 **2.6** When compiling the information specified in Disclosure 303-3, the reporting organization
 494 should report:

495 **2.6.1** total water consumption at each facility in areas with water stress;

496 **2.6.2** total water consumption by suppliers causing material water-related impacts in areas
 497 with water stress.

498 Guidance

499 *Guidance for Disclosure 303-3*

500 For an example of how to present information on requirements and recommendations in Disclosure 303-3,
 501 refer to [Table I](#).

502 When water consumption cannot be measured directly, it can typically be calculated as total water withdrawal
 503 minus the sum of total water discharge and change in water storage ($C = W - (D + \Delta S)$), where ΔS can be
 504 calculated by subtracting the volume of water storage at the beginning of the reporting period from the
 505 volume of water storage at the end of the reporting period. If the reporting organization does not keep water
 506 in storage, it can report the change in water storage (ΔS) as zero.

507 *Background*

508 Water consumption measures water that is no longer available for use by the ecosystem or local community.
 509 Reporting the volume of water consumption contributes to understanding the overall scale of the impact of
 510 water withdrawal on downstream water availability.

Question 4:

Is it clear how to calculate water consumption according to the revised definition and calculation method?

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If not, what additional guidance/changes are needed? Please clearly explain your rationale or provide alternative content suggestions. (If you want to comment on a specific word, sentence, or paragraph related to water consumption disclosures, please provide the line numbers of the text your comment relates to)

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511 Table I. Example for presenting information for Disclosures 303-1, 303-2, and 303-3

512 Water withdrawal (303-1)						
513	514 515 516 517 518 519 520 521 522	Water withdrawal source		All areas (303-1-a)	Areas with water stress (303-1-b)	
			Fresh surface water	ML	ML	
			Groundwater	ML	ML	
			Seawater/brackish water	ML	ML	
			Produced/process water	ML	ML	
			Third party (total)	ML	ML	
			Of this total, if known (clause 2.1.2)	Fresh surface water	ML	ML
		Groundwater	ML	ML		
		Seawater/brackish water	ML	ML		
	Total water withdrawal	Fresh surface water + groundwater + seawater/brackish water + produced/process water + total from third party	ML	ML		
523	524 525	Total water withdrawal by quality (clauses 2.2.1 and 2.2.2) Note that it is recommended, but not required to report water withdrawal by quality	Quality category	[Provide the title for water quality category]	ML	ML
			Quality category	[Provide the title for water quality category]	ML	ML
			Quality category	[Provide the title for water quality category]	ML	ML
526 Water discharge (303-2)						
527	528 529 530 531 532	Water discharge destination		All areas (303-2-a)	Areas with water stress (303-2-b)	
			Fresh surface water	ML		
			Groundwater	ML		
			Seawater/brackish water	ML		
			Third party (total)	ML		
			Of this total, if applicable (clause 2.3.1)	Sent to other organizations	ML	
533	Total water discharge	Fresh surface water + groundwater + seawater/brackish water + total to third party	ML	ML		
534	535 536	Total water discharge by quality (303-2-c, 303-2-d)	Quality category	[Provide the title for water quality category]	ML	ML
			Quality category	[Provide the title for water quality category]	ML	ML
			Quality category	[Provide the title for water quality category]	ML	ML
537	538 539 540	Total water discharge by treatment (clause 2.4.1) Note that it is recommended, but not required to report discharge by treatment	No treatment		ML	
			Treatment level	[Provide the title for treatment level]	ML	
			Treatment level	[Provide the title for treatment level]	ML	
			Treatment level	[Provide the title for treatment level]	ML	
541 Water consumption (303-3)						
542	543 544 545	Total water consumption	Total water withdrawal – (total water discharge + Δ storage)	All areas (303-3-a)	Areas with water stress (303-3-b)	
			Of this total, If applicable (clause 2.5.1)	Δ storage	ML	ML
			Any other information (303-3-c)	[Provide the title and description for any other relevant components]	ML	ML

Question 5:

Is Table I helpful for understanding how to present information on the requirements and recommendations in the Standard?

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If not, what additional guidance/changes are needed? Please clearly explain your rationale or provide alternative content suggestions. (If you want to comment on a specific section in the table, please provide the line numbers of the text your comment relates to)

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546 Annex - Defined Terms

547 *This Annex contains new or revised terms and definitions for use with GRI 303: Water and Effluents. These*
 548 *terms will eventually be incorporated into the [GRI Standards Glossary](#). Additional defined terms referenced in*
 549 *this draft can be found in the GRI Standards Glossary.*

550 **brackish water**

551 water containing dissolved salts at a concentration greater than that of freshwater, and
 552 significantly less than that of seawater.

553 **Note:** This definition is based on United Nations Educational, Scientific and Cultural
 554 Organization (UNESCO) International Glossary of Hydrology.

555 **catchment**

556 area of land from which all surface runoff and subsurface water flows through a sequence of
 557 streams, rivers, aquifers and lakes into the sea or another outlet at a single river mouth,
 558 estuary or delta.

559 Note 1: Catchments include associated groundwater areas and may include portions of
 560 waterbodies (such as lakes or rivers). In different parts of the world, catchments are also
 561 referred to as watersheds, and basins (or sub-basins).

562 **Note:** This definition is based on the Alliance for Water Stewardship (AWS) International
 563 Water Stewardship Standard, version 1.0.

564 **effluent**

565 treated or untreated wastewater that is discharged.

566 **Note:** This definition is based on the Alliance for Water Stewardship (AWS) International
 567 Water Stewardship Standard, version 1.0.

568 **fresh surface water (also freshwater)**

569 water with a low concentration of salts, or generally accepted as suitable for the production
 570 of potable water.

571 **Note:** This definition comes from United Nations Educational, Scientific and Cultural
 572 Organization (UNESCO) International Glossary of Hydrology.

573 **groundwater**

574 water present beneath the soil surface, usually under pressure conditions that are higher than
 575 atmospheric pressure such that the soil voids are substantially filled with water.

576 **Note:** This definition comes from the CEO Water Mandate Corporate Water Disclosure
 577 Guidelines, 2014.

578 **produced/process water**

579 water which, during extraction or processing, comes into direct contact with or results from
 580 the production or use of any raw material (e.g. crude oil or a by-product from sugar cane
 581 crushing), intermediate product, finished product, by-product, or waste product.

582 **Note:** This definition comes from the CDP Guidance for Companies Reporting on Water on
 583 Behalf of Investors and Supply Chain Members, 2016.

584 **runoff**

585 part of precipitation that appears as streamflow.

586 **Note:** This definition is based on United Nations Educational, Scientific and Cultural
 587 Organization (UNESCO) International Glossary of Hydrology.

588 **seawater (also saltwater)**

589 water in which the concentration of salts is relatively high (over 10,000 mg/L).

590 **Note:** This definition is based on United Nations Educational, Scientific and Cultural
 591 Organization (UNESCO) International Glossary of Hydrology.

592 **surface water**

593 all waterbodies on the surface of the earth, including freshwater, seawater, ice and snow, as
 594 distinguished from subsurface water (i.e., groundwater). Surface waters include oceans, lakes,
 595 rivers, and wetlands.

596 **Note:** This definition comes from the CEO Water Mandate Corporate Water Disclosure
 597 Guidelines, 2014.

598 **third party**

599 third party includes municipal water suppliers and municipal wastewater treatment plants,
 600 public or private utilities, or other organizations involved in the provision, transport,
 601 treatment or disposal of water and wastewater.

602 **water consumption**

603 sum of all water that has been withdrawn and incorporated into products, produced crops or
 604 waste, evaporated, transpired, consumed by humans or livestock, polluted to the point of
 605 being unusable by other users, and therefore not released back to surface water, groundwater,
 606 or third party over the course of the reporting period.

607 **water discharge**

608 sum of effluents, used water, and unused water released to surface water, groundwater, or
 609 third party over the course of the reporting period.

610 Note 1: Water can be released into the receiving waterbody either at a defined discharge
 611 point (point-source discharge) or dispersed over land in an undefined manner (non-point-
 612 source discharge).

613 Note 2: Water discharge can be authorized (in accordance with discharge consent) or
 614 unauthorized (if discharge consent is exceeded).

615 **water recycling and reuse**

616 act of processing used water and wastewater (treated or untreated) through another cycle
 617 before discharge to surface water, groundwater, or third party (in the same process, in a
 618 different process but within the same facility, or at another of the organization's facilities).

619 **water stewardship**

620 the use of fresh water that is socially equitable, environmentally sustainable and economically
 621 beneficial, achieved through a stakeholder-inclusive process that involves facility- and
 622 catchment-based actions. Good water stewards understand their own water use, catchment
 623 context and shared risk in terms of water governance, water balance, water quality and
 624 Important Water-Related Areas, then engage in meaningful individual and collective actions
 625 that benefit people and nature.

- 626 • Socially equitable water use recognizes and implements the human right to water
 627 and sanitation and helps ensure human well-being and equity.
- 628 • Environmentally sustainable water use maintains or improves biodiversity and
 629 ecological and hydrological processes at the catchment level.
- 630 • Economically beneficial water use contributes to long-term efficiency and
 631 development and poverty alleviation for water users, local communities and society
 632 at large
- 633 • Water stewardship is intended to support and contribute to integrated water
 634 resource management by all actors.

635 **Note:** This definition is based on the Alliance for Water Stewardship (AWS) International
 636 Water Stewardship Standard, version 1.0.

637 **water stress**

638 ability, or lack thereof, to meet human and ecological demand for water.

639 Note 1: Water stress includes the availability, quality, and accessibility of water.

640 Note 2: Water stress is based on subjective elements and is assessed differently depending on
 641 societal values, such as the suitability of water for drinking or the requirements to be afforded
 642 to ecosystems.

643 Note 3: Water stress in an area may be measured at catchment level at a minimum.

644 **Note:** This definition comes from the CEO Water Mandate Corporate Water Disclosure
 645 Guidelines, 2014.

646 **water withdrawal**

647 sum of all water drawn from surface water, groundwater, or third party for any use over the
 648 course of the reporting period.

Question 6:

Are the definitions clear?

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If not, what additional changes are needed? Are there any additional terms that need to be defined? Please clearly explain your rationale or provide alternative wording suggestions. (If you want to comment on a specific word or sentence in the proposed definitions, please provide the line numbers of the text your comment relates to)

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Question 7:

Other comments. Please clearly explain your rationale or provide alternative wording/content suggestions. (If you want to comment on a specific word, sentence, or paragraph in the draft, please provide the line numbers of the text your comment relates to)

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649 References

650 The following documents informed the development of this Standard and can be helpful for
651 understanding and applying it.

652 **Authoritative intergovernmental instruments:**

- 653 1. United Nations (UN) Resolution A/RES/64/292, 'The human right to water and sanitation',
654 2010.
- 655 2. United Nations (UN), 'Transforming our world: the 2030 Agenda for Sustainable Development',
656 2015.

657 **Other relevant references:**

- 658 3. Alliance for Water Stewardship (AWS), *AWS International Water Stewardship Standard, Version*
659 *1.0*, 2014.
- 660 4. CDP, The CEO Water Mandate, The Nature Conservancy, Pacific Institute, World Resources
661 Institute (WRI), and WWF International, *Exploring the Case for Corporate Context-based Water*
662 *Targets*, 2017.
- 663 5. IPIECA, *Global Water Tool for Oil and Gas, Version II*, 2015.
- 664 6. Minerals Council of Australia (MCA), *Water Accounting Framework for the Minerals Industry, User*
665 *Guide, v1.3*, 2014.
- 666 7. The CEO Water Mandate, *Corporate Water Disclosure Guidelines, Toward a Common Approach*
667 *to Reporting Water*, 2014.
- 668 8. UNESCO, *International Glossary of Hydrology*, 2012.
- 669 9. World Business Council for Sustainable Development (WBCSD), *Global Water Tool*, 2015.
- 670 10. World Resources Institute (WRI), *Aqueduct Water Risk Atlas*, 2013.
- 671 11. World Wildlife Fund (WWF) and Deutsche Investitions- und Entwicklungsgesellschaft (KfW
672 DEG), *Water Risk Filter*, 2017.