How to use WebEx

Type your question in the chat box at any time

(click on the arrow to expand the view)
Agenda

- Development process and review objectives (5 min)
- Key features of the revised Standard (5 min)
- Overview of disclosures (15 min)
- How to use the Standard (5 min)
- Available resources (5 min)
- Q&A (20 min)
- Question for the audience! (5 min)
About the GRI Standards

- The GRI Standards are the most widely used framework for sustainability reporting. They provide the common language for organizations to report publicly about their impacts on the economy, the environment, and society.

- Reporting publicly drives improvement within organizations and informs decision makers such as investors or governments.

- The GRI Standards are structured as a set of interrelated, modular standards. They include:
  - Three universal Standards that apply to every organization preparing a sustainability report.
  - 33 topic-specific Standards (on e.g., water and effluents, occupational health and safety, anti-corruption) for reporting on the identified material topics.
Why review GRI 303?
The importance of water

“Water is simultaneously a basic right, a natural resource, a fundamental input in all economic activity, and, at times, a source of destruction and devastation.”

World Bank, 2017, Uncharted Waters: The New Economics of Water Scarcity and Variability

“Estimates suggest that if the natural environment continues to be degraded and unsustainable pressures put on global water resources,

45% of the global gross domestic product,

52% of the world’s population and

40% of global grain production

will be put at risk by 2050.

Poor and marginalized populations will be disproportionately affected, further exacerbating rising inequalities.”

UN Water, 2018, SDG 6 Synthesis Report 2018 on Water and Sanitation
Why review GRI 303?
Baseline water stress in the world on 19 September

World Resources Institute, Aqueduct Water Risk Atlas
Why review GRI 303?

Objectives

• To reflect internationally-agreed best practice and recent developments in water stewardship and reporting

• To harmonize with other reporting frameworks:
  • CEO Water Mandate Corporate Water Disclosure Guidelines
  • CDP Water Security Questionnaires 2018
  • The Standard is grounded on the Sustainable Development Goals
Review of GRI 303
Development process

• The Standard is issued by the Global Sustainability Standards Board (GSSB), GRI’s independent standard-setting body, following its Due Process Protocol

• The Standard has been developed through a transparent and inclusive process and in the public interest, including:
  • input from an expert multi-stakeholder working group, with representatives from civil society, investors, business and international and governmental institutions
  • nearly 800 comments from stakeholders received on the exposure drafts
Review of GRI 303

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  - nearly 800 comments from stakeholders received on the exposure drafts.

Please visit the GRI website for more information about the standard setting process and the development of this Standard.
Key features of updated GRI 303

• New specific management approach content, to focus on how water is managed as a shared resource and how impacts are managed at a local level

• Revised water discharge content from GRI 306: Effluents and Waste 2016, including more detail on reporting the quality of water discharges

• New disclosure to report water consumption, to measure water that is not returned to the environment

• Greater emphasis on measuring impacts in areas with water stress, to understand impact in the most sensitive locations

“One of the main challenges in sustainable water management and corporate water stewardship is the local nature of water risks, because each catchment has its unique set of environmental, social, and economic characteristics. However, a lot of the organizations working to advance water stewardship operate at a regional or international level, which reduces their ability to have positive impacts on water, because there is no blanket solution.

GRI solves this challenge by requesting stakeholders to understand the local context in which they operate and report their impact accordingly.”

Paul Reig,
Senior Manager – Aqueduct and Corporate Water Stewardship, World Resources Institute
Key features of updated GRI 303

• Provisions have been introduced to allow flexibility with reporting on both critical freshwater resources, as well as other water that an organization is managing.

• New recommendations to report facility level information for water withdrawal and water consumption.

• New quantitative and qualitative content to report impacts in the supply chain, to start changing the status quo in how organizations consider these impacts.

• Updated terminology and extensive guidance on how to compile the data.
Overview of disclosures
Overview of disclosures

Management approach disclosures

303-1 Interactions with water as a shared resource
303-2 Management of water discharge-related impacts

Topic-specific disclosures

303-3 Water withdrawal
303-4 Water discharge
303-5 Water consumption

Each disclosure can have additional requirements on how to compile or present the information, along with recommendations and guidance.
Management approach disclosures

Reporting the management approach for water and effluents

103-1  Explanation of the material topic and its Boundary
103-2  The management approach and its components
103-3  Evaluation of the management approach

303-1  Interactions with water as a shared resource
303-2  Management of water discharge-related impacts

Organizations are required to report on their management approach for water and effluents using both the management approach disclosures in *GRI 103: Management Approach* and *GRI 303: Water and Effluents*.

The management approach disclosures in *GRI 303* are designed to supplement – and not to replace – the content in *GRI 103*. 
Management approach disclosures

Disclosure 303-1 Interactions with water as a shared resource

a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization’s activities, products or services by a business relationship (e.g., impacts caused by runoff).

b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.

c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.

d. An explanation of the process for setting any water-related goals and targets that are part of the organization’s management approach, and how they relate to public policy and the local context of each area with water stress.
Management approach disclosures

Disclosure 303-2  Management of water discharge-related impacts

a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:
   i. how standards for facilities operating in locations with no local discharge requirements were determined;
   ii. any internally developed water quality standards or guidelines;
   iii. any sector-specific standards considered;
   iv. whether the profile of the receiving waterbody was considered.
Disclosure 303-3  Water withdrawal

a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:
   i. Surface water;
   ii. Groundwater;
   iii. Seawater;
   iv. Produced water;
   v. Third-party water.

b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:
   i. Surface water;
   ii. Groundwater;
   iii. Seawater;
   iv. Produced water;
   v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.

(continues on next slide)
c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:
   i. Freshwater (≤1,000 mg/L Total Dissolved Solids);
   ii. Other water (>1,000 mg/L Total Dissolved Solids).

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

**Important supporting information for compiling the data:**
- Guidance to assess areas with water stress
- Description of freshwater and other water
a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:
   i. Surface water;
   ii. Groundwater;
   iii. Seawater;
   iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable.

b. A breakdown of total water discharge to all areas in megaliters by the following categories:
   i. Freshwater ($\leq$1,000 mg/L Total Dissolved Solids);
   ii. Other water ($>1,000$ mg/L Total Dissolved Solids).

c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:
   i. Freshwater ($\leq$1,000 mg/L Total Dissolved Solids);
   ii. Other water ($>1,000$ mg/L Total Dissolved Solids).

(continues on next slide)
Topic-specific disclosures

Disclosure 303-4  Water discharge (continued)

d. Priority substances of concern for which discharges are treated, including:
   i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used;
   ii. the approach for setting discharge limits for priority substances of concern;
   iii. number of incidents of non-compliance with discharge limits.

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

Important supporting information for compiling the data:
• Description of substances of concern
• Description of freshwater and other water
Topic-specific disclosures

Disclosure 303-5 Water consumption

a. Total water consumption from all areas in megaliters.
b. Total water consumption from all areas with water stress in megaliters.
c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.
d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.

Important supporting information for compiling the data:
• Required definition of water consumption
• Formulas for calculating water consumption and change in water storage
How to use GRI 303: Water and Effluents
### Topic-specific disclosures

Important guidance supporting compilation of data for all topic-specific disclosures

<table>
<thead>
<tr>
<th>Water withdrawal (303-3)</th>
<th>All areas</th>
<th>Areas with water stress</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Water withdrawal by source</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surface water (total)</td>
<td>ML (303-3-a)</td>
<td>ML (303-3-b)</td>
</tr>
<tr>
<td>Freshwater (≤1,000 mg/L Total Dissolved Solids)</td>
<td>ML (303-3-c)</td>
<td>ML (303-3-d)</td>
</tr>
<tr>
<td>Other water (&gt;1,000 mg/L Total Dissolved Solids)</td>
<td>ML (303-3-e)</td>
<td>ML (303-3-f)</td>
</tr>
<tr>
<td>Groundwater (total)</td>
<td>ML (303-3-g)</td>
<td>ML (303-3-h)</td>
</tr>
<tr>
<td>Freshwater (≤1,000 mg/L Total Dissolved Solids)</td>
<td>ML (303-3-i)</td>
<td>ML (303-3-j)</td>
</tr>
<tr>
<td>Other water (&gt;1,000 mg/L Total Dissolved Solids)</td>
<td>ML (303-3-k)</td>
<td>ML (303-3-l)</td>
</tr>
<tr>
<td>Seawater (total)</td>
<td>ML (303-3-m)</td>
<td>ML (303-3-n)</td>
</tr>
<tr>
<td>Freshwater (≤1,000 mg/L Total Dissolved Solids)</td>
<td>ML (303-3-o)</td>
<td>ML (303-3-p)</td>
</tr>
<tr>
<td>Other water (&gt;1,000 mg/L Total Dissolved Solids)</td>
<td>ML (303-3-q)</td>
<td>ML (303-3-r)</td>
</tr>
<tr>
<td>Seawater (total)</td>
<td>ML (303-3-s)</td>
<td>ML (303-3-t)</td>
</tr>
<tr>
<td>Freshwater (≤1,000 mg/L Total Dissolved Solids)</td>
<td>ML (303-3-u)</td>
<td>ML (303-3-v)</td>
</tr>
<tr>
<td>Other water (&gt;1,000 mg/L Total Dissolved Solids)</td>
<td>ML (303-3-w)</td>
<td>ML (303-3-x)</td>
</tr>
<tr>
<td>Seawater (total)</td>
<td>ML (303-3-y)</td>
<td>ML (303-3-z)</td>
</tr>
<tr>
<td><strong>Total water withdrawal</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surface water (total) + groundwater (total) + seawater (total) + produced water (total) + third-party water (total)</td>
<td>ML (303-3-aa)</td>
<td>ML (303-3-ab)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Water discharge by destination</th>
<th>All areas</th>
<th>Areas with water stress</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surface water</td>
<td>ML (303-4-a)</td>
<td>ML (303-4-b)</td>
</tr>
<tr>
<td>Groundwater</td>
<td>ML (303-4-c)</td>
<td>ML (303-4-d)</td>
</tr>
<tr>
<td>Freshwater</td>
<td>ML (303-4-e)</td>
<td>ML (303-4-f)</td>
</tr>
<tr>
<td>Third-party water (total)</td>
<td>ML (303-4-g)</td>
<td>ML (303-4-h)</td>
</tr>
<tr>
<td><strong>Total water discharge</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surface water + groundwater + seawater + third-party water (total)</td>
<td>ML (303-4-i)</td>
<td>ML (303-4-j)</td>
</tr>
<tr>
<td>Water discharge by freshwater and other water</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surface water (≤1,000 mg/L Total Dissolved Solids)</td>
<td>ML (303-4-k)</td>
<td>ML (303-4-l)</td>
</tr>
<tr>
<td>Other water (&gt;1,000 mg/L Total Dissolved Solids)</td>
<td>ML (303-4-m)</td>
<td>ML (303-4-n)</td>
</tr>
<tr>
<td>Water discharge by level of treatment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No treatment</td>
<td>ML (303-4-o)</td>
<td>ML (303-4-p)</td>
</tr>
<tr>
<td>Treatment level</td>
<td>ML (303-4-q)</td>
<td>ML (303-4-r)</td>
</tr>
<tr>
<td>Treatment level</td>
<td>ML (303-4-s)</td>
<td>ML (303-4-t)</td>
</tr>
<tr>
<td><strong>Water consumption (303-5)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total water consumption</td>
<td>ML (303-5-a)</td>
<td>ML (303-5-b)</td>
</tr>
<tr>
<td>Change in water storage, if water storages has been identified as having a significant water-related impact</td>
<td>ML (303-5-c)</td>
<td>ML (303-5-d)</td>
</tr>
<tr>
<td><strong>Total water withdrawal</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surface water (total) + groundwater (total) + seawater (total) + produced water (total) + third-party water (total)</td>
<td>ML (303-3-aa)</td>
<td>ML (303-3-ab)</td>
</tr>
</tbody>
</table>
Changes to the GRI Glossary

New and updated terms:
- catchment
- effluent
- freshwater
- groundwater
- produced water
- runoff
- seawater
- surface water
- third-party water
- water consumption
- water discharge
- water stewardship
- water storage
- water stress
- water withdrawal

Glossary

This Glossary includes definitions for terms used in this Standard, which apply when using this Standard. These definitions may contain terms that are further defined in the complete GRI Standards Glossary.

All defined terms are underlined. If a term is not defined in this Glossary or in the complete GRI Standards Glossary, definitions that are commonly used and understood apply.

**catchment**

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

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

*Note 2:* This definition is based on the Alliance for Water Stewardship (AWS), AWS International Water Stewardship Standard, Version 1.0, 2014.

**effluent**

treated or untreated wastewater that is discharged.

*Note:* This definition is based on the Alliance for Water Stewardship (AWS), AWS International Water Stewardship Standard, Version 1.0, 2014.

**freshwater**

water with concentration of total dissolved solids equal to or below 1,000 mg/L.

How to use this Standard

Requirements for reporting disclosures in accordance with the GRI Standards

<table>
<thead>
<tr>
<th>Standards/Disclosures</th>
<th>Core</th>
<th>Comprehensive</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GRI 103: Management Approach 2016</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disclosures 103-1 to 103-3</td>
<td>All</td>
<td>All</td>
</tr>
<tr>
<td><strong>GRI 303: Water and Effluents 2018</strong></td>
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<tr>
<td>Management approach disclosures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disclosures 303-1 to 303-2</td>
<td>All</td>
<td>All</td>
</tr>
<tr>
<td><strong>Topic-specific disclosures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disclosures 303-3 to 303-5</td>
<td>At least one</td>
<td>All</td>
</tr>
</tbody>
</table>

*Reasons for omission apply for Disclosures 103-2 and 103-3 and all disclosures in GRI 303*
How to use this Standard

Date by which the use of this Standard becomes mandatory

Effective date

• The use of this Standard is required for reports or other materials published on or after 1 January 2021. Earlier adoption is encouraged

• GRI 303: Water 2016 can continue to be used for reports or other materials published on or before 31 December 2020

Advice for new and existing reporters

• New reporters are advised to start reporting with the new 2018 Standard

• Existing users of GRI 303: Water 2016 are advised to start the transition to the new 2018 Standard as soon as possible
Available resources

Frequently asked questions

• Consult the frequently asked questions about this Standard on the GRI Standards website: https://www.globalreporting.org/standards/questions-and-feedback/

• For any questions that are not covered in the FAQ, send an email to standards@globalreporting.org

Translations

• Translations into key languages will be available from Q4 2018. Keep an eye on the GRI Standards website for the upcoming translation schedule: https://www.globalreporting.org/standards/gri-standards-translations/
Available resources (continued)

Visit the project page for more resources:

- Information about the Project Working Group
- Information about how public comments were addressed
- PDF presentation about the Standard
- Brochure
- Infographic
- Podcast recording

www.globalreporting.org/WaterStandardReview
Available resources (continued)
Linking GRI and CDP - mapping document

Objective

Content
• Instructions for how to use the document and differences in key terms, e.g., “impact”, “boundary”
• Two summary linkage tables (GRI to CDP/ CDP to GRI)
• Two comprehensive linkage tables (GRI to CDP/ CDP to GRI)
• Definitions linkage table

Expected release - October 2018

“GRI’s rigorous process for updating its Standard provided an opportunity to maximise alignment with CDP’s recent revisions to its water security questionnaire.

Our common goal is to increase the value of reporting for all organisations, and standardising our approaches wherever possible, through common definitions and data requests, results in a solid framework for reporting organisations to understand and act on their water-related risks and impacts and to share this with their stakeholders.

There is an urgent need for action to secure water resources for all and this new standard, by extending reporting to the supply chain and including volumetric data on consumption for example, helps address that need.”

Dr. Nicole Dando,
Senior Technical Manager, CDP
GRI resources

GRI 403: Occupational Health and Safety 2018 Standard

Live webinars tomorrow!

20 September 9-10 AM CEST
20 September 4-5 PM CEST

Europe Health Conference
4 October, London
ohs@globalreporting.org

To download the GRI 403: Occupational Health and Safety 2018 Standard, and for more information:
www.globalreporting.org/OHSStandardReview
GRI resources

GRI Standards under review and development

Disclosures on tax and payments to governments
tax@globalreporting.org

Disclosures on waste (from the GRI 306: Effluents and Waste Standard)
waste@globalreporting.org

Human Rights-related Standards
humanrights@globalreporting.org

Visit the GRI website for the full review schedule
Questions for the audience – we want to hear from you!

Q1 What additional guidance would you find useful when reporting on the new Standard?

Q2 What is the one feature of the new Standard that you find most helpful for reporting on Water and Effluents?
Questions for the audience – we want to hear from you!

Q1
What additional guidance would you find useful when reporting on the new Standard?

Q2
What is the one feature of the new Standard that you find most helpful for reporting on Water and Effluents?

Thank you!