



STANDARDS

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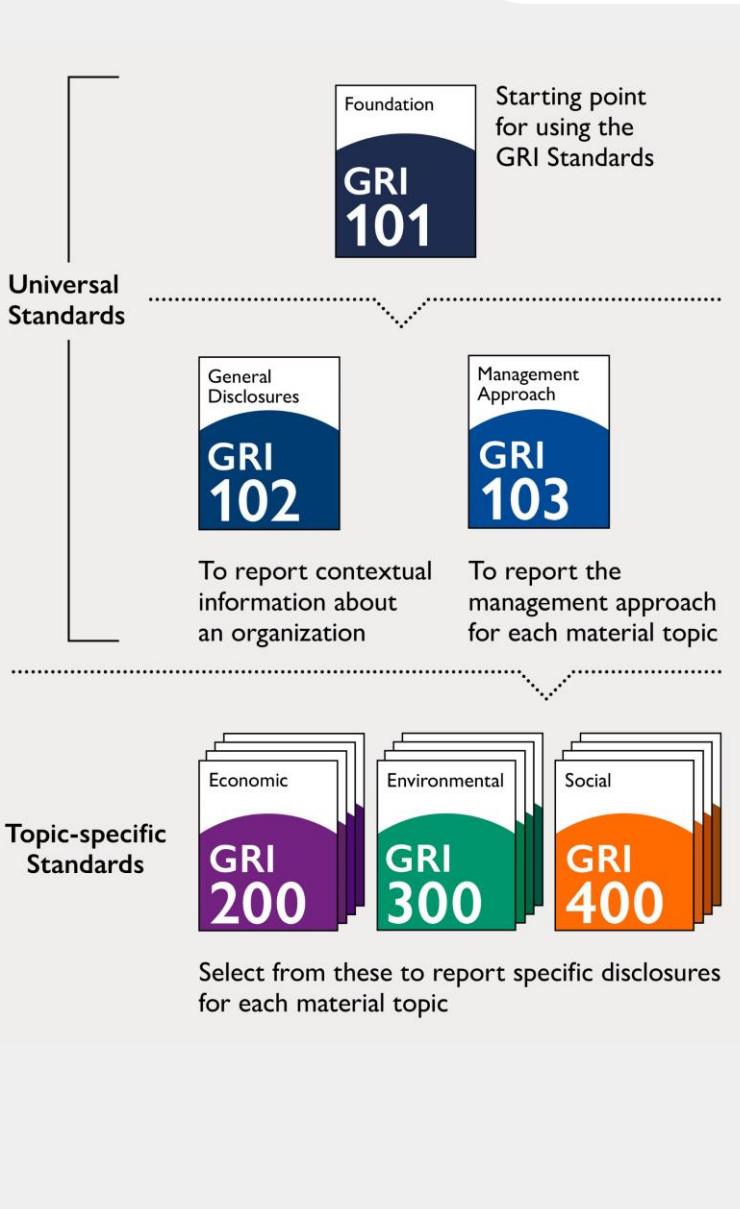
# GRI 303: Water and Effluents 2018

Introduction

28 June 2018



# 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, occupational health and safety, anti-corruption) for reporting on the identified material topics



## 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

Please visit the [GRI website](#) for more information about the standard setting process and the development of this Standard



Working group members:

- ACTIAM
- Aditya Birla Group
- CDP
- Ceres
- Glencore
- Guess
- Heineken
- Industrial Development Corporation of South Africa
- International Council on Mining and Metals (ICMM)
- International Union for Conservation of Nature (IUCN)
- Sustainability Standards Accounting Board (SASB)
- The Pacific Institute
- UN PRI
- World Resources Institute (WRI)
- World Wildlife Fund (WWF)

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## 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 and address the needs of various stakeholder groups:
  - Metrics, concepts, and data collection methodology from the [CEO Water Mandate Corporate Water Disclosure Guidelines](#) and [CDP Water Questionnaire 2018](#) have been included
  - The Standard is grounded on the [Sustainable Development Goals](#)





## 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



## 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



## 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

### 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.



## Topic-specific disclosures

### 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.

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## Topic-specific disclosures

### Disclosure 303-3 Water withdrawal (continued)

- 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 ( $\leq$ 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 information for compiling the data:*

- Required to use publicly available and credible tools and methodologies to assess areas with water stress

*Definition of 'freshwater':*

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



## Topic-specific disclosures

### Disclosure 303-4 Water discharge

- 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).

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## 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 information for compiling the data:*

- Guidance on how to define substances of concern

*Definition of 'freshwater':*

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



## 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.

*Definition of 'water consumption':*

sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period

*Important information for compiling the data:*

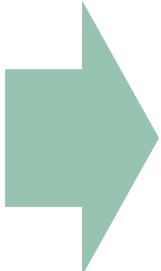
- Recommended formula for calculating water consumption:

$$\text{water consumption} = \text{water withdrawal} - \text{water discharge}$$

# Topic-specific disclosures

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

Table 1. Example template for presenting information for Disclosures 303-3, 303-4, and 303-5 Table 1 offers an example of how to present information for Disclosures 303-3, 303-4, and 303-5. The reporting organization can amend the table according to its practices, for example by reporting additional information.			
Water withdrawal (303-3)			
	All areas	Areas with water stress	
<b>Water withdrawal by source</b>			
Surface water (total)	ML (303-3-a-i)	ML (303-3-b-i)	
Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)	ML (303-3-c-i)	ML (303-3-c-i)	
Other water ( $>$ 1,000 mg/L Total Dissolved Solids)	ML (303-3-c-ii)	ML (303-3-c-ii)	
Groundwater (total)	ML (303-3-a-ii)	ML (303-3-b-ii)	
Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)	ML (303-3-c-i)	ML (303-3-c-i)	
Other water ( $>$ 1,000 mg/L Total Dissolved Solids)	ML (303-3-c-ii)	ML (303-3-c-ii)	
Seawater (total)	ML (303-3-a-iii)	ML (303-3-b-iii)	
Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)	ML (303-3-c-i)	ML (303-3-c-i)	
Other water ( $>$ 1,000 mg/L Total Dissolved Solids)	ML (303-3-c-ii)	ML (303-3-c-ii)	
Produced water (total)	ML (303-3-a-iv)	ML (303-3-b-iv)	
Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)	ML (303-3-c-i)	ML (303-3-c-i)	
Other water ( $>$ 1,000 mg/L Total Dissolved Solids)	ML (303-3-c-ii)	ML (303-3-c-ii)	
Third-party water (total)	ML (303-3-a-v)	ML (303-3-b-v)	
Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)	ML (303-3-c-i)	ML (303-3-c-i)	
Other water ( $>$ 1,000 mg/L Total Dissolved Solids)	ML (303-3-c-ii)	ML (303-3-c-ii)	
Total third-party water withdrawal by withdrawal source	Surface water	X	ML (303-3-b-v)
	Groundwater	X	ML (303-3-b-v)
	Seawater	X	ML (303-3-b-v)
	Produced water	X	ML (303-3-b-v)
<b>Total water withdrawal</b>	Surface water (total) + groundwater (total) + seawater (total) + produced water (total) + third-party water (total)	ML (303-3-a)	ML (303-3-b)
Water discharge (303-4)			
	All areas	Areas with water stress	
<b>Water discharge by destination</b>			
Surface water	ML (303-4-a-i)	X	
Groundwater	ML (303-4-a-ii)	X	
Seawater	ML (303-4-a-iii)	X	
Third-party water (total)	ML (303-4-a-iv)	X	
Third-party water sent for use to other organizations	ML (303-4-a-iv)	X	
<b>Total water discharge</b>	Surface water + groundwater + seawater + third-party water (total)	ML (303-4-a)	ML (303-4-c)
<b>Water discharge by freshwater and other water</b>	Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)	ML (303-4-b-i)	ML (303-4-c-i)
	Other water ( $>$ 1,000 mg/L Total Dissolved Solids)	ML (303-4-b-ii)	ML (303-4-c-ii)
<b>Water discharge by level of treatment</b>	No treatment	ML (clause 24.2)	X
Note that this is recommended, but not required	Treatment level [Provide the title for treatment level]	ML (clause 24.2)	X
	Treatment level [Provide the title for treatment level]	ML (clause 24.2)	X
	Treatment level [Provide the title for treatment level]	ML (clause 24.2)	X
<b>Water consumption (303-5)</b>	All areas	Areas with water stress	
<b>Water consumption</b>	Total water consumption	ML (303-5-a)	ML (303-5-b)
	Change in water storage, if water storage has been identified as having a significant water-related impact	ML (303-5-c)	X



Water withdrawal (303-3)			
	All areas	Areas with water stress	
<b>Water withdrawal by source</b>			
Surface water (total)		ML (303-3-a-i)	ML (303-3-b-i)
Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)		ML (303-3-c-i)	ML (303-3-c-i)
Other water ( $>$ 1,000 mg/L Total Dissolved Solids)		ML (303-3-c-ii)	ML (303-3-c-ii)
Groundwater (total)		ML (303-3-a-ii)	ML (303-3-b-ii)
Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)		ML (303-3-c-i)	ML (303-3-c-i)
Other water ( $>$ 1,000 mg/L Total Dissolved Solids)		ML (303-3-c-ii)	ML (303-3-c-ii)
Seawater (total)		ML (303-3-a-iii)	ML (303-3-b-iii)
Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)		ML (303-3-c-i)	ML (303-3-c-i)
Other water ( $>$ 1,000 mg/L Total Dissolved Solids)		ML (303-3-c-ii)	ML (303-3-c-ii)
Produced water (total)		ML (303-3-a-iv)	ML (303-3-b-iv)
Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)		ML (303-3-c-i)	ML (303-3-c-i)
Other water ( $>$ 1,000 mg/L Total Dissolved Solids)		ML (303-3-c-ii)	ML (303-3-c-ii)
Third-party water (total)		ML (303-3-a-v)	ML (303-3-b-v)
Freshwater ( $\leq$ 1,000 mg/L Total Dissolved Solids)		ML (303-3-c-i)	ML (303-3-c-i)
Other water ( $>$ 1,000 mg/L Total Dissolved Solids)		ML (303-3-c-ii)	ML (303-3-c-ii)
<b>Total water withdrawal</b>	Surface water (total) + groundwater (total) + seawater (total) + produced water (total) + third-party water (total)	ML (303-3-a)	ML (303-3-b)
<b>Total third-party water withdrawal by withdrawal source</b>	Surface water	X	ML (303-3-b-v)
	Groundwater	X	ML (303-3-b-v)
	Seawater	X	ML (303-3-b-v)
	Produced water	X	ML (303-3-b-v)

## 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

# Changes to the GRI Glossary

## 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

**Note:** This definition is based on ISO 14046:2014; the United States Geological Survey (USGS), *Water Science Glossary of Terms*, [water.usgs.gov/edu/dictionary.html](http://water.usgs.gov/edu/dictionary.html), accessed on 1 June 2018; and the World Health Organization (WHO), *Guidelines for Drinking-water Quality*, 2017.



## How to use this Standard

Requirements for reporting disclosures in accordance with the GRI Standards



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

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](#)
- For any questions that are not covered in the FAQ, send an email to [standards@globalreporting.org](mailto: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



## Available resources (continued)



*Sign up for the live webinars*

- 19 September (9-10 AM CEST). Register for free [here](#).
- 19 September (4-5 PM CEST). Register for free [here](#).

Download the *GRI 303: Water and Effluents 2018 Standard* [here](#).



# THANK YOU

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