

GRI 303: WATER
2016

GRI
303

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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</i> sets out reporting requirements on the topic of water. 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 1 July 2018. 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.

Introduction

A. Overview

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

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

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

GRI 101: Foundation

GRI 102: General Disclosures

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.

An organization then selects from the set of topic-specific GRI Standards for reporting on its material topics. These Standards are organized into three series: 200 (Economic topics), 300 (Environmental topics) and 400 (Social topics).

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

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

B. Using the GRI Standards and making claims

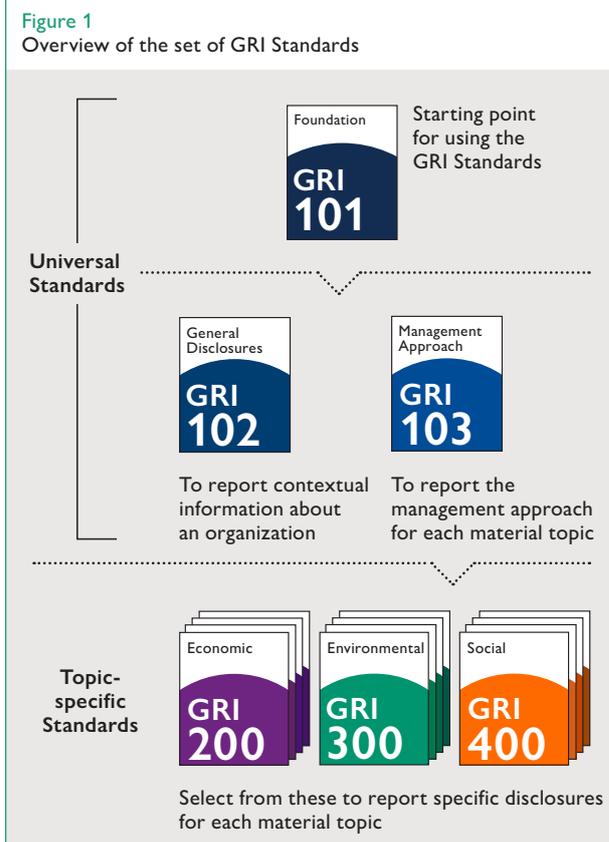
There are two basic approaches for using the GRI Standards. For each way of using the Standards there is a corresponding claim, or statement of use, which an organization is required to include in any published materials.

1. The GRI Standards can be used as a set to prepare a sustainability report that is in accordance with the Standards. There are two options for preparing a report in accordance (Core or Comprehensive), depending on the extent of disclosures included in the report.

An organization preparing a report in accordance with the GRI Standards uses this Standard, *GRI 303: Water*, if this is one of its material topics.

2. Selected GRI Standards, or parts of their content, can also be used to report specific information, without preparing a report in accordance with the Standards. Any published materials that use the GRI Standards in this way are to include a 'GRI-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.



C. Requirements, recommendations and guidance

The GRI Standards include:

Requirements. These are mandatory instructions. In the text, requirements are presented in **bold font** and indicated with the word 'shall'. Requirements are to be read in the context of recommendations and guidance; however, an organization is not required to comply with recommendations or guidance in order to claim that a report has been prepared in accordance with the Standards.

Recommendations. These are cases where a particular course of action is encouraged, but not required. In the text, the word 'should' indicates a recommendation.

Guidance. These sections include background information, explanations and examples to help organizations better understand the requirements.

An organization is required to comply with all applicable requirements in order to claim that its report has been prepared in accordance with the GRI Standards. See [GRI 101: Foundation](#) for more information.

D. Background context

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

GRI 303 addresses the topic of water.

Access to fresh water is essential for human life and wellbeing, and is recognized by the United Nations as a human right. An organization can impact water resources through its withdrawal and consumption of water.

Withdrawals from a water system can affect the environment by lowering the water table, reducing the volume of water available for use, or otherwise altering the ability of an ecosystem to perform its functions. Such changes have wider impacts on the quality of life in the area, including economic and social consequences; and consequences for the local communities or indigenous peoples for whom the water source is important.

The disclosures in this Standard can provide information about an organization's impacts related to water, and how it manages them.

Additional disclosures that relate to this topic can also be found in:

- [GRI 306: Effluents and Waste](#)

GRI 303: Water

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

- Management approach disclosures (this section references *GRI 103*)
- Disclosure 303-1 Water withdrawal by source
- Disclosure 303-2 Water sources significantly affected by withdrawal of water
- Disclosure 303-3 Water recycled and reused

1. Management approach disclosures

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

Therefore, this topic-specific Standard is designed to be used together with *GRI 103: Management Approach* in order to provide full disclosure of the organization's impacts. *GRI 103* specifies how to report on the management approach and what information to provide.

Reporting requirements

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

2. Topic-specific disclosures

Disclosure 303-1

Water withdrawal by source

Reporting requirements

The reporting organization shall report the following information:

- a. **Total volume of water withdrawn**, with a breakdown by the following sources:
 - i. Surface water, including water from wetlands, rivers, lakes, and oceans;
 - ii. Ground water;
 - iii. Rainwater collected directly and stored by the organization;
 - iv. Waste water from another organization;
 - v. Municipal water supplies or other public or private water utilities.
- b. Standards, methodologies, and assumptions used.

Disclosure
303-1

Reporting recommendations

- 2.1 When compiling the information specified in Disclosure 303-1, the reporting organization should:
 - 2.1.1 include the abstraction of cooling water;
 - 2.1.2 report whether these calculations are estimated, modelled, or sourced from direct measurements;
 - 2.1.3 if estimation or modelling has been used, report the estimation or modelling methods.

Guidance

Guidance for Disclosure 303-1

This disclosure can include water withdrawn either directly by the organization or through intermediaries, such as water utilities.

Background

Reporting the total volume of water withdrawn by source contributes to an understanding of the overall scale of potential impacts and risks associated with an organization's water use. The total volume withdrawn provides an indication of the organization's relative size and importance as a user of water, and provides a baseline figure for other calculations relating to efficiency and use.

Disclosure 303-2

Water sources significantly affected by withdrawal of water

Reporting requirements

The reporting organization shall report the following information:

- a. Total number of water sources significantly affected by withdrawal by type:
 - i. Size of the water source;
 - ii. Whether the source is designated as a nationally or internationally protected area;
 - iii. Biodiversity value (such as species diversity and endemism, and total number of protected species);
 - iv. Value or importance of the water source to local communities and indigenous peoples.
- b. Standards, methodologies, and assumptions used.

Disclosure
303-2

- 2.2 When compiling the information specified in Disclosure 303-2, the reporting organization shall report water sources significantly affected by withdrawal that meet one or more of the following criteria:
 - 2.2.1 Withdrawals that account for an average of five percent or more of the annual average volume of the water body;
 - 2.2.2 Withdrawals from water bodies that are recognized by professionals to be particularly sensitive due to their relative size, function, or status as a rare, threatened, or endangered system, or that support a particular endangered species of plant or animal;
 - 2.2.3 Any withdrawal from a wetland listed in the Ramsar Convention or any other nationally or internationally proclaimed conservation area, regardless of the rate of withdrawal;
 - 2.2.4 The water source has been identified as having high biodiversity value, such as species diversity and endemism, or total number of protected species;
 - 2.2.5 The water source has been identified as having a high value or importance to local communities and indigenous peoples.

Reporting recommendations

- 2.3 When compiling the information specified in Disclosure 303-2, the reporting organization should report the original water body or source, if the water is provided by municipal water supplies or other public or private water utilities.

Guidance

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

Disclosure 303-3

Water recycled and reused

Reporting requirements

Disclosure
303-3

The reporting organization shall report the following information:

- a. Total volume of water recycled and reused by the organization.
- b. Total volume of water recycled and reused as a percentage of the total water withdrawal as specified in Disclosure 303-1.
- c. Standards, methodologies, and assumptions used.

- 2.4 When compiling the information specified in Disclosure 303-3, the reporting organization shall include grey water, i.e., collected rainwater and wastewater generated by household processes, such as washing dishes, laundry, and bathing.

Reporting recommendations

- 2.5 When compiling the information specified in Disclosure 303-3, the reporting organization should:
- 2.5.1 report if water or flow meters do not exist and estimation by modeling is required;
 - 2.5.2 calculate the volume of recycled/reused water based on the volume of water demand satisfied by recycled/reused water, rather than by further withdrawals.

Guidance

Guidance for Disclosure 303-3

This disclosure measures both water treated prior to reuse and water not treated prior to reuse.

Guidance for clause 2.5.2

For example, if an organization has a production cycle that requires 20 m³ of water per cycle, the organization withdraws 20 m³ of water for one production process cycle and reuses it for an additional three cycles, then the total volume of water recycled and reused for that process is 60 m³.

Background

The rate of water reuse and recycling is a measure of efficiency and demonstrates the success of an organization in reducing total water withdrawals and discharges. Increased reuse and recycling can reduce water consumption, treatment, and disposal costs. Reducing water consumption over time through reuse and recycling also contributes to local, national, or regional goals for managing water supplies.

References

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

Authoritative intergovernmental instruments:

1. Ramsar Convention, 'The Convention on Wetlands of International Importance especially as Waterfowl Habitat', 1994.

Other relevant references:

2. Ceres, *The Ceres Aqua Gauge: A Framework for 21st Century Water Risk Management*, 2011.
3. International Union for Conservation of Nature (IUCN), Red List of Threatened Species, <http://www.iucnredlist.org/>, accessed on 1 September 2016.

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