



Global Reporting Initiative

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GRI is an international independent organization that has pioneered sustainability reporting for more than two decades

Our Work

We help businesses and governments understand and communicate their impact on critical sustainability issues

Our Vision

A thriving global community that lifts humanity and enhances the resources on which all life depends

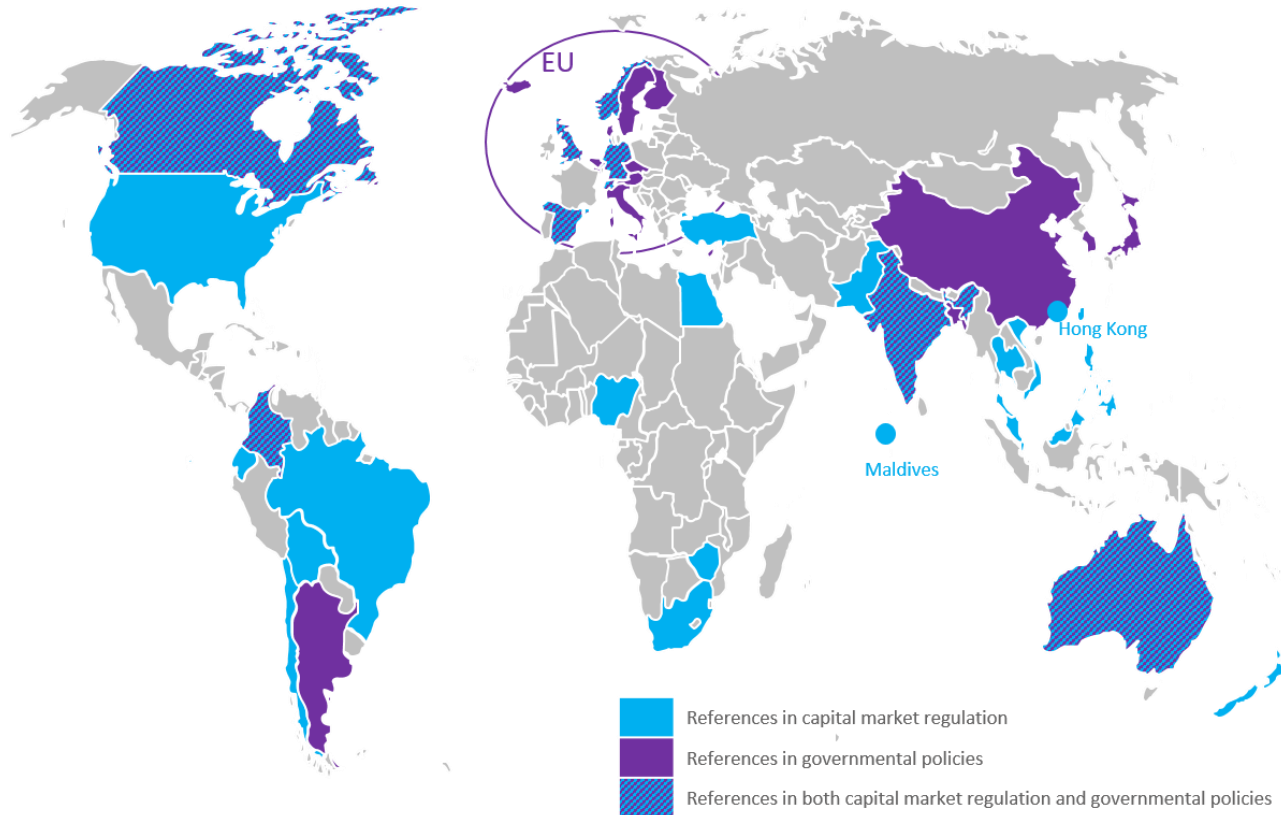
Our Mission

To empower decisions that create social, environmental and economic benefits for everyone.



Adoption Rates

145 policies in 62 countries reference GRI



56,183 reports



14,008 organizations



90% of F250

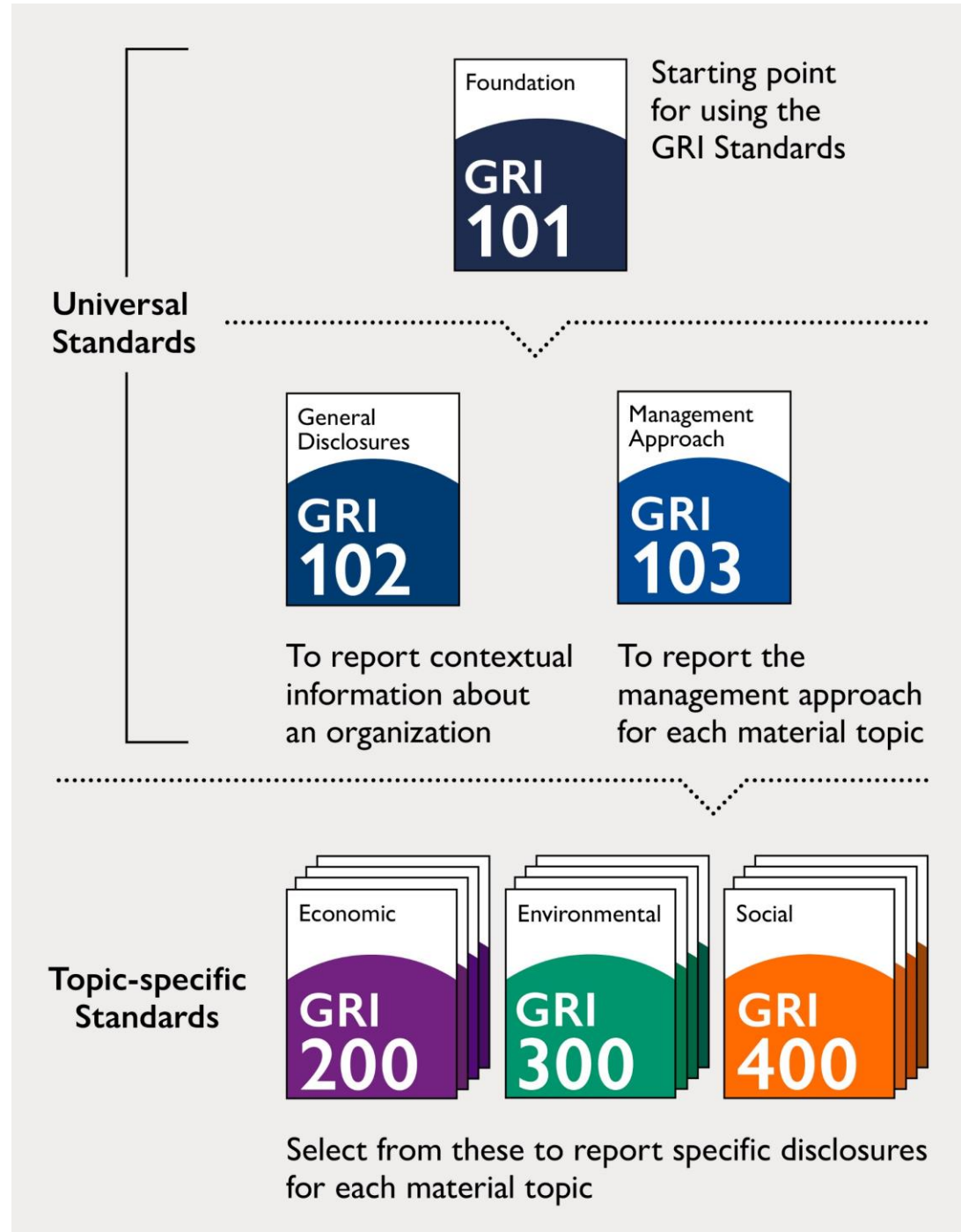


86% of S&P 500



63% of FT Europe 500

- Offers a common language for organizations
- Drives transparency and accountability
- Supports operational improvement within organizations
- Applicable to all types, sizes, locations of organizations worldwide



Standards Development Process



Each Standard is

1. Issued by the Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, following its Due Process Protocol
2. Developed through a transparent and inclusive process and in the public interest, including:
 - Input from expert multi-stakeholder working groups with representatives from civil society, investors, business and international and governmental institutions
 - Feedback from stakeholders received on the exposure drafts via 90 day public comment periods

Please visit the [GRI website](https://www.gri.org) for more information about the standard setting process.



Environmental Series (300)



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.

301: Materials

302: Energy

303: Water

304: Biodiversity

305: Emissions

306: Effluents and Waste

307: Environmental Compliance

308: Supplier Environmental Assessment



GRI Standard 303 Water (2018)



Updated in 2018 in order to:

- Reflect internationally-agreed best practice and recent developments in water stewardship and reporting
- Align 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

Overview of Disclosures in GRI 303



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

Key Features of GRI 303: Water (2018)

- Management approach content focuses on how water is managed as a shared resource and how impacts are managed locally
- Revised water discharge content and includes more detail on reporting the quality of water discharges
- Disclosure to measure water not returned to the environment
- Greater emphasis on measuring impacts in areas with water stress to understand impact in the most sensitive locations
- Provisions to allow flexibility on both critical freshwater resources and other water that an organization is managing
- Recommendations to report facility level information for water withdrawal and water consumption
- 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

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
Water withdrawal by source	Surface water (total)	ML (303-3-a-i)	ML (303-3-b-i)
	Freshwater (≤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 (≤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 (≤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 (≤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 (≤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		ML (303-3-b-v)
	Groundwater		ML (303-3-b-v)
	Seawater		ML (303-3-b-v)
	Produced water		ML (303-3-b-v)
Total water withdrawal	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
Water discharge by destination	Surface water	ML (303-4-a-i)	
	Groundwater	ML (303-4-a-ii)	
	Seawater	ML (303-4-a-iii)	
	Third-party water (total)	ML (303-4-a-iv)	
	Third-party water sent for use to other organizations	ML (303-4-a-iv)	
Total water discharge	Surface water + groundwater + seawater + third-party water (total)	ML (303-4-a)	ML (303-4-c)
Water discharge by freshwater and other water	Freshwater (≤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)
Water discharge by level of treatment	No treatment	ML (clause 24.2)	
	Treatment level	[Provide the title for treatment level]	ML (clause 24.2)
	Treatment level	[Provide the title for treatment level]	ML (clause 24.2)
	Treatment level	[Provide the title for treatment level]	ML (clause 24.2)
Water consumption (303-5)			
		All areas	Areas with water stress
Water consumption	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)	



Water withdrawal (303-3)			
		All areas	Areas with water stress
Water withdrawal by source	Surface water (total)	ML (303-3-a-i)	ML (303-3-b-i)
	Freshwater (≤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 (≤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 (≤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 (≤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 (≤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		ML (303-3-b-v)
	Groundwater		ML (303-3-b-v)
	Seawater		ML (303-3-b-v)
	Produced water		ML (303-3-b-v)
Total water withdrawal	Surface water (total) + groundwater (total) + seawater (total) + produced water (total) + third-party water (total)	ML (303-3-a)	ML (303-3-b)

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, accessed on 1 June 2018; and the World Health Organization (WHO), *Guidelines for Drinking-water Quality*, 2017.

GRI 304: Biodiversity (2016)

Standard update planned to commence in early 2020

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|---------------|---|--|
| 304-1: | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | <i>– to understand which activities may have an impact on biodiversity, and subsequently reduce the risk of impact and/or manage the impact.</i> |
| 304-2: | Direct and indirect impacts of activities, products, and services, including the nature of impact and its significance | <i>– to provide the background for developing an organization's strategy to mitigate an impact, and enable comparison of the relative size, scale, and nature of impacts over time and across organizations.</i> |
| 304-3: | Habitats protected and restored | <i>– to understand the extent of an organization's prevention and remediation activities with respect to its impacts.</i> |
| 304-4: | IUCN Red List species and national conservation list species with habitats in areas affected by operations | <i>– to identify where an organization's activities pose a threat to endangered plant and animal species.</i> |

Next steps for GRI

Please send your recommendations on experts and organizations to invite to the project working group

Questions to be examined:

- What are the challenges or aspects related to reporting on biodiversity impacts and their management?
- To what extent do current indicators meet your needs?
- Where is there a gap in data today?
- What indicators are challenging to report, and why?
- Are there current indicators that are no longer useful or relevant?



THANK YOU

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