



# The CEO Water Mandate

## Corporate Water Disclosure Guidelines

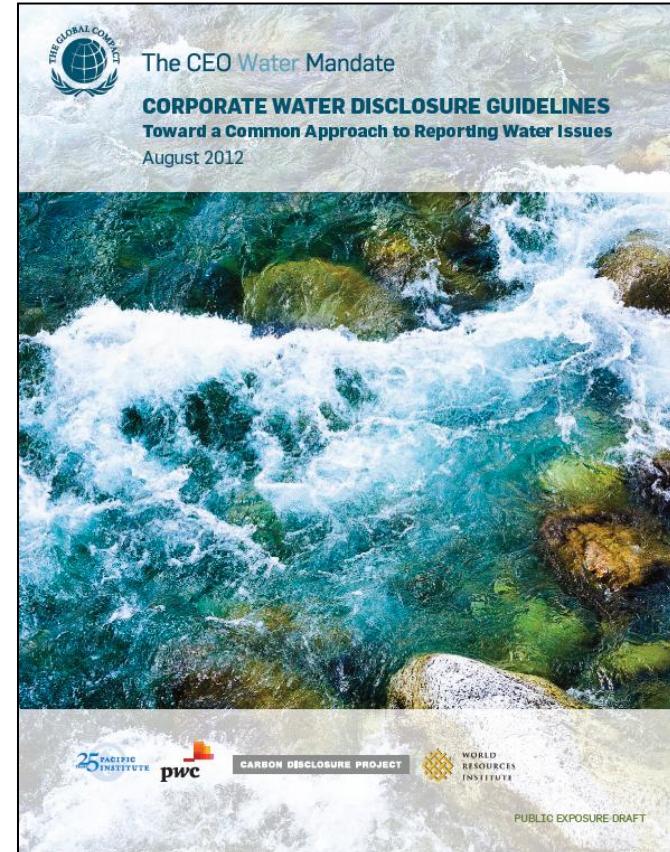
World Water Week  
Stockholm, Sweden  
September 4, 2013



# Project Objectives

Bring together and build on the experiences of water disclosure-related initiatives so as to advance a common approach to corporate water disclosure:

- Offer common corporate water disclosure metrics and approaches to conveying qualitative information, so as to harmonize practice
- Provide guidance for determining report content relevance and aligning water disclosure to stakeholder expectations



The CEO Water Mandate

# Corporate Water Disclosure Framework

COMPANY WATER PROFILE

DEFINING REPORT CONTENT

## DETAILED DISCLOSURE

### CURRENT STATE

Context

Performance

Compliance

### IMPLICATIONS

Business risks

Business opportunities

External impacts

### RESPONSE

Policies, governance and targets

Internal actions

External engagement

Linkages across sustainability issues (e.g., food, energy)

Connections between sections and subsections



The CEO Water Mandate

# Project Timeline

## Phase 1 – Developing draft guidance **COMPLETED**

- Development of Corporate Water Disclosure Guidelines concept (2011)
- Stakeholder consultation & drafting (2012)
- Release of Public Exposure Draft (August 2012)

## Phase 2 – Revising and strengthening guidance **IN PROGRESS**

- Road testing of Public Exposure Draft (Q3 2012 – Q3 2013)
- Garnering feedback on Draft from endorsers and stakeholders via online survey and other consultations (Q3 2013)
- Convening tool developers and stewardship initiatives/practitioners to develop a shared understanding on relevant terminology and concepts (Q2 – Q4 2013)
- Development and release of final draft of Corporate Water Disclosure Guidelines (Q4 2013 – Q1 2014)



# CWDG Exposure Draft Online Survey

- Early-August 2013, Mandate Secretariat launched online survey to garner feedback and suggestions from companies and external audiences
- Survey Goals: Gauge whether the Guidelines generally (as well as specific sections within) offer guidance on the **correct topics** and in an **effective manner**.
- This online survey can be found at:  
**[www.surveymonkey.com/s/waterdisclosure](http://www.surveymonkey.com/s/waterdisclosure)**



# CWDG Exposure Draft Pilot Testing led by PwC

Subsequent to pilot testing the CWDG with a select number of companies, PwC written feedback to Mandate Secretariat will cover :

## **Barriers to implementation**

- Which sections of the CWDG are particularly confusing or challenging to implement?
- What are the specific barriers to implementation? These may include:
  - Data format, quality and collection processes
  - Reporting systems
  - Governance structures
  - Risk and legal considerations

## **Time and resources**

- What are the time and resources required to implement the CWDG at both the “Basic” and “Advanced” levels?

## **Recommended improvements**

- How might the CWDG be revised to make it easier to use for companies?



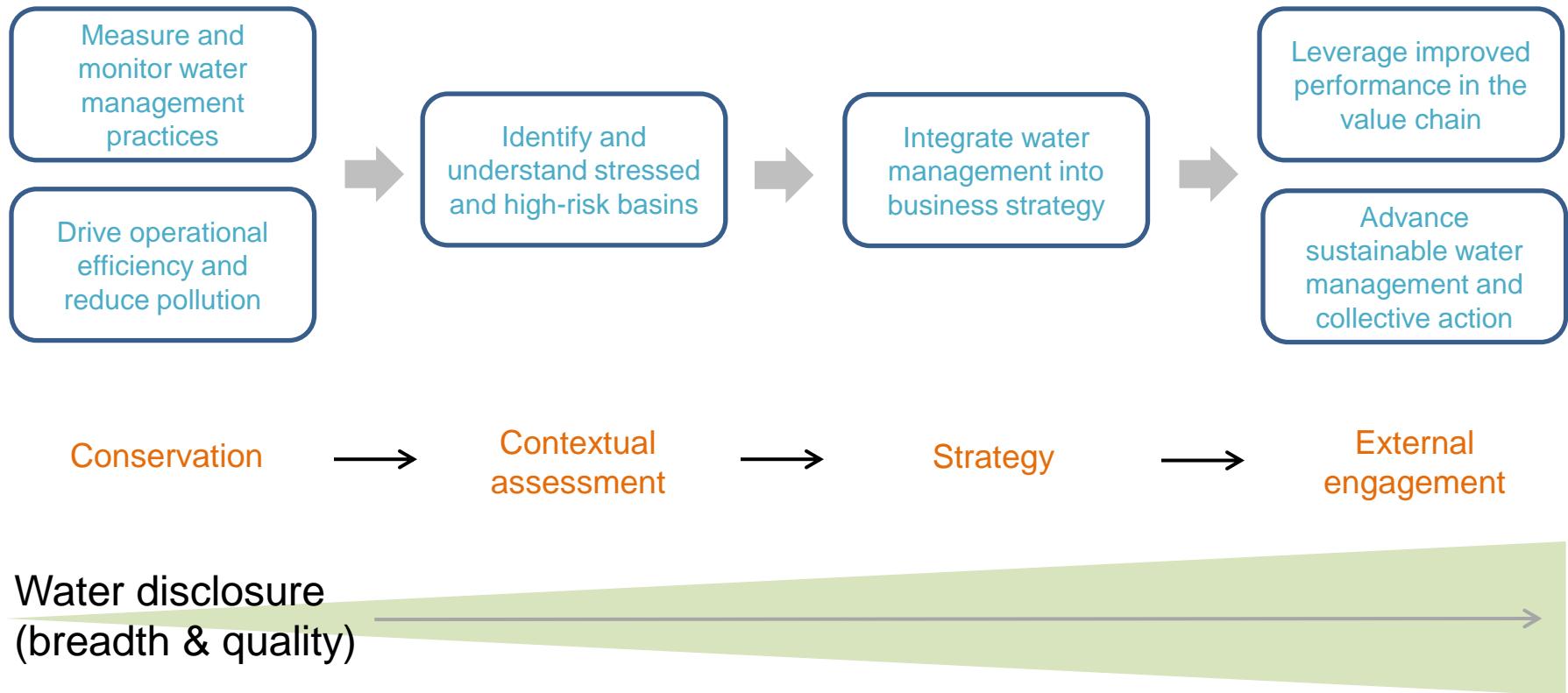
# Driving shared understanding

Mandate Secretariat is currently shepherding two efforts to help develop alignment among water tool developers and stewardship initiatives:

1. Harmonizing key water-related terminology, such as “water scarcity”, “water stress”, and “water risk”, and the relation among them
2. Understanding the general progression through which companies’ water management practices typically mature



# Water Management Maturity Progression



The CEO Water Mandate





The online survey where you can provide your perspectives and suggestions for the Guidelines can be found at:

[www.surveymonkey.com/s/waterdisclosure](http://www.surveymonkey.com/s/waterdisclosure)

## Jason Morrison

Pacific Institute  
654 13<sup>th</sup> Street  
Oakland, California 94612  
(510) 251-1600

*jmorrison@pacinst.org*



The CEO Water Mandate