



The CEO Water Mandate

UN CEO Water Mandate Water Disclosure Guidelines



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CARBON DISCLOSURE PROJECT



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The Mandate's primary workstreams

1. Water and human rights

- White paper #1: Exploring Business Roles and Responsibilities
- White paper #2: Emerging Corporate Practice and Stakeholder Expectations
- Operational guidance (forthcoming)

2. Water policy engagement

- From Water Footprinting to Public Policy
- Guide to Responsible Business Engagement with Water Policy
- Water Action Hub
- Collective action to road test the Guide (ongoing)

3. Water disclosure

- Transparency Framework
- Water Disclosure 2.0
- **Water Disclosure Guidelines (forthcoming)**

Existing corporate water disclosure-related initiatives

Water Footprint
NETWORK



Scope, objectives, and approach (1)

Objectives: Water Disclosure Guidelines

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 that can begin to harmonize practice
- Provide guidance for determining report content relevance and aligning water disclosure to stakeholder expectations

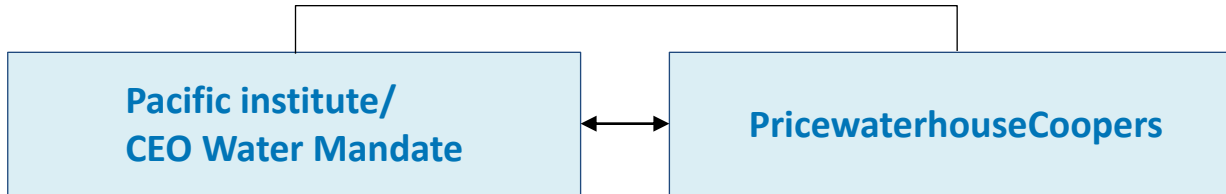
Guidelines might ultimately pave the way for a **Water Protocol**, similar in nature to the Greenhouse Gas Protocol

Scope, objectives, and approach (2)

Disclosure framework articulated in the Guidelines will be drawn from existing work of a variety of initiatives, such as:

- CDP Water Disclosure
- WRI Aqueduct
- GRI G3.1 Guidelines
- Ceres/WBCSD Investor Framework
- GEMI Local Water Tool
- Water Footprint Network
- WWF-DEG Water Risk Filter
- DJSI Questionnaire
- Bloomberg Questionnaire
- Alliance for Water Stewardship

Project Team



Technical Experts:

CDP, GRI, WRI

Provide technical guidance , strategic insight, and operational support at relevant stages

Water Disclosure Working Group

Allergan, AkzoNobel, Calvert, Coca-Cola, Diageo, Finlay, Firmenich, GlaxoSmithKline, H&M, Hindustan Construction Company, Molson Coors, Nestle, Netafim, Nike, PwC, Reed Elsevier, Sasol, Siemens, Stora Enso, UPM-Kymmene, Veolia, Westpac, Xstrata

Prospective stakeholder advisors

- AWS
- Ceres
- ICMM
- WBCSD
- WFN
- WWF
- Other related entities

Wider public

- Communities
- Employees
- Investors
- Non-Mandate companies
- Public
- Regulators

Project work plan - overview

1. Discovery & Inventory (Q4 2011)
2. Scoping & Assessment (Q1 2012)
3. Consultation on preliminary findings (Q2 2012)
4. Development of Disclosure Guidelines (Q3 2012)
5. Testing & Validation (TBD)

Potential structure of Guidelines

- Introduction
 - Overview why and what to report
- Assessment
 - Water Accounting (Direct/Supply Chain)
 - Risk/Impact Analysis
- Management Response
 - Corporate policies and implementation programs
 - Engagement strategies (e.g., communities, watershed, public policy)
- Determining Report Relevance
 - Tailoring Information to Stakeholder Interests
- Appendix: Mapping of corporate water disclosure-related initiatives



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