UN CEO Water Mandate

Water Disclosure Guidelines

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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
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
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

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)
5. Testing & Validation (TBD)
Potential structure of Guidelines

• Introduction
  o Overview why and what to report

• Assessment
  o Water Accounting (Direct/Supply Chain)
  o Risk/Impact Analysis

• Management Response
  o Corporate policies and implementation programs
  o Engagement strategies (e.g., communities, watershed, public policy)

• Determining Report Relevance
  o Tailoring Information to Stakeholder Interests

• Appendix: Mapping of corporate water disclosure-related initiatives
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