

WIDE CIRCULATION DRAFT

BUREAU OF INDIAN STANDARDS
(DRAFT FOR COMMENTS ONLY)

(Not to be reproduced without permission of BIS or used standard)

**Sustainability Reporting and Disclosure Requirements —
Part 5 – Water and Marine Resources**

ICS 03.100.02

Social Responsibility Committee, MSD 10	Sectional	Last Date for receipt of Comments is December 2024
--	------------------	---

Foreword

This Indian Standard was adopted by the Bureau of Indian Standards, after the draft finalized by the Social Responsibility Sectional Committee had been approved by the Management and Systems Division Council. This standard specifies the requirements for Sustainability Reporting and Disclosures.

This standard provides requirements on various aspects of Sustainability Reporting, especially covering topics concerned with the title of the standard. This is the first time such standards have been attempted by any organization in the country.

This standard (Part 5) is a part of IS _____ under the general title ‘Sustainability Reporting and Disclosure Requirement’. Other parts in this series are:

Part 1	Glossary and acronyms
Part 2	General requirements
Part 3	General disclosures
Part 4	Climate change and pollution
Part 6	Biodiversity and ecosystems
Part 7	Resource use and circular economy
Part 8	Own workforce
Part 9	Stakeholders engagements
Part 10	Worker in the value chain
Part 11	Affected communities
Part 12	Consumers and end-users
Part 13	Business conduct
Part 14	Governance and internal controls
Part 15	Performance indicators and impact assessment for SDGs

The Bureau of Indian Standards (BIS) with the sole directive to formulate National Standards to assess and certify products, systems and services in the country, undertook the responsibility to devise Indian Standard on ‘Sustainability Reporting and Disclosures’. BIS further realized the need to make criteria based standards for Sustainability Reporting and Disclosures, which will act as strengthened framework for organizations to report their disclosures on ESG across environment, social and governance issues.

The composition of the Committee responsible for the formulation of this standard is given in Annex

Introduction

Introduction given in Part 1 of this standard shall apply (IS _____ (Part 1) : XXXX – Sustainability Reporting and Disclosure Requirement – Glossary and acronyms)

Draft Indian Standard
Sustainability Reporting and Disclosure Requirements —
Part 5 – Water and Marine Resources

1 Scope

This document specifies requirements for the organization's impact and dependencies on water and marine resources. This document also specifies disclosure requirements for organizations for actions to be taken for water and marine resources.

This document enumerates and specifies organization's relationship with water and marine resources, including use, preservation and restoration of water and marine resources.

All the requirements of this Indian Standard are generic and are intended to be applicable to any organization, regardless of its type or size, or the products and services it provides.

NOTES:

- 1) Regardless of requirements given in this standard, the organizations shall also comply the disclosures requirements given by the regulator.
- 2) For any dispute arising out of the declarations made by an organization, the provisions of the regulations and the decision of the regulator shall be final.
- 3) This document is complementary and interoperable with existing voluntary and regulatory frameworks.
- 4) The topic of water and marine resources is closely connected to other environment topics such as, pollution and climate change, biodiversity and circular economy. Thus, this document shall be read in conjunction with Part 4, Part 6 and Part 7 of this standard.

2 Normative Reference

There are no normative references in this document.

3 Terms & Definitions

3.1 The terms and definitions given in Part 1 of this standard (IS XXXX (Part 1):2024 – Sustainability reporting and disclosure requirements – Glossary and acronyms) shall apply.

4 Organization

The organization shall:

- i) define the scope of the water and marine resource system, which shall include all activities, products and services of the organization that impact water and marine resources.
- ii) identify and assess material impacts of water and marine resources, risks and opportunities related to its business.
- iii) develop and apply an appropriate stakeholder engagement and consultation mechanism for engagement and consultation with the identified stakeholders for water and marine resources based material issues, which are either their concerns and or expectations. Such stakeholders shall be the ones who are either impacted or may be potentially impacted by the water based matters of the organization.

- iv) identify the applicable compliance obligations related to water and marine resources based matters.
- v) identify human resources with competence, expertise, professional and technical knowledge in delivering the outcomes for the performance indicators defined as per this standard. The roles and responsibilities of the key personnel who shall be responsible for such activities shall be defined.

The organization shall maintain relevant document related to above.

5 Leadership

The top management of the organization shall demonstrate leadership and commitment with respect to water and marine resources requirements by:

- i) ensuring that the water and marine resources related objectives are established and are compatible with the requirement of this standard.
- ii) ensuring appropriate resources, including personnel, are available for the achieving the desired outcomes.

6 Impact, risk and opportunity

6.1 The organization shall establish the processes to identify and assess materiality of water and marine resources based impacts, and related risks and opportunities and for conducting consultations with affected communities for identification of relevant water and marine resources based concerns and or expectations and the related environmental, social and economic impacts.

The organization shall identify and assess its actual and potential water and marine resources related risks in its own operations and value chain and inter-connection between risks and opportunities arising from impacts and dependencies. The organization shall also disclose its policies related to management of material impacts, risks and opportunities. The organization shall indicate how its policies address the following:

- i) water management including sourcing, use, reuse, recycle and discharge of water and marine resources in its operation
- ii) product design and services with a view to address water and marine resources related issues
- iii) commitment to reduce material water consumption and wastage in its own operation and along its value chain
- iv) means of working effectively with beneficiary stakeholders to steward water as a shared resource and in reducing the stress caused to the environment due to withdrawal of water.

6.2 For the impacts related to water and marine resources that have been identified material, the organization shall categorise such impacts as risks and opportunities. The organization shall identify objectives in the form of performance indicators and setting of achievable and practical targets for further improvement of the impacts, within a defined time-period, over its baseline level.

The organization shall establish appropriate procedures for such objectives identified. The progress on such objectives shall be monitored.

7 Key performance indicators (KPIs)

7.1 The organizations shall report annually on the Key Performance Indicators (KPI). The purpose of use of water in the organization shall also be declared along with following:

- i) Key water consuming products in the organization
- ii) Organization's annual revenue of the reporting period

7.2 The organization shall identify KPIs by:

- iii) the organization shall provide related to water withdrawn (in kilolitre):
 - a) surface water
 - b) ground water
 - c) third-party water
 - d) sea water/desalinated water
 - e) others
 - f) total water withdrawn (a+b+c+d+e)
- iv) total water from all areas with water stress (in kilolitres)
- v) change in water storage (in kilolitres), if water storage has been identified as significant water related impact item
$$\text{change in water storage} = \text{total water storage at the end of reporting period} - \text{total water storage at the beginning of reporting period.}$$
- vi) water intensity per rupee of turnover
$$\text{water intensity per rupee of turnover} = \frac{\text{total water consumed}}{\text{revenue from operations}}$$
- vii) water discharge by destination and level of treatment (in kilolitre)
 - a) to surface water (with treatment and without treatment)
 - b) to ground water (with treatment and without treatment)
 - c) to sea water (with treatment and without treatment)
 - d) sent to third-parties (with treatment and without treatment)
 - e) others (with treatment and without treatment)
 - f) total water discharged (a+b+c+d+e)
- viii) water discharge by levels of treatment (in kilolitres) as per Annex A., also indicate the treatment
 - a) untreated water
 - b) primary treatment
 - c) secondary treatment
 - d) tertiary treatment
 - g) total water discharge by level of treatment by (a+b+c+d)
- vii) Water stored through rain water harvesting.
- viii) Water recharged to ground water
- ix) any zero liquid discharge mechanism adopted. If yes, provide details.
- x) total water consumed (in kilolitre) = total water withdrawn – total water discharged

Notes:

- 1 Annexes A and B give the detailed formulae for calculation of KPIs as per SEBI's BRSR Core and its format respectively, which may be followed in case of declaration as per requirements of format of BRSR Core.
- 2 Disclosure as per Annex II – Section C (Principle 6, disclosures 3 and 4 of essential indicators) of BRSR Core is applicable to this part and hence is addressed in Annex B.

8 Disclosures

8.1 General disclosures

The organization shall disclose how its actions and strategy for water and marine resource play a role in taking action on significant material impacts on its water and marine resources. The organization shall disclose if the views on the materiality of its water and marine resources have been taken into consideration while deciding its strategy and business model.

The organization shall disclose the information regarding its operational significant actual and potential negative impacts on its water and marine resources policy.

8.2 Disclosure on impacts, risks and opportunities

The organization shall disclose the following:

- i) actual and potential water and marine resources related physical and transition risks in its own operations
- ii) inter connection between risks and opportunities depending on impacts and dependencies
- iii) process of conducting consultation with interested parties
- iv) policies to manage material impacts, risks and opportunities
- v) actions related to water and marine resources and allocation of resources for implementation of actions
- vi) policies to manage material impacts, risks and opportunities
- vii) actions related to water and marine resources and allocation of resources for implementation of actions
- viii) key findings and material issues from a water-related risk assessment study carried out by the organization?
- ix) organization's process for identifying, assessing, and responding to water-related risks and or opportunities within the organization's direct operations and operations of its value chain.
- x) water-related risks and or opportunities that have the potential to have a substantive financial or strategic impact on the business of the organization.
- xi) the percentage of water as well as total revenue from such business facilities that are exposed to water risks, which has a potential to financially and or strategically impact the business?
- xii) Initiatives that have been taken by the organization to mitigate such water risks.

8.3 Disclosure related to targets

The organization shall disclose:

- i) its targets for water and marine resources related targets and actions to support and address and its water and marine resources related impacts, risks and opportunities.
- ii) nature and quantity of marine resources related communities (such as gravels, deep sea minerals, sea foods, etc.) used

8.4 The organization shall disclose potential financial affect arising from material risks and opportunities of water and marine resources impacts.

ANNEX A
(Clause 7.1)

Key Performance Indicators (KPIs)

The KPIs under water and marine resources ESG attributes as per BRSR core (Annex I) for reporting and disclosure by organizations are as follows:

Sl. No.	Attribute	Parameter	Measurement	Data & Assurance Approach
1	Water footprint	Total water consumption	Mn Lt or KL	<p>Water consumed is water that it is no longer available for use by the ecosystem or local community, such as water that has been withdrawn and incorporated into products or has evaporated or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party. It also includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period. If the entity cannot directly measure its water consumption, it may calculate this using the following:</p> <ol style="list-style-type: none"> 1. Input water flow meter logs (Calibrated Meters) 2. Output water flow meter logs (Calibrated Meters) 3. Water consumption = Input Water - Output Water
		Water consumption intensity	Mn Lt or KL / Rupee adjusted for PPP	<ol style="list-style-type: none"> 1. Total water consumed 2. Total Revenue from Operations (from audited P&L) 3. PPP (USD / INR)
			Mn Lt or KL / Product or Service	<ol style="list-style-type: none"> 1. Consumption as above 2. Company & Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class etc)
	Water Discharge by destination and levels of Treatment	Mn Lt or KL	<ol style="list-style-type: none"> 1. Untreated Water 2. Primary Treatment (Removal of material that floats or settle out i.e Filtration, Screening, Sedimentation etc.) 3. Secondary Treatment (Removal of Dissolved organic Matter i.e. Oxidation, Digestion etc.) 4. Tertiary Treatment (Disinfecting Water i.e. removal of pathogens, Phosphorous, Nitrogen etc.) 	

ANNEX B
(Clause 6)

Format for new KPIs as per BRSR core as per Principle 6 of NGRBC are as follows:

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Provide details of the following disclosures related to water, in the following format:

<i>Parameter</i>	<i>FY</i> <i>(Current Financial Year)</i>	<i>FY</i> <i>(Previous Financial Year)</i>
<i>Water withdrawal by source (in kilolitres)</i>		
<i>(i) Surface water</i>		
<i>(ii) Groundwater</i>		
<i>(iii) Third party water</i>		
<i>(iv) Seawater / desalinated water</i>		
<i>(v) Others</i>		
<i>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</i>		
<i>Total volume of water consumption (in kilolitres)</i>		
<i>Water intensity per rupee of turnover</i> <i>(Total water consumption / Revenue from operations)</i>		
<i>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</i> <i>(Total water consumption / Revenue from operations adjusted for PPP)</i>		
<i>Water intensity in terms of physical output</i>		
<i>Water intensity (optional) – the relevant metric may be selected by the entity</i>		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. Provide the following details related to water discharged:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
<i>(i) To Surface water</i>		
- <i>No treatment</i>		
- <i>With treatment – please specify level of treatment</i>		
<i>(ii) To Groundwater</i>		
- <i>No treatment</i>		
- <i>With treatment – please specify level of treatment</i>		
<i>(iii) To Seawater</i>		
- <i>No treatment</i>		
- <i>With treatment – please specify level of treatment</i>		
<i>(iv) Sent to third-parties</i>		
- <i>No treatment</i>		
- <i>With treatment – please specify level of treatment</i>		
<i>(v) Others</i>		
- <i>No treatment</i>		
- <i>With treatment – please specify level of treatment</i>		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.