AWS ver 2.0 Guidance for <u>Step 5: Communicate and disclose</u> Version of 11th Sept 2018

General guidance

Communication of positive and negative results is an important aspect of responsible stewardship. It provides the basis for continual improvement through learning and sharing of lessons. It helps build trust and stronger relationships and allows others to better evaluate (and therefore contribute to) an organization's water-related efforts. Communication encompasses a broad array of different means of interaction and is intended as such within the Standard.

In recent years, the concept of disclosure (beyond financial reporting) has gained increasing traction in the sustainability/corporate social responsibility sphere. Disclosure involves a formal provision of information in a format appropriate and comprehensible to the intended audience. This includes being in a local language where relevant.

Disclosure may include broad public accessibility, such as via a company website or sustainability report, but it is not required to. Examples of acceptable disclosure formats include:

- Community notice board
- Company website
- Annual sustainability report
- Responses to publicly accessible sustainability surveys (eg. CDP-Water)

Disclosure (in accordance with this step) may start at the beginning of the water stewardship journey and continue in parallel with the development of water stewardship, and need not wait until most actions are complete.

AWS Standard disclosure is conceived in the spirit of the CEO Water Mandate (<u>https://ceowatermandate.org/</u>) on corporate water disclosure, of CDP-Water corporate disclosure program (<u>www.cdp.net/en/water</u>) and the Global Reporting Initiative (GRI) Standard on sustainability reporting (<u>www.globalreporting.org</u>).

5.1 (5.1.1 and 5.1.2)

Addressing these indicators may consist of an organizational chart showing the roles and responsibilities of people in the organization relevant to water stewardship. The organization should describe internal standards, guidance documents and its internal consultation process for reviewing and advancing water stewardship. Disclosure should be in a format that is clear and comprehensible to the intended audience.

5.2.1 Provide a written overview of the organization's performance, achievements, failings and concerns since the previous reporting period. Include a summary of how any failings or concerns were, or will be, addressed.

5.2.2 The organization should report on its progress to achieving targets or other Key Performance Indicators (KPIs) in a quantifiable way. The organization need not report on all results, but may focus on those considered material to itself and stakeholder interests. Examples include:

- Target to reduce total water withdrawals
- Target to reduce net water use
- Target to improve rates of water re-use and recycling
- Target to reduce it impact on water levels (or water flows) in a WHCV featured
- Target to improve quality of wastewater discharge
- Target to reduce number of non-compliance breaches

While poor results on material issues should be included, this is also an opportunity to highlight and disclose significant achievements.

5.2.3. Self-explanatory

5.2.4 Self-explanatory

5.3 As described in the general guidance for this step, for each indicator and subject, it is for the organization to decide the appropriate format of reporting and disclosure and the intended audience.