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What Gets Measured Gets Managed

— Peter Drucker

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BRSR Disclosure Series | Part 1: Water



India's Corporate Framework for **Water** Stewardship & Accountability

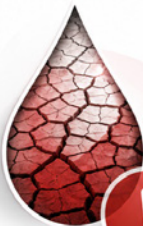
Enabling informed capital allocation, regulatory compliance, and long-term water stewardship through structured **BRSR disclosure**.



WATER CONSUMPTION



WATER
STRESS



WATER RECYCLING
INITIATIVES



Water Crisis in Numbers



6% GDP AT RISK FROM WATER STRESS

potential loss in India's GDP if water demand continues to outpace supply (NITI Aayog CWMI, 2018)



2x DEMAND TO DOUBLE AVAILABLE SUPPLY BY 2030

Total water demand projected to be twice the available supply by 2030, implying severe scarcity for hundreds of millions (NITI Aayog CWMI, 2018)



600 Mn

Indians face high to extreme water-stress across the country (NITI Aayog CWMI, 2018)



10.8% GROUNDWATER UNITS OVEREXPLOITED

of India's groundwater assessment units are over-exploited (CGWB, 2025)

Corporate Water Footprint

Corporate Water Footprint:
The Business Case for Disclosure



CONSUMPTION

Indian industry withdraws an estimated ~60–70 BCM of freshwater annually — the second-largest sectoral user after agriculture (NCIWRD projections for 2025).



OPERATIONS IN WATER-STRESSED AREAS

CGWB (2025) classifies over 700 groundwater assessment units in India as over-exploited. BRSR Principle 6 requires disclosure of water withdrawals, consumption in water stressed areas.



DISCHARGE & TREATMENT

Effluent discharge and wastewater treatment remain critical concerns, driven by increasing regulatory oversight.



RECYCLING & REUSE

Industrial water reuse remains as key focus area under India's circular water economy initiatives. AMRUT 2.0 promotes increased reuse of treated wastewater for industrial applications. BRSR now requires disclosure of total recycled/reused volumes.



National Biodiversity Strategy & Action Plan — India's Nature Commitment

India's legally mandated framework under the Biological Diversity Act, 2002 —
India's sovereign 30x30 commitment — protect 30% of land & ocean,
restore 30% of ecosystems by 2030 (MoEFCC, NBSAP 2024–2030)

6 NATIONAL BIODIVERSITY TARGETS



Target 1 → Protect 30% Land & Ocean
Expand Protected Areas to cover
30% of India's land & marine territory



Target 2 → Restore 30% Degraded Ecosystems
Forests, wetlands, mangroves,
grasslands & rivers by 2030



Target 3 → Halt Species Extinction Risk
Protect threatened species; manage invasive species;
preserve genetic diversity



Target 4 → Sustainable Use of Biodiversity
Mainstream biodiversity into agriculture,
forestry, fisheries & aquaculture



Target 5 → Reduce Pollution Impacts
Cut nutrient pollution 50%, pesticide risk 66%,
plastic to near-zero by 2030
(MoEFCC, NBSAP 2024–2030 / GBF Target 7)



Target 6 → Climate-Biodiversity Nexus
Nature-based solutions into climate action;
carbon sequestration via ecosystem services



Water-Related Targets Under NBSAP —

Corporate Responsibility

NBSAP WATER IMPERATIVES —



CORPORATE OBLIGATIONS UNDER BRSR



Target 2 →

RESTORE FRESHWATER ECOSYSTEMS

Restore 30% of degraded wetlands, rivers & lakes by 2030. Companies operating near sensitive freshwater ecosystems should assess and disclose environmental impacts under BRSR Principle 6.



Target 5 →

REDUCE WATER POLLUTION

Cut nutrient & chemical pollution entering water bodies. BRSR Principle 6 requires disclosure of wastewater discharge, treatment practices and water-related environmental impacts.



Target 4 →

SUSTAINABLE WATER USE IN INDUSTRY

Mainstream sustainable water use in manufacturing & processing. BRSR requires disclosure of total water withdrawal, source-wise consumption & water intensity metrics.



Target 6 →

CLIMATE-WATER NEXUS

Protect glaciers, aquifers & river systems as natural climate buffers. Groundwater depletion & water scarcity are increasingly material sustainability risks requiring proactive management and disclosure.



India's Water Regulatory Landscape

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Statutes, policies & frameworks that directly govern corporate water use, discharge and disclosure in India



Water (Prevention & Control of Pollution) Act, 1974 | PRIMARY STATUTE • CPCB / STATE PCBs

Mandates Consent to Establish & Operate (CTE/CTO) for regulated industrial activities. Under Section 33A, State Boards can independently order closure or stoppage of water/power supply to a non-compliant unit, without prior court intervention.



Environment Protection Act & EIA, 1986 | STATUTORY • MoEFCC

Environment Clearance may require assessment of water-related impacts depending on the project category. Schedule VI prescribes effluent standards for regulated entities. EIA covers all expansions near water bodies.



CGWA Groundwater Regulation Guidelines, 2023 | REGULATORY • JalShakti MINISTRY

NOC is mandatory for groundwater extraction above prescribed thresholds. Over-exploited blocks are subject to stricter extraction conditions, metered withdrawal and reporting requirements.



SEBI BRSR Core | MANDATORY DISCLOSURE • PHASED ROLLOUT TO TOP 1000

Water KPIs include total withdrawal, water intensity, discharge quality & recycled volumes. Third party reasonable assurance applicable for top 1000 listed entities.



NGT Orders & CPCB ZLD Mandate | ENFORCEMENT • SECTOR-SPECIFIC

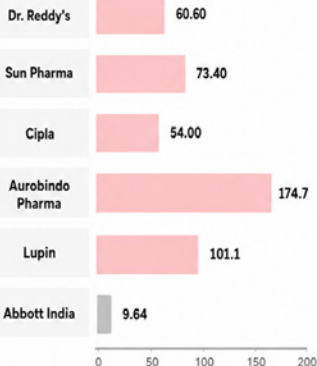
ZLD requirements apply to specified high-polluting sectors and industrial clusters through CPCB/SPCB directions and judicial orders.



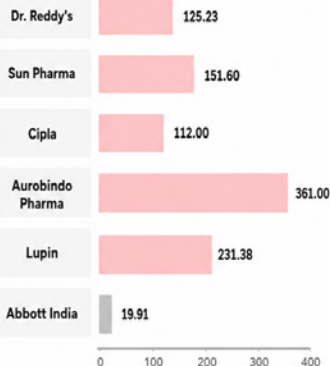
Water Benchmarking — Indian Pharma Sector | BRSR FY 2024-25



Water Intensity
(KL / ₹ Crore Revenue)



Water Intensity — PPP Adjusted
(KL / ₹ Million Revenue)



Left: KL / ₹ Crore revenue | Right: PPP-adjusted, KL / ₹ Million revenue

Source: Company BRSR Annual Reports, FY 2024-25 | Data as disclosed

From Disclosure to Action

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*BRSR is not a reporting exercise — it is a governance commitment.
What organisations disclose, they are expected to manage.*



01

Report actual consumption and waste — not estimates. Baseline data drives real targets.

Measure Honestly



02

Align water reduction targets with CGWA-notified basin limits, NAPCC water mission goals, and BEE water intensity benchmarks for your sector.

Set Science-Based Targets



03

Zero Liquid Discharge and renewable energy are strategic investments that reduce long-term operational and regulatory risk.

Invest in Zero Liquid Discharge & Renewable Energy



04

Implement rainwater harvesting, wastewater recycling, and closed-loop systems to cut freshwater withdrawal.

Reduce & Recycle Water



05

Monitor water intensity per unit output, map watershed risk, and disclose withdrawal vs. discharge data in BRSR.

Track Water Intensity & Risk

