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cutting through complexity

Sustainable Insight

Water Scarcity: A dive into global reporting trends

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Contents

In brief

In this edition of KPMG's *Sustainable Insight* we explore how the world's major businesses are setting out their approaches to water scarcity via their key communication vehicles on corporate responsibility (CR) and sustainability.[1]

We investigate what they are reporting on and – sometimes more importantly – what they are not reporting on, and we draw out significant variances between sectors and geographic regions.

The enlightening results suggest that while most companies are at least paying lip service to the issue in their reports, far fewer are presenting a convincing picture of a thorough and robust response to the challenge.

Reading this paper will help executives understand what best practice looks like; how – and why – they should improve their company's response to water scarcity; and how they can communicate that response more effectively to their stakeholders.

We conclude with ten key questions designed to help executives develop and communicate strategic responses to the water scarcity challenge.

Introduction

Water scarcity has risen to the top of the corporate agenda over the past few years. In the face of dire predictions about dwindling supplies, a growing number of businesses are taking measures to become better stewards of this vital resource.

The momentum has been catalyzed, in part, by the immediate and tangible threat that water scarcity poses. Global demand for freshwater will exceed supply by 40 percent by 2030, according to the Water Resources Group, with potentially calamitous implications for business, society and the environment. When compared with the more gradual and indirect implications of climate change, water scarcity seems not only a more immediate issue, but also a more manageable one.

Like other sustainability megaforces, water scarcity brings both risks and opportunities for businesses. Diminishing water supplies can disrupt – or even curtail – business operations, power generation capacity and the supply of key business inputs. Simply put: no water, no products, no business.

Water scarcity also brings about a number of indirect impacts. Governments are already introducing regulations to manage supplies more effectively which, in turn, are creating new compliance requirements and/or cost increases for businesses.

For example, in 2008, the Portugese government introduced a tax on major water users in agriculture and industry. More recently, in June 2012, China announced that it will adopt high water rates for water-intensive industries and will encourage the reuse of recycled water.[2] And Singapore's regulators have priced water to reflect its scarcity value.

[1] Sources for this paper were CR and sustainability reports, annual financial reports and corporate websites.

[2] http://news.xinhuanet.com/english/china/2012-06/22/c_131669919.htm.

More dramatically, water scarcity has sparked conflicts between local communities and businesses; corporate reputations have been threatened and licenses to operate questioned. We have seen mining companies in Peru, Argentina and Chile impacted by community protests over water; in one case, the mining company concerned relinquished access to 3.9 million ounces of gold reserves as a result.[3] Beverage companies operating in India have experienced similar protests which in one case led to the closure of a bottling plant.[4]

Some businesses recognize that they need to change their operating models. Many are reducing the potential for business disruption, cutting costs, preparing for future policy developments and – in a growing number of cases – building value through innovation. We have seen more companies bringing products and services to market using more water-efficient processes or providing water management solutions to other businesses.

Business leaders are also collaborating on new ideas and solutions. At the Rio+20 Conference on Sustainable Development in June 2012, water was one of the priority themes put to delegates. In attendance were more than 45 CEOs of world-leading companies such as Coca-Cola, Dow Chemical, Levi Strauss, Nestlé, Royal Dutch Shell and Tata Steel. They not only reinforced the importance of achieving water sustainability, but also shared examples of corporate commitments, actions and public policy recommendations. Most notable was a call for water pricing to reflect a 'fair and appropriate' resource value: effectively a call for water prices to be raised.

Investors are also becoming more aware of the risks and opportunities that water scarcity represents within their portfolios and are increasingly looking for companies to build responses into their longer-term strategies. For example, more than 350 institutional investors (who, together, manage more than USD43 trillion in assets) supported the Carbon Disclosure Project's 2011 water survey.[5]

At KPMG, our member firms believe that companies need to demonstrate a robust response to water scarcity through their corporate reporting in order to convince investors of future growth and profitability.

As the publishers of the most comprehensive global survey on corporate responsibility (CR) reporting trends – the KPMG Survey of Corporate Responsibility Reporting – we are also in a unique position to help companies respond to the challenge of water scarcity and report effectively on their strategies and actions.

In this edition of *Sustainable Insight*, we have analyzed data gathered from the CR reports of the largest companies across 34 countries, including the world's top 250 companies (based on the Fortune Global 500 ranking) to provide a definitive snapshot of the evolving state of water reporting. We have also tapped into our network of sustainability professionals to deliver advice for companies seeking to improve their approach.

I hope that this paper catalyzes further action within the business community and I encourage you to contact your local KPMG member firm to discuss the implications of our findings.

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KPMG Climate Change &
Sustainability Services

[3] *Murky Waters? Corporate Reporting on Water Risk*. Ceres. 2010.

[4] http://www.reuters.com/article/2009/06/16/us-water-beverages-idUSTRE55F05420090616

[5] *CDP Water Disclosure Global Report 2011*. Carbon Disclosure Project. 2011.

Key findings

- Most (76 percent) of the world's 250 largest companies now address water issues in their CR reporting in some way.
- In general, water use is addressed more commonly in CR reports in countries where water scarcity is a significant problem and less commonly in countries where water is comparatively abundant.
- One third of the global 250 disclose water footprint data for their whole company and one in five does so for part of the company.
- Just three of the world's largest 250 companies report on the water footprint of any part of their supply chain, and none has reported on the water footprint of its entire supply chain.
- Less than half (44 percent) of the global 250 mention specific plans to reduce their water use in their CR reports. Around one quarter (27 percent) report that they are treating waste or contaminated water.
- A majority of the world's largest companies (60 percent) do not yet demonstrate a long-term strategy to deal with water scarcity in their CR reporting. Companies in the mining, automotive, and pharmaceuticals sectors are the most likely to report such a strategy.
- Only around one in ten of the world's biggest companies report that they are adapting their business to changes in water availability or that they are mitigating the impacts of water scarcity on their company or stakeholders.

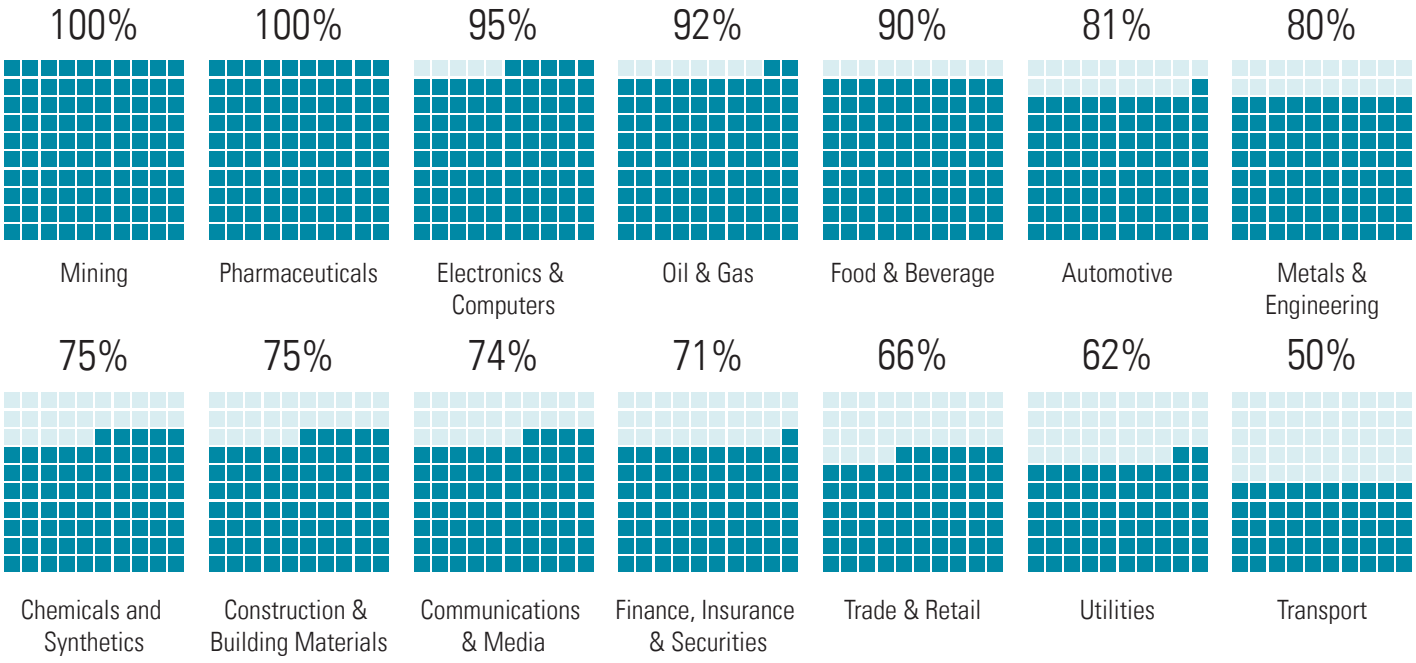
Water reporting: behind the leaders, a gap remains

Today, just over three quarters (76 percent) of the world's 250 largest companies address water issues in CR reports in some way. This suggests that companies around the world have largely recognized the need for placing greater attention on water management to respond to the threat of water scarcity.

All the mining and pharmaceutical companies among the G250 address water in their CR reports as do almost all the electronics (95 percent) and oil and gas companies (92 percent).

Lagging in the list, however, is the transportation sector where only half of the largest companies address water issues in their CR reports. The utilities sector also demonstrates comparatively low rates of reporting (the second lowest at 62 percent), which is somewhat surprising given the water intensity of power generation.

Number of G250 companies that address water issues in their CR reports



Source: KPMG International Survey of Corporate Responsibility Reporting 2011

Shortage focuses the mind

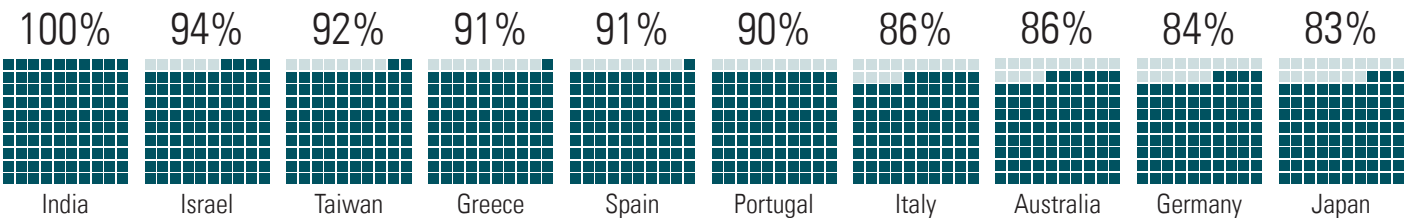
Corporate reporting rates on water are at their highest in countries where water scarcity is most pressing. In June 2012, *The Times of India* reported that the Indian capital New Delhi was reeling under water shortages,[6] in 2008 Israel announced its worst water crisis since records began and in 2011 the EU's Joint Research Centre reported that in large parts of Spain demand for water is three to ten times higher than available supply.[7]

Correspondingly, in India every company among the top 100 (that produces a CR report) addresses water issues, while nine in ten do so in Israel, Spain, Taiwan, Greece and Portugal.

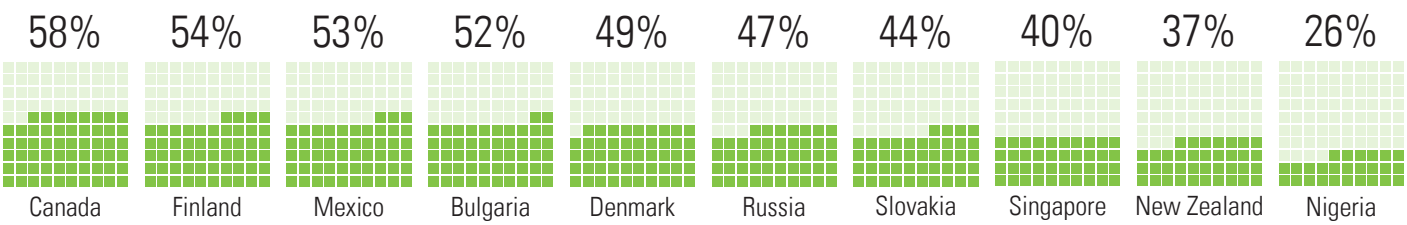
By the same token, our analysis also shows that corporate reporting rates on water tend to be lower in countries where water scarcity is not perceived as an immediate challenge such as Canada, Denmark and Finland.

Corporate reporting rates on water

10 countries with the highest rates:



10 countries with the lowest rates:



Source: KPMG International Survey of Corporate Responsibility Reporting 2011

[6] http://articles.timesofindia.indiatimes.com/2012-06-14/delhi/32234195_1_munak-haiderpur-supply Accessed 14 August 2012

[7] http://www.bloomberg.com/news/2012-03-14/spain-eastern-europe-lack-water-availability-eu-research-shows.html Accessed 14 August 2012

The missing footprint

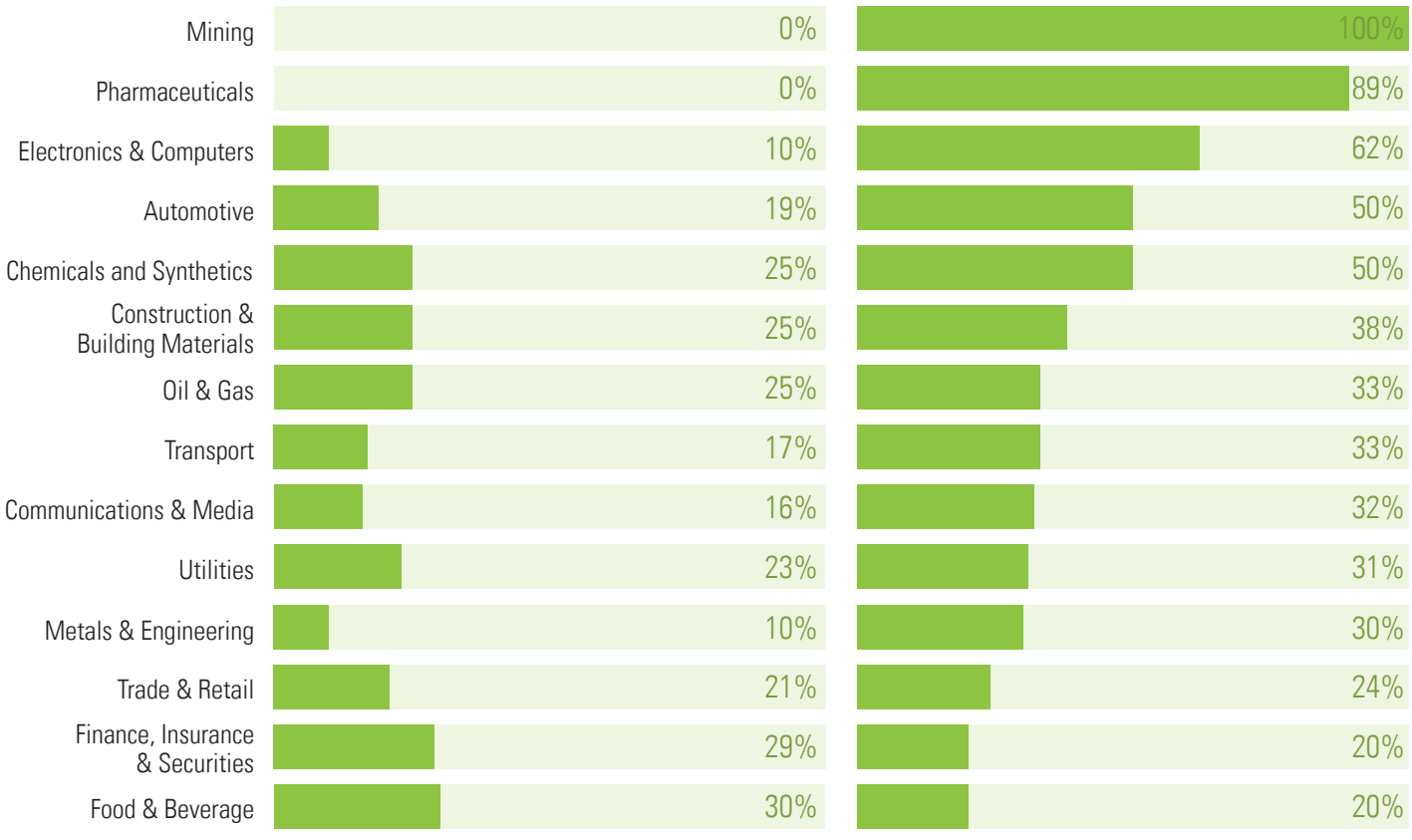
Our research shows that whereas three quarters of the world's top 250 companies address water in their CR reports, far fewer are stating their water footprint. One third of the global top 250 report the water footprint of their full company; one in five reports the water footprint of part of the company only.

However, when one examines the results by industry, it becomes clear that reporting on the full water footprint of the company is more common in some sectors than others.

Mining (100 percent) and pharmaceuticals (89 percent) companies are the most likely to report the water footprint of their whole company whereas only 20 percent of food and beverage companies do so and only one third of oil and gas, and utilities companies.

Given that the food and beverage industry faces some of the greatest challenges around water scarcity, it seems inevitable that pressure will increase for companies in this sector to improve the level of their water footprint reporting. Companies in the oil and gas sector are also likely to experience such pressure given the water intensive nature of modern extraction methods such as fracking.

Reported water footprinting by G250 companies



Source: KPMG International Survey of Corporate Responsibility Reporting 2011

Reduction and treatment strategies need work

We analyzed the number of companies that report specific plans to reduce the amount of water their business uses, and those that report on treating waste or contaminated water.

Reduction

Less than half the G250 (44 percent) report on plans to reduce the amount of water they use.

Once again, companies in the mining and pharmaceuticals sectors demonstrate strong commitment to water reporting, with 100 percent detailing plans to reduce their water usage in their CR reports. Water reduction plans are also reported by a high proportion of large global electronics and computer firms (71 percent) and automotive companies (69 percent).

However, some industries that rely heavily on water have relatively low rates of reporting on water reduction plans. For example, less than half (46 percent) of oil and gas companies in the G250 articulate plans to reduce their water consumption.

The financial services sector (29 percent) and the communications and media sector (32 percent) have the lowest rates of reporting on water reduction plans but – it could be argued – they have a low reliance on water, and therefore may not see water reduction as a high priority.

So while the issue of water scarcity is rising in the public consciousness, many leading companies are not yet taking steps to reduce their water consumption. As a result, they will likely experience increasing public or investor pressure to do so.

Results also vary by country. Of those that produce a CR report, 95 percent of Indian companies, 69 percent of Spanish companies and 66 percent of UK companies include specific plans to reduce water usage. This contrasts with just 24 percent of Chinese companies and 27 percent of Japan-based companies.

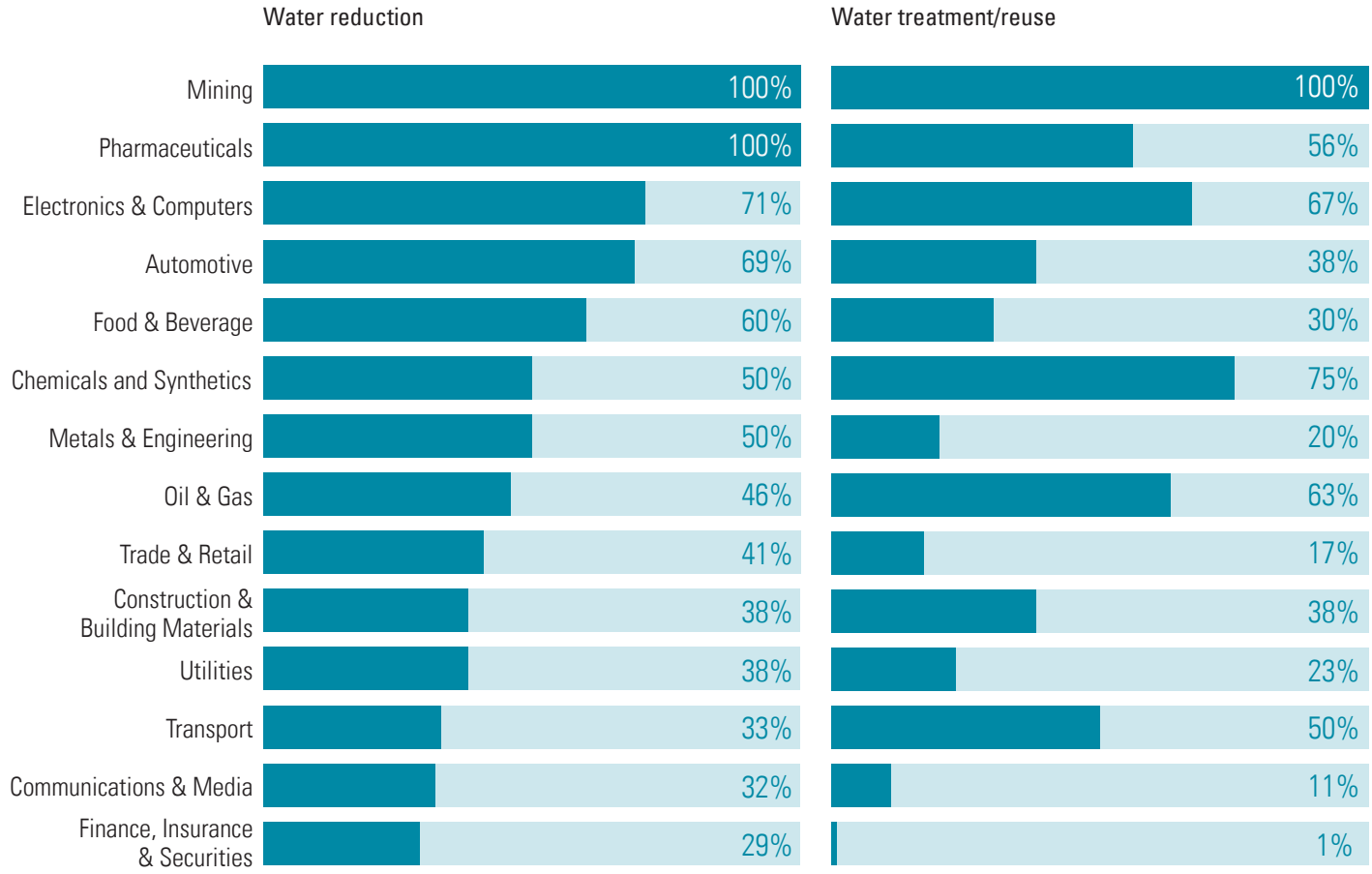
Treatment and reuse

Just over one quarter (27 percent) of the world's top 250 companies report on water treatment.

Sectors with high water usage have the highest rates of reporting on water treatment: mining (100 percent), chemicals (75 percent), electronics and computers (67 percent) and oil and gas (63 percent). Only 11 percent of communications and media companies and just one percent of financial services companies do the same.

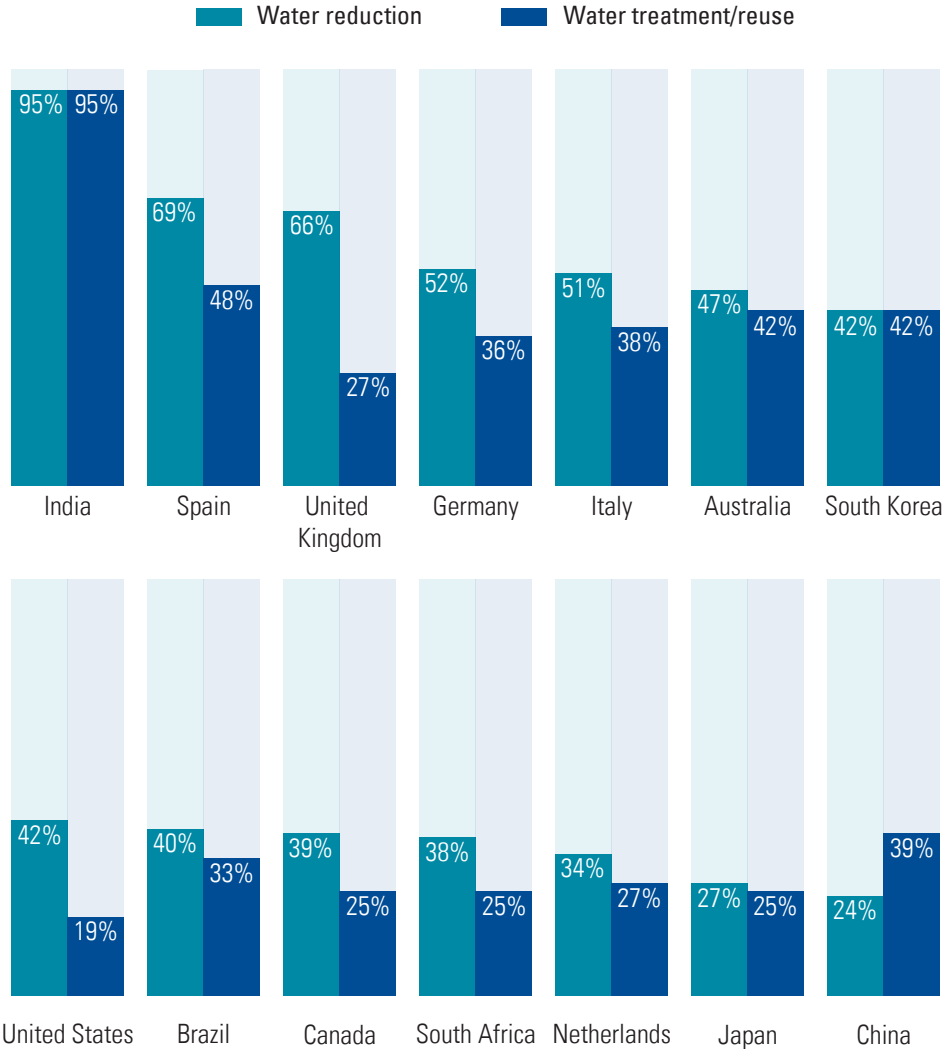
Once again, we find that Indian companies record some of the highest levels of reporting. Some 95 percent report on water treatment, with companies based in Spain (48 percent), South Korea and Australia (both 42 percent) exhibiting the next highest rates. When it comes to water treatment reporting, the UK – unusually – falls to near the bottom of the list (27 percent) while only 19 percent of US companies provide similar data.

Reported water reduction and treatment by G250 companies



Source: KPMG International Survey of Corporate Responsibility Reporting 2011

Reported water reduction and treatment by country (N100 companies)



Source: KPMG International Survey of Corporate Responsibility Reporting 2011

The 60 percent gap: more than half lack long term strategies

Businesses in most sectors will almost certainly face growing risks as climate change, population growth, urbanization and other megaforces place increasing strain on the world's water supplies.

KPMG members firms believe it is vital for companies to take a long-term view of water scarcity and develop far-reaching strategies to ensure continued growth and profitability, particularly within water-constrained environments. Such strategies should include measures to adapt the business to changes in water availability, for example by changing industrial processes or developing new products and service lines that require less water.

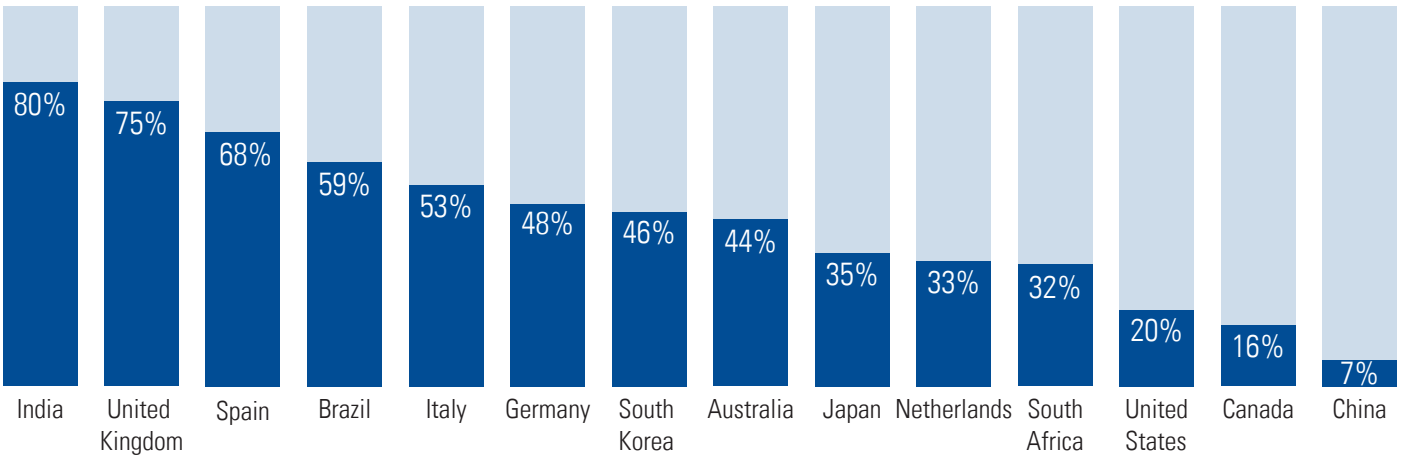
Many of the most effective water strategies also include measures to mitigate the impact of water scarcity, not only on the business itself but also on key stakeholders such as local communities. In many sectors, a company's license to operate increasingly depends on demonstrating not only that the company does not adversely impact community water supplies, but also that it makes a positive contribution to local water management systems.

Despite this, our data suggests that less than half the world's top 250 companies (40 percent) currently have long-term water strategies in place.

Only around one in ten of the world's top 250 companies reports that they are adapting to changes in water availability, and a similarly small number say they are mitigating the impacts of water scarcity on their company or stakeholders.

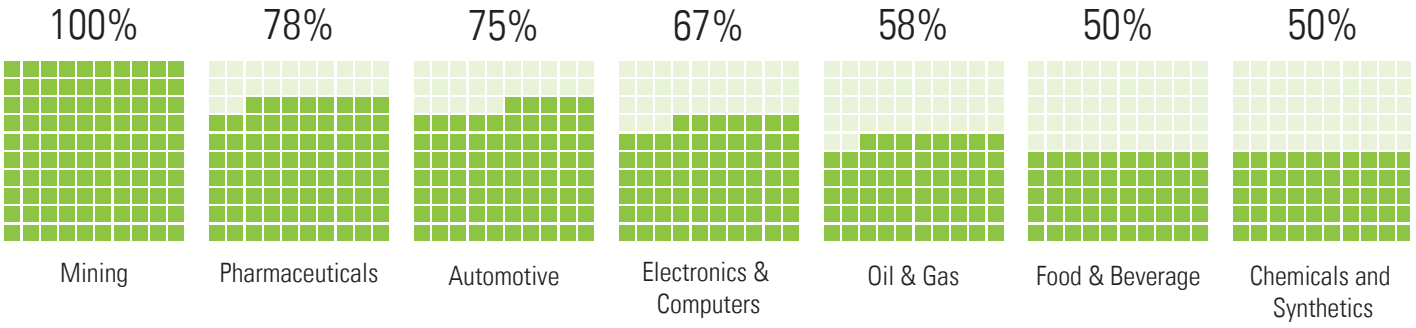
When looking at national trends, companies in the UK (75 percent), India (80 percent), Spain (68 percent) and Brazil (59 percent) are much more likely to have a water strategy in place than companies in Canada (16 percent), the USA (20 percent) or China (7 percent).

Reported long term water strategy by country (N100 companies)



Source: KPMG International Survey of Corporate Responsibility Reporting 2011

Reported long-term water strategy among G250 companies



Source: KPMG International Survey of Corporate Responsibility Reporting 2011

Suppliers: the hidden water users

The business risks of water scarcity extend well beyond companies' own operations and deep into their supply chains. For most companies, far more water is used in the supply chain than in direct operations. Indeed, according to a recent KPMG study, three quarters of water consumption by companies listed on Japan's Nikkei 225 Index occurs in the supply chain.[8]

It is clear, therefore, that changes in the availability of water could pose a significant threat to business operations by disrupting the supply of key inputs as well as increasing manufacturing costs and commodity prices. The impact of the recent drought in the US provides evidence of this; as the drought started to take its toll, the price of corn and wheat rocketed by 25 percent in one month alone.[9]

It is not surprising then, that investors are increasingly looking to understand the financial risks posed by water-related challenges in the supply chain. Moreover, companies can increasingly expect to be held accountable by stakeholders (such as customers, NGOs and pressure groups) for the amount of water used in their production processes and embedded in end products and services.

Reporting on the water footprint of supply chains is an essential first step to demonstrating improvement over time. This will be particularly important for water intensive industries such as the food and beverage sector where agricultural water inputs account for a significant proportion of the final product's water footprint. For example, almost the entire water footprint for beef (99 percent) comes from the production of animal feed.[10]

However, our data shows that very few companies have yet come to grips with the challenge of measuring and reporting on water use in the supply chain. In fact, in our survey only three of the world's largest 250 companies reported on the water footprint of any part of their supply chain, and none has reported on the water footprint of its entire supply chain.

This challenge is further compounded by the shifting of production to countries that are particularly vulnerable to the risks posed by water scarcity and floods, Asian countries in particular. The flood in Thailand in 2011, for example, crippled the manufacturing capabilities of more than 400 suppliers of computer components and automotive parts, sending ripples down the supply chain.[11]

The complexity of multi-country and multi-continent supply chains serves to increase exposure to water-related risks. So while companies headquartered in water-rich jurisdictions may be less inclined to report on their water usage, those with international operations should be acutely aware of the potential risks that water scarcity poses to their supply chain and global operations.

Ultimately, effective management of water risks requires companies to gain a clear understanding of the impact of their water footprint and risk exposure both up and down the value chain.

[8] *Peak water: Risks embedded in Japanese supply chains* © 2012 KPMG AZSA Sustainability Co., Ltd.

[9] http://www.bbc.co.uk/news/world-19431890

[10] Water Footprint Network www.waterfootprint.org Accessed 30 July 2012

[11] *Peak water: Risks embedded in Japanese supply chains* © 2012 KPMG AZSA Sustainability Co., Ltd.

Conclusion

10 Key Questions

- **How fully does your organization understand its exposure to the risks of water scarcity?**
- **Where do your biggest water risks lie?**
- **To what extent are your investors looking at your response to water challenges?**
- **Does your organization have a long-term strategy to deal with or eliminate risks associated with water scarcity?**
- **What resources have been allocated to lead and maintain water strategies?**
- **How much water is used within your extended supply chain?**
- **Which water-related metrics are most important to your business?**
- **What processes are in place to verify both internal and external water usage data?**
- **What plans are in place for integrating CR or sustainability data into your organization's overall reporting framework?**
- **How is your organization communicating its water strategy to key stakeholders?**

Less than half the world's top 250 companies indicate through their CR reports that they have a long-term water strategy in place, despite growing acknowledgement of water scarcity as a significant risk for many industry sectors and regions.

At best, this suggests that many companies do not yet see the need to set out their water strategies in their CR reports. At worst, it indicates that executives in many businesses have yet to appreciate the potential impact of water scarcity on their business.

Those that do have long-term water strategies but fail to report them should note that the issue is a key and growing concern for their stakeholders, including shareholders. Institutional investors are increasingly interested in how companies are mitigating their exposure to water risk and are looking for well-articulated response strategies. In other words, telling the markets that you understand the implications and risks and that you have developed a robust response is simply good investor relations.

Companies that have yet to develop a long-term strategy, however, are almost certainly increasing their organization's overall risk profile and exposing their businesses to potential disruption. The first and most immediate step must be to develop a clear understanding of the organization's water footprint and identify which areas of the business are at risk.

It is not enough to measure water use only within the organization's own fenceline; risks along the supply chain must be assessed as well. A recent study by KPMG in Japan, for example, showed that audio and video manufacturers listed among the Nikkei 225 are particularly exposed to water scarcity via their suppliers of glass and paperboard packaging.[12]

With a firm understanding of the risks and pain-points, executives can start to develop a robust and realistic response plan that not only sets targets for water reduction and reuse, but also articulates how risks in the supply chain will be managed and mitigated. Identifying resources and attributing sufficient investment will be central requirements, as will processes and procedures to verify the data coming from suppliers.

Best practice CR reporting around water scarcity should clearly demonstrate that a company has:

1. Thoroughly assessed its own operations and its supply chain to identify where the business is most exposed to water scarcity risks. This includes identifying water hot spots along the value chain and benchmarking suppliers on water risk.
2. Quantified the potential impacts of these risks.
3. Implemented an effective water management plan across the organization to reduce or, where possible, eliminate risks.
4. Developed a longer term strategy to prepare the company to operate profitably in an increasingly water-constrained world. This includes demonstrating that the company is capitalizing on opportunities such as the development of less water-intensive processes, products and services.

[12] *Peak water: Risks embedded in Japanese supply chains* © 2012 KPMG AZSA Sustainability Co., Ltd.,

How KPMG can help

Climate change, urbanization, population growth and other sustainability megaforces will bring greater levels of uncertainty and risk to global water supplies. Businesses that respond strategically and collaboratively now can reduce future costs of mitigation and adaption.

At KPMG member firms, we understand that different businesses face different types of water challenges and opportunities. These must be addressed locally and regionally. Our services take a long term approach to water resource management that is linked to value creation and sustainable growth.

1

Assess

- Assessing the materiality of water use to the business
- Quantifying water inputs and outputs (operations and supply chain) and identifying data gaps
- Mapping water risk hot spots
- Competitor and supplier benchmarking

2

Account

- Preparing water accounts
- Quantifying embedded water in products and services (LCA)

3

Plan

- Preparing water resource management plans
- Developing targets and KPIs linked to business value drivers
- Preparing roadmap and implementation support

4

Act

- Support for reporting and disclosure
- Developing the business case water or initiatives/projects
- Mapping and engaging stakeholders
- Project management
- Transaction services in relation to water impacts in acquisitions and mergers

5

Monitor

- Conducting compliance audits
- Providing independent assurance on reporting
- Evaluating project and initiatives
- Assessing the maturity of water programs

Methodology

Data for this report was sourced from the results of *KPMG International Survey of Corporate Responsibility Reporting 2011* which captured 34 data points about corporate responsibility information disclosed (or not) by each company in the sample.

The research sample included the top 250 companies listed on the *Fortune Global 500* (G250) for the year 2010. In addition, the survey included the 100 largest companies by revenue (N100) from 34 countries, listed below:

Participating Countries 2011

Australia	Netherlands
Bulgaria	New Zealand
Brazil	Nigeria
Canada	Portugal
Chile	Romania
China	Russia
Denmark	Singapore
Finland	Slovakia
France	South Africa
Germany	South Korea
Greece	Spain
Hungary	Sweden
India	Switzerland
Israel	Taiwan
Italy	Ukraine
Japan	United Kingdom
Mexico	United States

The 100 largest companies in each of the 34 countries were identified using revenue rankings from a recognized national source. In some instances where a ranking was not available or was incomplete, substitutes such as market capitalization or other sector-appropriate measures were used to compile or complete the revenue ranking list. All corporations were eligible to be included regardless of ownership structure or operational structure.

Sector comparisons are based on the total number of companies listed within the G250 and – as a result – data should be considered indicative because a number of sector groups represented small sample sizes. Country comparisons are based only on those companies within the N100 that issued a CR report and therefore sample sizes may be unequal (for example, with only 20 of the top 100 companies in India issuing a CR report, the sample size for India is limited to 20).

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