



EARTH5R

FREE GUIDE

EARTH5R GUIDES · NO. 10

Water Stewardship Guide

How Indian companies can manage water risk at their sites and in the catchments they share: measure, cut, reuse, replenish, and make water claims that hold up. For sustainability, EHS and CSR heads.

A litre saved in a flooded district and a litre saved in an over-exploited block are not the same litre.

India has 18% of the world’s people and 4% of its water resources. For a company, water risk is local: it depends on the block, the basin and the neighbours who share it.

This guide shows how to measure water at the site, find the sites where water matters most, cut and reuse, work in the catchment with communities, and make claims such as "zero liquid discharge" and "water positive" that stand up to scrutiny.

It draws on Ministry of Jal Shakti and CGWB data, SEBI’s BRSR and BRSR Core, CGWA rules, the AWS Standard V3.0, WRI’s VWBA 2.0, the reports of eight companies in the Above Average band of TERRA, Earth5R’s ESG intelligence platform, and Earth5R’s river, lake and water conservation work.

How to use it

Chapters 1 to 3 explain the risk and the rules. Chapters 4 to 9 are the method, from the meter to the catchment. Chapters 10 to 14 show what leaders do, where claims go wrong, a 12-step plan and a checklist. Three free templates come with it.

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Not legal advice. Groundwater rules vary by state and change. Check current CGWA and state rules and your permits.

Water is a local risk

Why water is different from carbon.

- **Local, not global.** A tonne of CO₂ has the same effect anywhere. A kilolitre of groundwater matters most where the aquifer is failing.
- **Shared.** Factories draw from the same aquifers and rivers as farms and towns. When water runs short, the licence to operate is at stake.
- **Stressed.** India's water per person was 1,486 m³ in 2021, below the 1,700 m³ stress line, and is expected to fall to 1,367 m³ by 2031.
- **Visible.** Pollution, dry wells and tanker queues are seen by neighbours, regulators and media long before they show up in a report.



A polluted urban channel in Mumbai.

The core idea of stewardship. Manage water at your site, and act with others on the shared challenges of the catchment. The AWS Standard calls these outcomes good governance, sustainable water balance, good water quality, healthy freshwater ecosystems, and safe water, sanitation and hygiene for all.

Sources: PIB, Ministry of Jal Shakti (5 November 2019; 12 December 2022); Alliance for Water Stewardship Standard V3.0 (March 2026).

India's water by numbers

Why water risk is a business risk in India, and what companies claim.

EARTH5R · WATER

India's water by numbers

Why water risk is a business risk in India, and what companies claim.

18% / 4%

India's share of world population vs world water resources

1,486 m³

water per person a year in 2021, falling to 1,367 m³ by 2031 (stress below 1,700)

60.63%

of extractable groundwater is being extracted (CGWB 2025)

730

of 6,762 groundwater assessment units are over-exploited

Public action on water

1.58 crore

groundwater recharge structures under Jal Sanchay Jan Bhagidari and Catch the Rain

68,000+

Amrit Sarovar ponds completed

311

polluted river stretches on 279 rivers (CPCB, 2022)

"Water positive", as three companies report it

HCLTech: water replenished vs consumed

51×

Dalmia Bharat: water positive

20.5×

ABB India Faridabad: Water Positivity Index

1.29

PIB, Ministry of Jal Shakti (5 Nov 2019; 12 Dec 2022; 29 Jan 2026; 17 Apr 2025; 11 Aug 2025; 3 Sep 2026); company reports FY2025-26 (ABB India 2025). Each company uses a different definition and method, so the figures are not comparable.

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earth5r.org/guides/water-stewardship-guide

Groundwater is the swing

factor. India extracts 247.22 BCM of groundwater a year against 407.75 BCM extractable. In one assessment unit in nine, extraction exceeds recharge.

Government is investing. Jal

Sanchay Jan Bhagidari, now merged with Catch the Rain, names Community, CSR and Cost as its guiding principles.

Claims differ. "Water positive"

means 51× at HCLTech, 20.5× at Dalmia Bharat and an index of 1.29 at ABB India's Faridabad site.

Sources: PIB (29 January 2026; 3 September 2026); company reports 2025-26.

The rules and standards

What Indian rules require and what voluntary standards expect, as of September 2026.

Rule or standard	What it covers
SEBI BRSR, Principle 6	Water withdrawal by source, consumption, intensity, discharge by destination and treatment, and ZLD. Leadership indicator: withdrawal, consumption and discharge in areas of water stress.
SEBI BRSR Core	"Water footprint": total consumption, consumption intensity, and discharge by destination and treatment, with assessment or assurance for the largest listed companies.
CGWA guidelines (24 September 2020)	No groundwater NOC for new industry in over-exploited areas; abstraction charges; digital flow meters with telemetry; piezometers; environmental compensation for extraction without NOC. Check current and state rules.
Pollution control	Consents to establish and operate under the Water Act, with discharge standards set by state pollution control boards and CPCB.
AWS Standard V3.0 (18 March 2026)	Site certification in five steps: gather and understand, commit and plan, implement, evaluate, communicate and disclose. One-year transition from V2.0.
VWBA 2.0 (WRI and partners, 2025)	A six-step method to measure and claim the volumetric benefits of water projects.
SBTN freshwater targets	Basin-specific targets on water withdrawals and nitrogen and phosphorus pollution; V2 expected later in 2026.
CEO Water Mandate	UN Global Compact initiative, over 600 endorsing companies, six areas from direct operations to transparency.

Sources: SEBI BRSR format and BRSR Core (July 2023); MoJS notification S.O. 3289(E) of 24 September 2020 (via CGWA guidelines); a4ws.org; WRI (17 September 2025); SBTN; CEO Water Mandate.

Measure: the site water balance

You cannot manage what you do not meter.

01 Meter every source

Borewells, surface intake, municipal supply, tankers and harvested rainwater, each with a calibrated flow meter.

02 Meter the big uses

Process, cooling, boilers, domestic and gardening. Sub-meters find leaks and waste.

03 Meter what leaves

Treated effluent, sewage, and anything sent to a CETP or municipal plant.

04 Close the balance

Withdrawal minus discharge equals consumption. If the numbers do not reconcile, find out why.

BRSR Core definition. Water consumed is water no longer available for use by the ecosystem or local community. SEBI suggests calculating it from calibrated inflow and outflow meter logs.

Watch the arithmetic. Ashok Leyland reports consumption above withdrawal because it adds rainwater used to consumption but not to withdrawal. Show rainwater as a source so the balance closes.

Free tool. Sheet 1 of Earth5R's Water Stewardship Workbook builds the balance in BRSR format, with intensity per crore and per tonne.



Monitoring on the Mithi River, Mumbai.

Sources: SEBI BRSR Core (July 2023); Ashok Leyland Annual Report 2025-26.

Find the sites that matter

Rank sites by local water risk, not by volume alone.

Signal	Where to find it	Why it matters
CGWB block category	Dynamic Ground Water Resources Assessment 2025: safe, semi-critical, critical, over-exploited	New industrial groundwater use is restricted in over-exploited areas
Basin water stress	WRI Aqueduct baseline water stress	Shows competition for water across the basin
Share of groundwater	Your own water balance	High dependence on a falling aquifer is the biggest single risk
Water quality	Intake tests, discharge tests, CPCB polluted stretches	Treatment cost and compliance risk
Community signals	Complaints, panchayat meetings, media	Early warning of conflict

Where leaders look. Tata Steel categorises its sites using WRI's Aqueduct Water Risk Atlas and reports separately on sites in water-stressed areas, as BRSR's leadership indicator asks.

Free tool. Sheet 2 of the workbook scores each site on groundwater category, basin stress, groundwater share, ZLD and complaints, and gives a priority.



Household surveys beside a stored-water drum: in many neighbourhoods, water arrives by the drum.

Sources: PIB (29 January 2026); WRI Aqueduct; Tata Steel BRSR 2025-26.

Cut, reuse and recycle

The cheapest water is the water you do not draw.

1**Fix leaks and losses first.**

Sub-metering usually finds losses in cooling towers, boilers, pipes and domestic use within weeks.

2**Reuse treated wastewater.**

HUL reports 23 of 25 factories at zero liquid discharge; Infosys says 100% of wastewater on its campuses is recycled.

3**Harvest rainwater.**

Ashok Leyland reports rainwater at 19.5% of use and a goal of 80% water self-reliance by 2030. Sheet 4 of the workbook estimates your site's potential.

4**Change the process.**

Tata Steel targets freshwater use below 1.1 m³ per tonne of crude steel by FY2030-31, from 4.41 kL per tonne at its standalone operations in FY2025-26, with zero effluent discharge at all Indian steelmaking sites by FY2028-29.

5**Be precise about ZLD.**

Dalmia Bharat reports ZLD at 100% of cement units. Sending wastewater to a municipal plant or CETP, as Persistent and Ashok Leyland's Pantnagar unit report, is treated discharge, not ZLD.

Sources: company annual reports and BRSRs 2025-26; Infosys ESG Report 2025-26.

Beyond the fence: the catchment

Site efficiency is not enough if the aquifer keeps falling.

- **Understand the shared challenge.** Who else draws water, what is happening to groundwater levels, where the pollution comes from.
- **Work with public programmes.** Jal Sanchay Jan Bhagidari and Catch the Rain report over 1.58 crore recharge structures; Atal Bhujal Yojana covers 8,203 water-stressed gram panchayats in seven states; Mission Amrit Sarovar has completed over 68,000 ponds.
- **Invest in the same basin.** Projects near your stressed sites address your own risk and your neighbours'.
- **Hand over well.** Assets need owners: panchayats, user groups, maintenance funds.



Meeting residents in a Mumbai neighbourhood near the Mithi River.



Powai Lake, Mumbai, 2018: lakes are shared assets.

Sources: PIB (3 September 2026; 11 December 2025; 17 April 2025).

Water claims that hold up

"Water positive" is the most common and least consistent water claim.

EARTH5R · WATER CLAIMS

Water claims, decoded

What common water terms mean, and when a claim holds up.

Water efficiency

Less water per tonne, unit or employee. Measured at the meter.

Zero liquid discharge (ZLD)

No wastewater leaves the site; all of it is treated and reused. Sending it to a municipal plant or CETP is discharge, not ZLD.

Water neutral

Volumetric benefits in the catchment equal the water the site consumes.

Water positive

Benefits exceed consumption. Credible only with a stated method (such as VWBA 2.0), in the same basin, and verified.

Water potential or capacity

Storage or recharge capacity created. Useful, but it is not water actually saved or replenished.

Water stewardship

Using water in a way that is fair, sustainable and good for the catchment, with others who share it (AWS Standard).

Alliance for Water Stewardship Standard V3.0 (2026); WRI and partners, Volumetric Water Benefit Accounting 2.0 (2025); SEBI BRSR Core, Simplified.

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earth5r.org/guides/water-stewardship-guide

- State the method: none of the TERRA companies reviewed names VWBA as its method.
- State the basin: benefits should be where your stressed sites are.
- Separate capacity from volume: HUL's 4.5 trillion litres is water potential created, not metered water.
- Exclude design capacity from claims until benefits are measured.
- Get the numbers verified.
- Report the ratio with its boundary and year, and keep the definition stable.

Free tool. Sheet 3 of the workbook counts only benefits with a method and a measured or modelled basis, and shows the replenishment ratio.

CSR and community water projects

Water is one of the most natural uses of CSR money in India.

- **Eligible.** Schedule VII item (iv) of the Companies Act includes conservation of natural resources and maintaining quality of soil, air and water.
- **Proven formats.** Pond and lake restoration, check dams, recharge wells, rooftop harvesting in schools, watershed development, river cleanups.
- **Scale is possible.** HCLTech reports 47.57 billion litres replenished in FY2025-26 and 386 water bodies rejuvenated; Infosys reports 4.3 billion litres of water capacity created through lake rejuvenation.
- **Charter first.** Agree the problem, baseline, benefit, method, monitoring and ownership before funding.



The Earth5R team at the Mithi River project in Mumbai, funded by Huhtamäki.

Free template. Earth5R's Water Replenishment Project Charter follows the logic of VWBA 2.0: problem, baseline, benefit, method, evidence and ownership.

Sources: Companies Act 2013, Schedule VII; HCLTech Annual Report 2025-26; Infosys ESG Report 2025-26.

Best cases from TERRA

How eight companies in the Above Average band of TERRA, Earth5R's ESG intelligence platform, manage water.

Company	What their reports show	Worth copying
HCLTech	Replenishes 51 times what it consumes; 47.57 billion litres in FY2025-26; about 10 litres per employee a day	Large-scale community replenishment
Hindustan Unilever	Over 4.5 trillion litres of water potential through its Foundation; 23 of 25 factories ZLD; Platinum AWS certification at Hosur and Chhindwara	Independent certification of sites
Dalmia Bharat	20.5x water positive; ZLD at 100% of cement units; watershed projects	Strict ZLD across a sector
Tata Steel	4.41 kL per tonne; sites categorised with WRI's Aqueduct; ZED at all Indian steelmaking sites by FY2028-29	Basin risk screening
ABB India	Faridabad certified water positive by GRIHA (index 1.29); about 70% of sites water positive and zero waste to landfill	Site-level certification
Infosys	100% of campus wastewater recycled; 4.3 billion litres of capacity from lake rejuvenation	Campus-scale reuse
Ashok Leyland	Certified water positive; 68% recycling; groundwater dependency below 50%; 80% water self-reliance goal by 2030	Clear dependency metrics
Persistent Systems	Watershed work across 495 acres; wells serving 1,465 people; wastewater to on-site and municipal treatment	Honest ZLD answer

Sources: each company's annual report and BRSR, FY2025-26 (ABB India: 2025; Infosys: ESG Report 2025-26). Figures as published; definitions and methods differ. Inclusion implies no partnership or endorsement. TERRA bands reflect overall ESG assessment.

Five lessons from the leaders

1

Certify sites, not just claims.

HUL's Platinum AWS certifications and ABB India's GRIHA water positive certificate give outsiders a checked basis for the claim.

2

Screen by basin.

Tata Steel's use of WRI's Aqueduct atlas to categorise sites is the step most companies skip.

3

Reuse at home first.

Infosys recycles all campus wastewater; HUL runs 23 of 25 factories at ZLD. Replenishment is more credible after the site is efficient.

4

Name the metric.

Ashok Leyland's groundwater dependency and self-reliance targets are clearer than a single "positive" ratio.

5

Keep claims consistent.

Ashok Leyland's chair letter says all plants maintain ZLD, while its BRSR says Pantnagar uses a common treatment plant. One definition, used everywhere, avoids that gap.

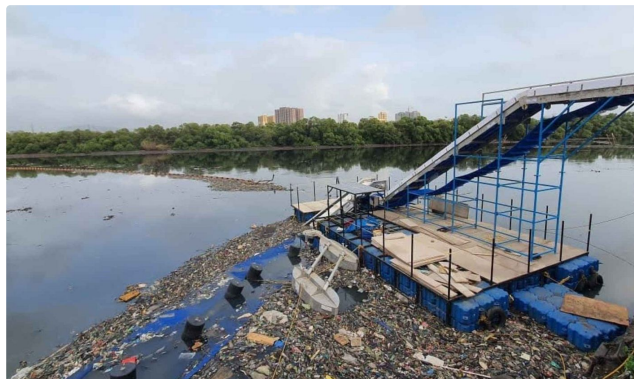


A river cleanup on the Mula Mutha, Pune, 2017.

Case: Earth5R's water work

What a decade of river, lake and household water work teaches.

- **Households add up.** Earth5R reports 34,300+ buildings adopting water conservation out of 490,000+ reached, and 16.9 billion litres saved cumulatively from 2015 to 2025 (Earth5R's own figures).
- **People make it last.** Earth5R reports 4,800+ trained volunteers at the 2025 peak and 78.4% of adopting buildings still practising after two years.
- **Rivers need the catchment.** The Mithi River project in Mumbai, funded by Huhtamäki, combined waste recovery, community work and data, not only channel cleaning.
- **Data at the source.** Earth5R's app records geo-tagged data from cleanups and surveys, so projects can be monitored after handover.



The Mithi River project site, Mumbai.



Recovering floating waste on the Yamuna, Delhi, 2018.

Sources: [Earth5R, Water Conservation](#) (self-reported, 2015 to 2025); [Earth5R, Mithi River case study](#); [River Revival Playbook](#).

Eight common weaknesses

What goes wrong most often, and the fix.

Weakness	What it looks like	Fix
No meters	Withdrawal estimated from pump ratings	Calibrated meters on every source
Balance does not close	Consumption above withdrawal, or unexplained losses	Show every source and discharge
Volume, not location	Same effort at every site	Prioritise over-exploited and critical blocks
Loose ZLD claims	Discharge to municipal plant called ZLD	Call it treated discharge
Capacity counted as water	Design capacity reported as replenished	Measure or model benefit with a stated method
Benefits in the wrong basin	Projects far from stressed sites	Invest where your risk is
No owner after handover	Structures silt up in three years	Owner, maintenance plan and fund
Inconsistent claims	Different figures in different reports	One definition, one number, verified



Sorting waste recovered from the Mithi River, Mumbai: what flows into rivers starts upstream.

A 12-step water stewardship plan

Most companies can complete steps 1 to 6 in the first year.

EARTH5R · WATER STEWARDSHIP

12 steps to water stewardship

From the meter to the catchment.

- 1 Meter every source and every major use
- 2 Build a site water balance in BRSR format
- 3 Screen sites for groundwater and basin stress
- 4 Prioritise sites in over-exploited or critical blocks
- 5 Cut freshwater use: efficiency and reuse
- 6 Treat and recycle wastewater; aim for true ZLD
- 7 Harvest rainwater and recharge on site
- 8 Understand the catchment and who shares it
- 9 Invest in community projects in the same basin
- 10 Measure benefits with a stated method (VWBA)
- 11 Verify, then report in BRSR and CDP
- 12 Set basin-specific targets and review yearly

Earth5R · Water Stewardship Guide (Guides No. 10)

earth5r.org/guides/water-stewardship-guide

Free tools. Earth5R's Site Water Stewardship Plan template follows the five AWS steps; the workbook does the numbers; the Replenishment Project Charter sets up community projects.

Checklist for site heads and boards

Twelve questions for your next review.

- ☐ Is every water source and discharge metered and calibrated?
- ☐ Does our site water balance close, in BRSR format?
- ☐ Which of our sites are in over-exploited or critical blocks?
- ☐ How dependent is each site on groundwater?
- ☐ Are all our CGWA NOCs and consents current, and are we meeting their conditions?
- ☐ Which sites are truly zero liquid discharge?
- ☐ What share of our water is recycled?
- ☐ Do we understand the shared water challenges in each priority catchment?
- ☐ Are our community water projects in the same basins as our stressed sites?
- ☐ Is every replenishment figure measured with a stated method and verified?
- ☐ Do our water claims use one definition across all reports?
- ☐ Who owns and maintains the structures we have funded?

Need help? Earth5R runs community water and river programmes with partner NGOs, collects ground-verified data, and supports BRSR reporting through TERRA. [See Earth5R's water conservation work.](#)

Glossary

AWS Standard. Alliance for Water Stewardship Standard for site certification; V3.0 launched March 2026.

Catchment or basin. The land area that drains to a river, lake or aquifer.

CGWA NOC. No objection certificate from the Central Ground Water Authority to extract groundwater.

Over-exploited block. An assessment unit where annual groundwater extraction exceeds annual extractable resource.

Replenishment. Water returned to a basin through projects, measured as a volumetric benefit.

Stage of extraction. Groundwater extraction as a share of extractable resource.

VWBA. Volumetric Water Benefit Accounting, a method to measure and claim water project benefits.

Water consumption. Water withdrawn and not returned to the local environment or community.

Water intensity. Water consumed per unit of revenue or output.

Water positive. A claim that water benefits exceed consumption; needs method, basin and verification.

Withdrawal. All water drawn into a site from any source.

ZLD. Zero liquid discharge: no wastewater leaves the site.

Templates, infographics and how to share this guide

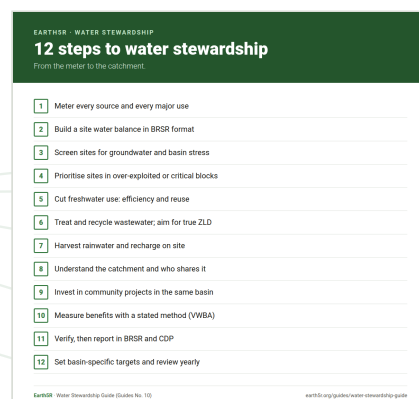
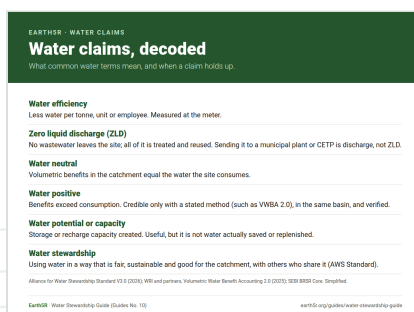
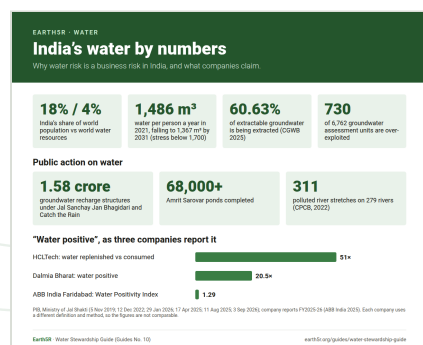
Everything below is free to use, adapt and republish on your own website or intranet, with credit and a link to this guide.

Resource	What it is	Download
Water Stewardship Workbook (Excel)	Site water balance in BRSR format, site risk screen, replenishment tracker and ratio, rainwater potential, targets	earth5r.org/guides/water-stewardship-guide
Site Water Stewardship Plan (Word)	A site plan in the five steps of the AWS Standard: understand, plan, implement, evaluate, disclose	Same page
Water Replenishment Project Charter (Word)	Problem, baseline, volumetric benefit, method, monitoring, ownership and reporting for community projects	Same page
Three infographics	India's water by numbers; water claims, decoded; 12 steps to water stewardship	Same page

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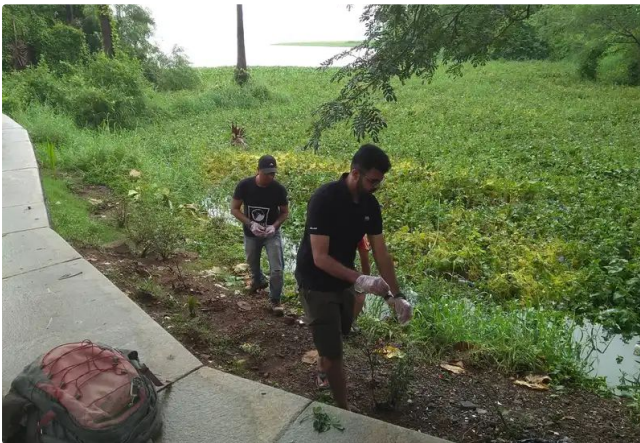
Rivers, lakes and the people who share them



The Mithi River project, Mumbai.



A community meeting near the Mithi River.



Powai Lake, Mumbai, 2018.



The Yamuna, Delhi, 2018.



Employee volunteers on the Mula Mutha, Pune, 2016.



A household survey, beside the water drum.

More photographs of Earth5R's work with partner NGOs: earth5r.org/csr-ngo-work-gallery. All photographs © Earth5R.



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WORK WITH EARTH5R

Water work that can prove what it claims

Earth5R is a Mumbai-based environmental organisation working across Indian cities and internationally. With partner NGOs we run river, lake and water conservation programmes, collect ground-verified data, and track narrative-data divergence through TERRA, our ESG intelligence platform.

Planning a water programme?

Tell us your sites, basins and goals. We will help you find where water matters most, design community projects and measure what they deliver.

[Talk to Earth5R →](#)

Read more

[Water conservation](#)
[River Revival Playbook](#)
[Mithi River case study](#)
[BRSR and BRSR Core Guide](#)
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