MANAGED WATER ACCOUNTABILITY

Water Accounting: *Data Driven Decision System for Industries*

Leading enterprises don't stop at measuring water. *They account for it. Defensibly.*

Trusted across **2,000+ facilities** of India's largest enterprises



PICTURE THIS

A regulator's notice lands on your desk, asking a single question —

"Show us exactly how you arrived at this water number."

Who *answers?*

In most enterprises, no one can. The number exists — the evidence does not. It came from meters, manual logs and spreadsheets nobody signed, verified or explained.

Can management trust the water numbers it is using today?

WHY NOW

Four forces are converging *on one deadline and one question.*

THE DEADLINE

FY27

BRSR Core requirements for auditable, reconciled water records fully phase in. None of these forces will wait for your infrastructure to catch up.

REGULATION	**BRSR Core · CGWA · CPCB** Auditable, reconciled water records are phasing in through FY27.
INVESTORS	**CDP · AWS · SBTi** Capital allocation now depends on verifiable water performance.
SUPPLY CHAIN	**Global buyers** Multinationals demand defensible water data from every supplier.
RISK & INSURANCE	**Water stress** Physical scarcity is being priced into operations and cover.

One question: *can you trust and defend your own water numbers?*

WHO IS AT RISK TODAY

Five seats in the room. *One shared blind spot.*

FOR THE

Chief Sustainability Officer

Disclosures inherit every weakness in the measurements beneath them.

FOR THE

Chief Financial Officer

Water costs, liabilities and investments are evaluated using numbers that are never formally closed or qualified.

FOR THE

Head of EHS or Operations

Teams investigate deviations without first proving whether the deviation — or the measurement — is credible.

FOR THE

General Counsel

Liability begins when management cannot reconstruct which number was used, why it was accepted and who approved it.

FOR THE

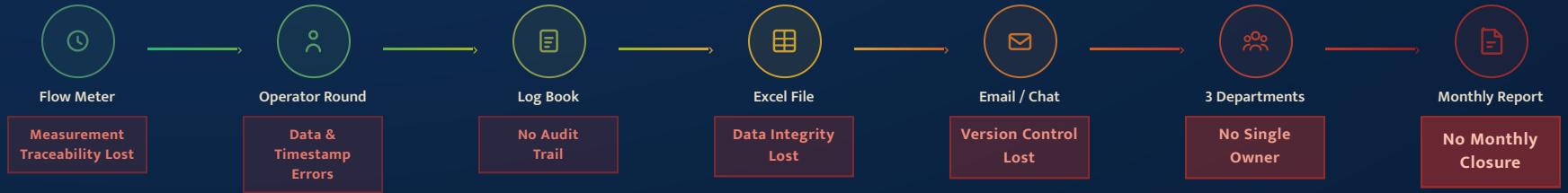
CEO or Board Member

The board receives reconciled presentations, but not necessarily a defensible version of water reality.

All five now need one defensible water account — *one they can all stand behind.*

THE MISSING LINK

Without chain of custody, *your water numbers are not defensible.*



WHEN THE AUDIT ASKS EVERY DEPARTMENT FOR ONE DEFENSIBLE ACCOUNT —

"Where did this number come from?"	UNTRACEABLE
"Who approved it?"	UNVERIFIED
"Why doesn't it reconcile?"	UNCONTROLLED
"What happened when the meter failed?"	INDEFENSIBLE

Every major water investment of the last ten years has relied on numbers your organisation never formally qualified.

THE PRICE OF STAYING HERE

Every month you delay closing the water account, *decisions become more expensive.*

WHAT FINANCE SEES

Water purchased — *the only visible number.*

WHAT YOU ACTUALLY PAY — THE TRUE COST OF WATER

3–5×

Typical facility

Up to 9×

High-treatment / ZLD plants

For every ₹1 on your bill, ₹2–4 more is hidden below it.

WHAT THE OPEN ACCOUNT BLEEDS — EVERY YEAR

ILLUSTRATIVE · MID-SIZE PLANT

LOST WATER COST

₹30–75L

≈ ₹3–6L gone every month the account stays open — unrecoverable.

SENIOR TIME BURNED

6–10 person-weeks

₹8–15L of EHS & operations time on reconciliation — not on the plant.

PERSONAL EXPOSURE

1 signature

A named officer signs the BRSR water number — without a defensible evidence trail behind it.

NO SINGLE TRUTH

5 answers

The number changes depending on who you ask — and the auditor sees it.

You already pay this cost — you just do not report it. *The only question is how much longer.*

INTRODUCING

DWAS · DEFENSIBLE WATER ACCOUNTING SYSTEM

The water accounting function that closes your water books — *by the 7th of every month.*

1 **Receipt**
Every measurement point leaves a qualified daily water receipt.

2 **Ledger**
Receipts post to a continuous, reconciled water ledger.

3 **Reconciliation**
Inflows, outflows and balances reconciled; exceptions resolved.

4 **Statement**
A monthly water statement produced with full evidence attached.

5 **Sign-off**
Signed, frozen and released for reporting — the month is closed.

✓ No new team to hire | ✓ No capex | ✓ A named Water Accountant behind every close

The same discipline you demand of your financial books — *now running for water.*

THE TRANSFORMATION

Two versions of the same month. *Only one survives an audit.*

BEFORE DWAS · WHAT LANDS ON YOUR DESK *the manual close*



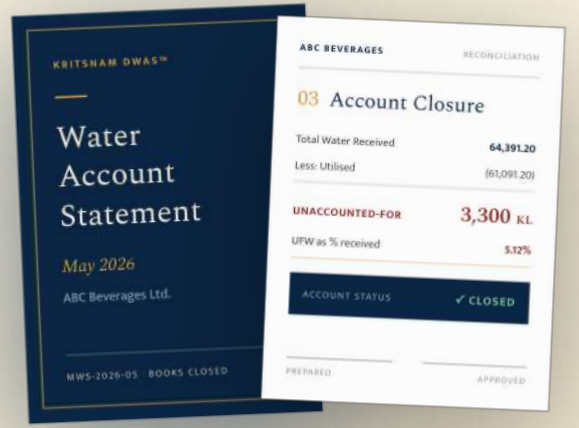
3 pages missing · 2 meters dead · manual, mechanical, digital & PLC all mixed · nothing you'd sign your name to.

→

DWAS

DEFENSIBLE WATER ACCOUNTING SYSTEM

AFTER DWAS · WHAT THE BOARD RECEIVES *the controlled close*



Reconciled & signed · statement reliability 96.8% · books closed by the 7th.

Same plant. Same month. *One system that transforms it.*

EVERY DAY, RECEIPTED

Qualified measurement in.
A traceable water receipt out — every single day.



Dhaara · manufactured in Hyderabad · 15–300mm pipe sizes · cellular 4G telemetry built in

ULTRASONIC · OIML R49 · IP68

ACCURACY · ISO 4064 CLASS 2

NABL ACCREDITED · ISO 17025

LEGAL METROLOGY APPROVED

THE CERTIFIED METER FAMILY

- ✓ Captures total flow, rate, duration and timing at **hourly granularity**
- ✓ Registered as one **daily water receipt**, permanently traceable
- ✓ Held **30 days at the device** — preserved even without network

→ EVERY DAY

THE DAILY RECEIPT

DAILY WATER RECEIPT

DIGITALLY TRACEABLE

MEASUREMENT POINT: Borewell · Main Inlet

DATE: 3 JUN 2026 — PERIOD: 00:00 – 24:00

METER READINGS

Opening Reading	71,405 L
Closing Reading	75,685 L
NET FLOW	4,280 L

FLOW PARAMETERS

Flow Rate (avg)	71.3 L/min
Flow Duration	60 of 1,440 min
Flow Window	08:00 – 09:00 ±0s

MEASUREMENT QUALITY & COMPLIANCE

Measurement Value	DIRECT / ESTIMATED
Flow Disturbance	NONE / MED / HIGH
Installation Standard	ISO 4064 · ~95% conf.
Calibration Standard	ISO 17025 · Dev. +0.3%
Calibration Valid Until	14 Oct 2026

Prepared by: Dhaara AWI — Reviewed by: Water Accountant

RECEIPT ID: WR2606030000

ONE OF 10 MN+ AUDITABLE RECEIPTS

Every reported number traces back to *its original qualified measurement.*

The final statement that *closes your water month.*



ABC BEVERAGES LTD. · HYDERABAD PLANT

Monthly Water Statement.

SIGNED · 7TH ·

PERIOD · MAY 2026 · CLOSED · 07 JUN 2026 · REF MWS-2026-05

SOURCE / USE GROUP	POINTS	BASIS	PERIOD (KL)
WATER RECEIVED · METERED AT SOURCE			
Groundwater — borewells	8	M	21,038.41
Municipal supply · HMWSSB	2	M+E	3,685.43
Tanker deliveries	8	M	18,873.33
Recycled & recovered water	7	M	20,794.03
Total water received			**64,391.20 KL**
WATER UTILISED · METERED AT USE POINTS			
Process — production	8	M	19,056.15
Utilities — treatment & cooling	8	M+E	22,398.39
Domestic	5	M	7,601.98
Ancillary & site	4	M	12,034.68
Total water utilised			**61,091.20 KL**

Unaccounted-for water (UFW)
RECEIVED 64,391.20 − UTILISED 61,091.20 = 3,300.00 KL · ▼ from 12.12% in April

5.12%

✓ Statement Reliability 96.8% — every estimate & exception disclosed

K. K. Pal · Kritsnam Water Accountant · SPOC

Reviewed · Plant Operations

WHAT A CFO SEES INSTANTLY

Every source *metered*
at the point of extraction & supply

Every use *reconciled*
estimates explicitly identified & disclosed

UFW *frozen — 5.12%*
computed for the month · down from 12.12%

Reliability *disclosed — 96.8%*
every estimate & exception registered

One accountable *signature*
signed by a single named owner

One signed statement — the month closed, chain of custody complete.

CASE STUDY 01 · 500-ACRE UNIVERSITY · HYDERABAD

22% less freshwater — and an HVAC bypass *that had been running for eight months.*

THE CHALLENGE

150+ monitoring points across a 500-acre campus, several vendors and years of legacy blind spots. No single person owned the water data, and nothing was reconciled.

THE APPROACH

Right data. Right person. Right time. Right format. The water circuit was mapped end to end, a named Water Accountant assigned, and the books closed every month with a signed statement.

THE DISCOVERY

An HVAC bypass had been diverting utility water undetected for eight months. It became visible only once every metered node was reconciled — the account found what 150+ points of monitoring could not.



FRESHWATER REDUCTION
22%

FULL ROI ACHIEVED
Month 4

MONITORING POINTS
150+

CAMPUS SIZE
500 ac

Monitoring saw the meters. *Only the monthly close saw the loss.*

CASE STUDY 02 · IT TECH PARK · BENGALURU

Invisible losses in groundwater and tanker supply — *made visible, then recovered.*



"Invisible losses, once made visible, are recoverable."

RECOVERED EVERY MONTH
₹4.2L

BILLING ACCURACY
99%

INTERVENTION 01 · GROUNDWATER ACCOUNTING

BEFORE
Abstraction running 15–20% above NOC limits, with no defensible measurement trail behind it. Violation risk carried, unquantified.

RESULT
30+ borewells on live water accounts with NOC-linked alerts. Full compliance inside three months.

IMPACT
₹1.7L
per month
payback · 10 months

INTERVENTION 02 · TANKER ACCOUNTING

BEFORE
10–15% billing discrepancy on tanker deliveries. Vendors resisted metering, and overbilling went unchallenged for years.

RESULT
20+ inlet points accounted and weigh-bridge validated. 99% billing accuracy and CDP-ready data.

IMPACT
₹2.5L
per month
payback · 8 months

Two supply routes, one account — *₹4.2L recovered every month.*

ONBOARDING TIMELINE

In six months — *from survey to a signed monthly close.*

1

MONTH 1

WISE Survey & Circuit Mapping

Every source, use point and treatment train mapped. Monitoring-point design finalised.

2

MONTH 2

Assured Measurement Go-Live

Meters installed and telemetry verified. Your critical water numbers become defensible — monthly Measurement Assurance begins.

3

MONTH 3

Water Balance Stabilises

The source-to-discharge balance is built and stabilised. Your Water Accountant begins daily reconciliation.

4

MONTH 4

First Defensible Statement

First signed Monthly Water Statement delivered, with its Account Books and working papers.

✓

MONTH 5–6

Recurring Monthly Closure

Water books close by the 7th. Signed, frozen and ready before any auditor asks.

AND FROM THEN ON — COMMITTED BY CONTRACT

95%	7th	48hr	100%	1
HOURLY DATA AVAILABILITY	MONTHLY CLOSE, SIGNED	AUDIT-QUERY RESPONSE	SOURCES MEASURED · UFW RECONCILED	NAMED WATER ACCOUNTANT

NO CAPEX · NO DISRUPTION TO YOUR PLANT

Kritsnam takes responsibility for *trusted water numbers* — every month.

TRUSTED BY

India's most demanding enterprises *partner with Kritsnam for their water numbers.*

2,000+ Active facilities

15,000+ Measurement points

10+ yrs Field operations

PHARMA · FMCG · AUTOMOTIVE · CEMENT & MATERIALS · INFRASTRUCTURE · TECHNOLOGY · STEEL & METALS · ENERGY · ACADEMIA

Coca-Cola	P&G	Qualcomm	HITACHI	ABB	SAINT-GOBAIN
ipca	EMBASSY	BHARAT FORGE	TCS TATA CONSULTANCY SERVICES	adani AIRPORTS	ITC
UltraTech CEMENT	HINDALCO	भारतीय प्रौद्योगिकी संस्थान हैदराबाद Indian Institute of Technology Hyderabad	asianpaints	Godrej	HAVELLS
TATA STEEL	DMart	greenko	TATA MOTORS	Dr. Lal PathLabs	CYIENT

Enterprise water accounting experience — *across sectors, systems and operating conditions.*

THE DECISION

Your enterprise closes its financial books. *It's time to close water books too.*

Close your first monthly water statement — one facility, every source and use reconciled, signed and audit-ready.

DAY 1 On-site accountability assessment → **DAY 3** Scoped proposal on your desk → **MONTH 4** Monthly Water Close begins

Let's close your first water month.

DWAS@kritsnam.com