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## CDP Question Changes and Map: 2017 to 2018

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CDP Water Security Questionnaire



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# 1. Introduction

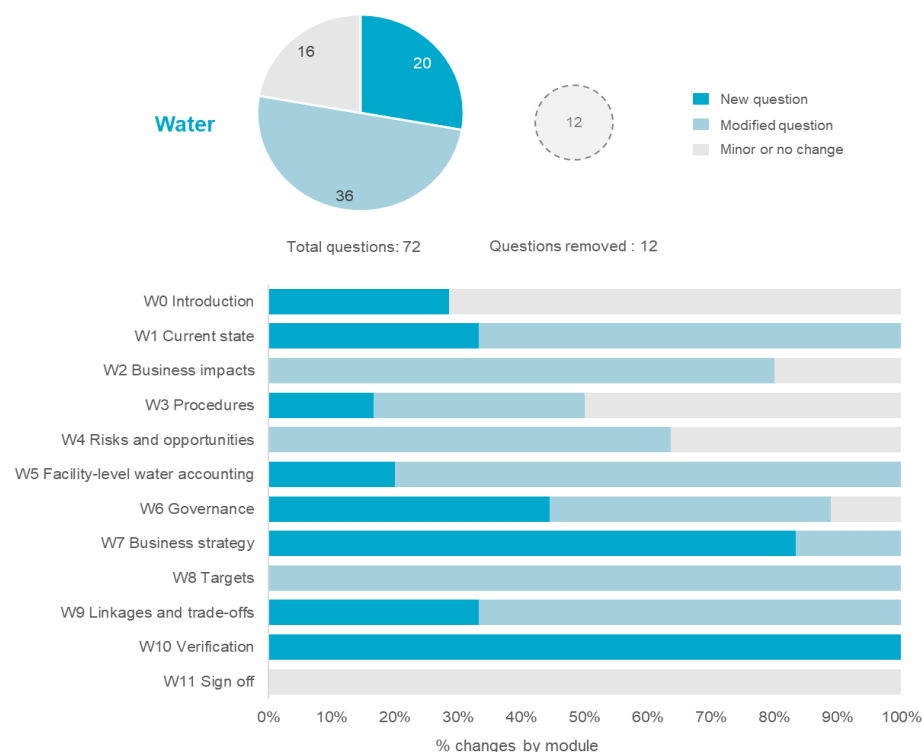
This document provides an overview of the relationship between questions in the 2017 CDP water questionnaire and the general questions in the 2018 water security questionnaire, as well as a map of the general questions in the 2018 questionnaire. It can be used by all organizations answering the 2018 water security questionnaire, but does not include sector-specific questions. The 2018 water security questionnaire, including sector questions, can be viewed at [www.cdp.net/corporate-water-questionnaire](http://www.cdp.net/corporate-water-questionnaire).

- ▶ In part two, each question of the 2017 questionnaire is mapped to its 2018 counterpart, where there is one.
- ▶ Part three shows how each 2018 question relates to the 2017 version, where there was one, and provides an overview of the nature of the revisions for each question.
- ▶ The last part of this document details the structure of the 2018 questionnaire, where a question links to other areas of the questionnaire, and whether organizations completing the minimum version of the questionnaire are presented with that question.

CDP endeavors to maintain as much consistency as possible across the years. Changes to the general questions are to reflect and drive best practice, and improve both data quality and the disclosure experience. They establish a more coherent structure that aligns as much as possible with the climate change and forests questionnaires.

~75% of the questions in the 2018 water questionnaire have either no change, minor changes, or some modifications from their 2017 counterparts. The remaining ~25% of the questions are new. Note that 12 of the questions from the 2017 questionnaire have been removed.

In the bar graph to the right, each module in the 2018 questionnaire is broken out and the magnitude of change is highlighted.



## 2. 2017 to 2018 question changes

Indicates where to find 2017 data points in the 2018 questionnaire, and the extent of the changes.

2017 Module	2017 Section	2017 Question	2018 Module no.	2018 Module	2018 Section no.	2018 Section	2018 Question	2018 Change label: Minor - Modified – No change – Removed
Introduction	Introduction	W0.1	W0	Introduction	W0.1	Introduction	W0.1	No change
Introduction	Introduction	W0.2	W0	Introduction	W0.1	Introduction	W0.2	No change
Introduction	Introduction	W0.3	W0	Introduction	W0.1	Introduction	W0.5	No change
Introduction	Introduction	W0.4	W0	Introduction	W0.1	Introduction	W0.6	Minor change
Introduction	Introduction	W0.4a	W0	Introduction	W0.1	Introduction	W0.6a	Minor change
Current State	Context	W1.1	W1	Current state	W1.1	Context	W1.1	Modified
Current State	Company-wide water accounting	W1.2	W1	Current state	W1.2	Company-wide water accounting	W1.2	Modified
Current State	Company-wide water accounting	W1.2a	W1	Current state	W1.2	Company-wide water accounting	W1.2b; W1.2h	Modified; Modified
Current State	Company-wide water accounting	W1.2b	W1	Current state	W1.2	Company-wide water accounting	W1.2b; W1.2i	Modified; Modified
Current State	Company-wide water accounting	W1.2c	W1	Current state	W1.2	Company-wide water accounting	W1.2b	Modified
Current State	Supplier reporting	W1.3	W1	Current state	W1.3	Value-chain engagement	W1.4a	Modified
Current State	Supplier reporting	W1.3a	W1	Current state	W1.3	Value-chain engagement	W1.4a	Modified
Current State	Supplier reporting	W1.3b						Removed
Current State	Business impacts	W1.4	W2	Business impacts	W2.1	Recent impacts on your business	W2.1	Minor
Current State	Business impacts	W1.4a	W2	Business impacts	W2.1	Recent impacts on your business	W2.1a	Modified
Current State	Business impacts	W1.4b						Removed
Risk assessment	Procedures and requirements	W2.1	W3	Procedures	W3.3	Risk identification and assessment	W3.3	No change
Risk assessment	Procedures and requirements	W2.2	W3	Procedures	W3.3	Risk identification and assessment	W3.3a	Modified
Risk assessment	Procedures and requirements	W2.3	W3	Procedures	W3.3	Risk identification and assessment	W3.3a	Modified
Risk assessment	Procedures and requirements	W2.4						Removed
Risk assessment	Procedures and requirements	W2.4a						Removed
Risk assessment	Procedures and requirements	W2.4b						Removed
Risk assessment	Procedures and requirements	W2.5	W3	Procedures	W3.3	Risk identification and assessment	W3.3a	Modified

2017 Module	2017 Section	2017 Question	2018 Module no.	2018 Module	2018 Section no.	2018 Section	2018 Question	2018 Change label: Minor - Modified – No change – Removed
Risk assessment	Procedures and requirements	W2.6	W3	Procedures	W3.3	Risk identification and assessment	W3.3b	Modified
Risk assessment	Procedures and requirements	W2.7	W3	Procedures	W3.3	Risk identification and assessment	W3.3c	Minor
Risk assessment	Procedures and requirements	W2.8	W3	Procedures	W3.3	Risk identification and assessment	W3.3e	Minor
Implications	Water risks	W3.1	W4	Risks and opportunities	W4.1	Water risk exposure	W4.1	Modified
Implications	Water risks	W3.2	W4	Risks and opportunities	W4.1	Water risk exposure	W4.1a	Minor
Implications	Water risks	W3.2a	W4	Risks and opportunities	W4.1	Water risk exposure	W4.1b	Modified
Implications	Water risks	W3.2b	W4	Risks and opportunities	W4.1	Water risk exposure	W4.1c	Modified
Implications	Water risks	W3.2c	W4	Risks and opportunities	W4.2	Water-related risks and response	W4.2	Modified
Implications	Water risks	W3.2d	W4	Risks and opportunities	W4.2	Water-related risks and response	W4.2a	Modified
Implications	Water risks	W3.2e	W4	Risks and opportunities	W4.2	Water-related risks and response	W4.2b	Minor
Implications	Water risks	W3.2f	W4	Risks and opportunities	W4.2	Water-related risks and response	W4.2c	Modified
Implications	Water risks	W3.2g						Removed
Implications	Water opportunities	W4.1	W4	Risks and opportunities	W4.3	Water-related opportunities	W4.3	Minor
Implications	Water opportunities	W4.1a	W4	Risks and opportunities	W4.3	Water-related opportunities	W4.3a	Modified
Implications	Water opportunities	W4.1b	W4	Risks and opportunities	W4.3	Water-related opportunities	W4.3b	Minor
Implications	Water opportunities	W4.1c						Removed
Facility-level water accounting	Facility-level water accounting	W5.1	W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1	Modified
Facility-level water accounting	Facility-level water accounting	W5.1a	W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1a	Modified
Facility-level water accounting	Facility-level water accounting	W5.2	W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1	Modified
Facility-level water accounting	Facility-level water accounting	W5.2a	W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1b	Modified
Facility-level water accounting	Facility-level water accounting	W5.3	W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1	Modified
Facility-level water accounting	Facility-level water accounting	W5.4	W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1d	Modified
Response	Governance & Strategy	W6.1	W6	Governance	W6.2; W6.3	Board oversight; Management responsibility	W6.2; W6.2a; W6.3	Modified; Modified; Modified
Response	Governance & Strategy	W6.2						Removed
Response	Governance & Strategy	W6.2a						Removed

2017 Module	2017 Section	2017 Question	2018 Module no.	2018 Module	2018 Section no.	2018 Section	2018 Question	2018 Change label: Minor - Modified – No change – Removed
Response	Governance & Strategy	W6.2b						Removed
Response	Governance & Strategy	W6.2c						Removed
Response	Governance & Strategy	W6.3	W6	Governance	W6.1	Water policy	W6.1	Minor
Response	Governance & Strategy	W6.3a	W6	Governance	W6.1	Water policy	W6.1a	Modified
Response	Governance & Strategy	W6.4	W7	Business strategy	W7.2	Capex/Opex	W7.2	Modified
Response	Compliance	W7.1	W2	Business impacts	W2.2	Compliance impacts	W2.2	Modified
Response	Compliance	W7.1a	W2	Business impacts	W2.2	Compliance impacts	W2.2b	Modified
Response	Compliance	W7.1b	W2	Business impacts	W2.2	Compliance impacts	W2.2a	Modified
Response	Compliance	W7.1c						Removed
Response	Targets & initiatives	W8.1	W8	Targets	W8.1	Targets and goals	W8.1	Modified
Response	Targets & initiatives	W8.1a	W8	Targets	W8.1	Targets and goals	W8.1	Modified
Response	Targets & initiatives	W8.1b	W8	Targets	W8.1	Targets and goals	W8.1b	Modified
Response	Targets & initiatives	W8.1c	W8	Targets	W8.1	Targets and goals	W8.1c	Modified
Linkages & trade-offs	Managing Trade-offs Between Water & Other Environmental Issues	W9.1	W9	Linkages and tradeoffs	W9.1	Managing linkages and tradeoffs	W9.1	Modified
Linkages & trade-offs	Managing Trade-offs Between Water & Other Environmental Issues	W9.1a	W9	Linkages and tradeoffs	W9.1	Managing linkages and tradeoffs	W9.1a	Modified
Signoff	Signoff	W10.1	W11	Signoff	W11.1	Signoff	W11.1	No change
Signoff	Signoff	W10.2	W11	Signoff	W11.1	Water Action Hub	W11.2	No change
Supply Chain Water Module	Facilities exposed to water risk	SW1.1	SW	Supply chain	SW1	Facilities exposed to water risk	SW1.1; SW1.1a	Modified; Modified
Supply Chain Water Module	Facilities exposed to water risk	SW1.2	SW	Supply chain	SW1	Facilities exposed to water risk	SW1.2; SW1.2a	Modified; Modified
Supply Chain Water Module	Facilities exposed to water risk	SW1.2a	SW	Supply chain	SW1	Facilities exposed to water risk	SW1.2a	Modified
Supply Chain Water Module	Facilities exposed to water risk	SW1.2b						Removed
Supply Chain Water Module	Collaborative Opportunities	SW2.1	SW	Supply chain	SW2	Collaborative opportunities	SW2.1	Modified
Supply Chain Water Module	Collaborative Opportunities	SW2.2	SW	Supply chain	SW2	Collaborative opportunities	SW2.2	No change
Supply Chain Water Module	Collaborative Opportunities	SW2.2a	SW	Supply chain	SW2	Collaborative opportunities	SW2.2a	Modified
Supply Chain Water Module	Product Water Intensity	SW3.1	SW	Supply chain	SW3	Product water intensity	SW3.1	Modified

### 3. 2018 to 2017 question changes and new questions

Indicates where 2018 questions are modified 2017 questions or new questions, and explains these changes.

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
<b>W0 Introduction</b>				
W0.1	Give a general description of and introduction to your organization.	W0.1	No change	• N/A
W0.2	State the start and end date of the year for which you are reporting data.	W0.2	No change	• N/A
W0.3	Select the countries for which you will be supplying data.		New question	<ul style="list-style-type: none"> <li>• To facilitate data analysis</li> <li>• To enable auto-population of country drop-down lists.</li> </ul>
W0.4	Select the currency used for all financial information disclosed throughout your response.		New question	<ul style="list-style-type: none"> <li>• Establishing a single currency will facilitate the collection of comparable financial information</li> <li>• The currency reported in this question will apply to all reported financial figures throughout this request</li> </ul>
W0.5	Select the option that best describes the reporting boundary for companies, entities, or groups for which water impacts on your business are being reported.	W0.3	No change	• N/A
W0.6	Within this boundary, are there any geographies, facilities, water aspects, or other exclusions from your disclosure?	W0.4	Minor changes	• N/A
W0.6a	Please report the exclusions.	W0.4a	Minor changes	• N/A
<b>W1 Current state</b>				
Dependence				

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
W1.1	Rate the importance (current and future) of water quality and water quantity to the success of your business.	W1.1	Modified question <ul style="list-style-type: none"> <li>New drop-down option</li> <li>Revised guidance</li> </ul>	<ul style="list-style-type: none"> <li>“Vital” added as an option for indirect use importance rating</li> <li>The scope of “indirect use” widened beyond supply chain to include all stages of the value chain beyond direct operations; e.g. water for product use. CDP has broadened the scope of questions about the supply chain to include other phases of the value chain beyond direct operations. It reflects a widening of company focus to, and greater investor interest in, water risk exposure, opportunities and impacts within the value chain</li> <li>The guidance requests that companies describe how and why future water dependency is likely to differ from the present. This enables CDP data users to better understand the ways that water could potentially constrain or enhance your business strategy</li> <li>The heading change for this section from ‘Context’ to ‘Dependence’ more accurately reflects that the data provides information on how dependent a company’s activities are on water resources. Furthermore, the term ‘context’ is being increasingly used to signify the local nature of water issues and the need to take account of specific contextual information when addressing water challenges, so the change avoids potential confusion</li> </ul>
Company-wide water accounting				
W1.2	Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	W1.2	Modified question <ul style="list-style-type: none"> <li>New drop-down options</li> <li>New rows</li> <li>Revised definitions and guidance</li> </ul>	<ul style="list-style-type: none"> <li>New rows: the monitoring of water quality of withdrawals; temperature of discharges; recycling volumes; withdrawals from stressed areas</li> <li>Revised wording for definition of discharge to clarify the significance of the company boundary to CDP’s approach to water accounting. No substantive change. Aligns with GRI</li> <li>Revised definition for consumption for clarity: “not discharged to original source” replaced with “not discharged back to the water environment or a third party”; wording now includes “company boundary”</li> </ul>
W1.2b	What are the total volumes of water withdrawn, discharged, and consumed across all your operations, and how do these volumes compare to the previous reporting year?	W1.2 W1.2b W1.2c	Modified question <ul style="list-style-type: none"> <li>Merged data points: 2017 W1.2a-c</li> <li>Modified column header: C2, C3 and C4</li> <li>Revised definitions and guidance</li> </ul>	<ul style="list-style-type: none"> <li>To ease reporting and data analysis, total volumes are requested within one question</li> <li>Stand-alone question on total consumption deleted - data point merged into this question</li> <li>Definitions: see row W1.2 above</li> <li>Optional ‘Comment’ column changed to required ‘Please explain’</li> </ul>
W1.2d	Provide the proportion of your total withdrawals sourced from water stressed areas.		New question	<ul style="list-style-type: none"> <li>Water stress is a driver of greater business risk and impact. The question supports a trend towards context based metrics for corporate water reporting and target setting and assists companies to prioritize action</li> </ul>
W1.2h	Provide total water withdrawal data by source.	W1.2a	Modified question <ul style="list-style-type: none"> <li>Modified column header: C3, C4 and C5</li> <li>Modified question wording</li> <li>New column: C2</li> <li>Merged rows</li> <li>Revised row</li> </ul>	<ul style="list-style-type: none"> <li>Merging of some sources to better align with GRI</li> <li>Addition of ‘Relevance’ column - companies can select which sources and destinations are relevant before entering volumetric data</li> <li>Optional ‘Comment’ column changed to required ‘Please explain’</li> <li>Row on ‘Total discharges’ removed as merged into W1.2b</li> <li>‘Produced/process water’ row revised to “Produced water” for clarity</li> </ul>



2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
W1.2i	Provide total water discharge data by destination.	W1.2b	Modified question <ul style="list-style-type: none"> <li>Modified column header: C3, C4 and C5</li> <li>Modified question wording</li> <li>New column: C2</li> <li>Revised definition</li> </ul>	<ul style="list-style-type: none"> <li>Merging of some destinations to better align with GRI</li> <li>Addition of 'Relevance' column - companies can select which sources and destinations are relevant before entering volumetric data</li> <li>Optional 'Comment' column changed to required 'Please explain'</li> <li>Row on 'Total discharges' removed as merged into W1.2b</li> </ul>
W1.2j	What proportion of your total water use do you recycle or reuse?		New question	<ul style="list-style-type: none"> <li>Tracking recycling and reuse activity, where technically feasible, can be a measure of improved efficiency and a demonstration of an organization's commitment to reducing total water withdrawals and discharges. It is also included in the SDGs</li> </ul>
<b>Value chain engagement</b>				
W1.4	Do you engage with your value chain on water-related issues?		New question	<ul style="list-style-type: none"> <li>Companies indicating in W1.1 that water is important in their indirect operations, upstream and/or downstream will be presented with this section so that they can explain how they are engaging with their value chain beyond their direct operations to manage risks, take collective action or facilitate the transition to a water secure future</li> </ul>
W1.4a	What proportion of suppliers do you request to report on their water use, risks and/or management information and what proportion of your procurement spend does this represent?	W1.3a	Modified question <ul style="list-style-type: none"> <li>Modified column headers: C1 and C2</li> <li>Modified question wording</li> <li>New columns: C4 and C5</li> <li>New drop-down options C1</li> </ul>	<ul style="list-style-type: none"> <li>A new column (C4) allows companies to demonstrate that they review the success and impact of their approach to supplier reporting</li> </ul>
W1.4b	Provide details of any other water-related supplier engagement activity.		New question	<ul style="list-style-type: none"> <li>Beyond supplier reporting, companies are asked to describe the coverage, rationale and impact of engagement with their suppliers. This helps data users interpret and have confidence in data on risks, responses and opportunities related to the supply chain</li> </ul>
W1.4c	What is your organization's rationale and strategy for prioritizing engagements with customers or other partners in its value chain?		New question	<ul style="list-style-type: none"> <li>Beyond suppliers, companies are asked to describe the coverage, rationale and impact of engagement with their customers and other partner in their value chain. This helps data users interpret and have confidence in data on risks, responses and opportunities related to the value chain beyond direct operations and suppliers</li> </ul>
W1.4d	Why do you not engage with any stages of your value chain on water-related issues and what are your plans?	W1.3b	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Minor modifications to reflect broadening of this section from suppliers to value chain</li> </ul>
<b>W2 Business impacts</b>				
Recent impacts on your business				
W2.1	Has your organization experienced any detrimental water-related impacts?	W1.4	Minor changes	<ul style="list-style-type: none"> <li>N/A</li> </ul>

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
W2.1a	Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.	W1.4a	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>Modified column headers: C4, C5, C7, C8, C9</li> <li>New columns: C3</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>New column for 'Type of impact driver' – to ease reporting selection in this column customizes the options presented in list for 'Primary impact driver'</li> <li>'Length of impact' column merged into description of impact</li> <li>'Total financial impact' column now allows only a numerical value rather than a text description to aid analysis</li> <li>New column: Explanation of financial impact</li> </ul>
<b>Compliance impacts</b>				
W2.2	In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?	W7.1	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Questions on compliance have been moved from the Response module to the impacts section, as the disclosure concerns water-related impacts to the business that have already occurred</li> <li>Section now refers to "regulatory violations" rather than 'breaches', as this aligns with CEO Water Mandate Guidelines</li> <li>For clarity, information requested in this section focuses on details of penalties in the reporting year, rather than details of incidents occurring in that year</li> <li>A distinction is made between fines, enforcement orders and other penalties</li> </ul>
W2.2a	Provide the total number and financial details of all water-related fines	W7.1b	Modified question <ul style="list-style-type: none"> <li>Merged data points: 2017 W7.1a-c</li> <li>Modified question wording</li> <li>Modified column header C4</li> <li>New columns: C1, C2, C3, C5</li> </ul>	<ul style="list-style-type: none"> <li>Total number and total value of all fines now requested</li> <li>Comparison with previous year has been added for total number of fines</li> <li>Question on proportion of OPEX that total fines represent has been removed</li> </ul>
W2.2b	Provide details for all significant fines, enforcement orders, and/or penalties for water-related regulatory violations in the reporting year, and your plans for resolving them.	W7.1a	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>Merged columns into C6</li> <li>New columns: C3, C4, and C5</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Details are requested for significant penalties only</li> <li>River basin associated with a penalty is now requested</li> <li>Frequency of incident was removed</li> </ul>
<b>W3 Procedures</b>				
<b>Risk identification and assessment procedures</b>				
W3.3	Does your organization undertake a water-related risk assessment?	W2.1	No change	<ul style="list-style-type: none"> <li>N/A</li> </ul>

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
W3.3a	Select the options that best describe your procedures for identifying and assessing water-related risks.	W2.2; W2.3	Modified question <ul style="list-style-type: none"> <li>Merged data points: 2017 W2.2 and W2.3</li> <li>Modified column headers: C1, C2, C4</li> <li>Modified question wording</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Data points on procedures merged within one question</li> <li>Companies must provide information for each stage of their value chain</li> </ul>
W3.3b	Which of the following contextual issues are considered in your organization's water-related risk assessments?	W2.6	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>Modified column headers: C1 and C2</li> <li>New drop-down options</li> <li>New rows</li> </ul>	<ul style="list-style-type: none"> <li>Rows on scenario analysis removed to reduce reporting burden</li> </ul>
W3.3c	Which of the following stakeholders are considered in your organization's water-related risk assessments?	W2.7	Minor changes	
W3.3d	Describe your organization's process for identifying, assessing and responding to water-related risks within your direct operations and other stages of your value chain.		New question	<ul style="list-style-type: none"> <li>By providing an explanation for the steps and procedures that make up the risk assessment process, including for example prioritizing and decision making, data users will be able to consider whether they are optimal for the company's activities, the locations that it and its suppliers operate in, and the markets that it sells to</li> </ul>
W3.3e	Why does your organization not undertake a water-related risk assessment?	W2.8	Minor changes	
<b>W4 Risks and opportunities</b>				
Risk exposure				
W4.1	Have you identified any inherent water-related risks with the potential to have a substantive financial or strategic impact on your business?	W3.1	Modified question: <ul style="list-style-type: none"> <li>Modified question wording</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Value chain is referenced in the response options to reflect other changes through the module.</li> <li>'Don't know' option removed and incorporated into W4.2b and W4.1c</li> </ul>
W4.1a	How does your organization define substantive financial or strategic impact on your business?	W3.2	<ul style="list-style-type: none"> <li>Minor question changes</li> <li>Revised guidance</li> </ul>	<ul style="list-style-type: none"> <li>A company's definition of substantive impact should refer to the probability threshold applied</li> </ul>
W4.1b	What is the total number of facilities exposed to water risks with the potential to have a substantive financial or strategic impact on your business, and what proportion of your company-wide facilities does this represent?	W3.2a	Modified question <ul style="list-style-type: none"> <li>Modified column header: C1 and C2</li> <li>Modified question wording</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>This question asks for an aggregate of risk exposure information previously provided by river basin</li> </ul>

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
W4.1c	By river basin, what is the number and proportion of facilities exposed to water risks that could have a substantive impact on your business, and what is the potential business impact associated with those facilities?	W3.2a; W3.2b	Modified question <ul style="list-style-type: none"> <li>Merged data points: 2017 W3.2a-b</li> <li>Modified question wording</li> <li>New columns: C4, C5, C6, C7 and C8.</li> </ul>	<ul style="list-style-type: none"> <li>To facilitate comparability, a single business impact indicator, proportion of global revenue, replaces the previous response options</li> </ul>
Water-related risks and response				
W4.2	Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	W3.2c	Modified question <ul style="list-style-type: none"> <li>Modified column headers: C4, C5, C6 and C12</li> <li>Modified question wording</li> <li>New columns: C3, C8, C10, C11, C12, C13, C13, C15</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Per river basin, companies select what they consider to be the primary risk driver causing a particular substantive impact, rather than selecting all that apply. This facilitates data analysis. To report additional risk drivers in a basin, respondents need to add a new row</li> <li>A numerical figure requested for the potential financial impact of the risk and the cost of the response strategy (previously a text response). This information helps data-users to better evaluate risk exposure</li> </ul>
W4.2a	Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	W3.2d	Modified question <ul style="list-style-type: none"> <li>Modified column headers: C4, C5, C6 and C12</li> <li>Modified question wording</li> <li>New columns: C3, C8, C10, C11, C12, C13, C13, C15</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Risk table now asks about risks drivers anywhere in the value chain beyond direct operations, rather than just the supply chain, and the impacts they have on the company itself. This reflects a widening of company focus to, and greater investor interest in, water risk exposure, opportunities and impacts within the value chain</li> <li>Per river basin, companies can select a single risk driver causing a substantive impact, rather than selecting all that apply. To report additional risk drivers in a basin, respondents can add a new row</li> <li>A numerical figure is requested for the potential financial impact of the risk and the cost of the response strategy (previously a text response)</li> </ul>
W4.2b	Why does your organization not consider itself exposed to water risks in its direct operations with the potential to have a substantive financial or strategic impact?	W3.2e	Minor changes	<ul style="list-style-type: none"> <li>N/A</li> </ul>
W4.2c	Why does your organization not consider itself exposed to water risks in its value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact?	W3.2f	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> </ul>	<ul style="list-style-type: none"> <li>Value chain rather than supply chain is referenced in the question wording to reflect other changes throughout the module</li> </ul>
Water-related opportunities				

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
W4.3	Have you identified any water-related opportunities with the potential to have a substantive financial or strategic impact on your business?	W4.1	Minor changes	<ul style="list-style-type: none"> <li>The response options distinguish between opportunities that are being realized and those that are not in order to determine which subsequent questions are presented</li> </ul>
W4.3a	Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.	W4.1a	Modified question <ul style="list-style-type: none"> <li>Modified column headers: C2, C4</li> <li>Modified question wording</li> <li>New columns: C1, C3, C5, C6 and C7</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Question wording clarifies that CDP asks only for details of opportunities that are being realized and have a market significance</li> <li>No longer requests a location for each opportunity</li> <li>New column asks for a description of the substantive opportunity</li> <li>New data points request a numeric value for the potential financial impact of the opportunity reported and an explanation for the figure</li> </ul>
W4.3b	Why does your organization not consider itself to have water-related opportunities?	W4.1b	Minor changes	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>W5 Facility-level water accounting</b>				
W5.1	For each facility referenced in W4.1c, provide coordinates, total water accounting data and comparisons with the previous reporting year.	W5.1 W5.2 W5.3	Modified question <ul style="list-style-type: none"> <li>Merged questions: 2017 W5.1-W5.3</li> <li>Modified column header: C2</li> <li>Modified question wording</li> <li>New columns: C5, C6, C7, C8, C10, C11, C12, C13, C14</li> <li>Revised definitions and guidance</li> </ul>	<ul style="list-style-type: none"> <li>To ease reporting, total withdrawals, discharge and consumption volumes for each facility at risk have been brought into the table in this question, and the previous stand-alone questions removed</li> <li>Geo-location data is requested for each facility at risk (W5.1)</li> <li>Changes in definitions for discharges and consumption - see row W1.2 above</li> </ul>
W5.1a	For each facility referenced in W5.1, provide withdrawal data by water source.	W5.1a	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>Modified column headers</li> <li>New columns C2</li> <li>Merged columns: C8</li> <li>Revised definitions</li> </ul>	<ul style="list-style-type: none"> <li>Withdrawal sources revised to match changes in the corporate level accounting request</li> </ul>
W5.1b	For each facility referenced in W5.1, provide discharge data by destination.	W5.2a	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> </ul>	<ul style="list-style-type: none"> <li>Discharge destinations revised to match changes in the corporate level accounting request</li> <li>Changes in definition of discharge - see row W1.2 above</li> </ul>
W5.1c	For each facility referenced in W5.1, provide the volume and proportion of your total water use that is recycled or reused, and give the comparison with the previous reporting year.		New question	<ul style="list-style-type: none"> <li>CDP asks for absolute volumes to allow companies to demonstrate trends in recycling activity at the facility level for sites exposed the company to risk</li> </ul>

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
W5.1d	For each of the facilities referenced in W5.1, what proportion of water accounting data has been externally verified?	W5.4	Modified question <ul style="list-style-type: none"> <li>Modified column header: C2</li> <li>Modified question wording</li> <li>New rows</li> </ul>	<ul style="list-style-type: none"> <li>New rows for 'quality of withdrawals' and 'temperature of discharges' to align with section W1.2</li> </ul>
<b>W6 Governance</b>				
Water policy				
W6.1	Does your organization have a water policy?	W6.3	Minor changes	<ul style="list-style-type: none"> <li>Strategy questions have been removed from the Governance section as there is a new dedicated module on business strategy</li> <li>The response option distinguishes between a publicly available and an internal policy as CDP wishes to see companies sharing their water security challenges, standards and commitments publicly</li> </ul>
W6.1a	Select the options that best describe the scope and content of your water policy.	W6.3a	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>New column: C1</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Column has been split into Scope and Content to facilitate reporting</li> </ul>
Board oversight				
W6.2	Is there board level oversight of water-related issues within your organization?	W6.1	Modified question <ul style="list-style-type: none"> <li>Modified question</li> </ul>	<ul style="list-style-type: none"> <li>Board oversight questions now align across themes.</li> <li>This is a filter question</li> </ul>
W6.2a	Identify the position(s) of the individual(s) on the board with responsibility for water-related issues.	W6.1	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>New columns: C1 and C2</li> </ul>	<ul style="list-style-type: none"> <li>The 2017 question on responsibility has been split into board oversight (W6.2a) and management responsibility (W6.3)</li> <li>A list of positions on the board is included</li> </ul>
W6.2b	Provide further details on the board's oversight of water-related issues.		New question	<ul style="list-style-type: none"> <li>This asks about the mechanisms of governance for water, as well as the frequency that water matters are a scheduled agenda item at board level. These questions allow data users to know if the highest levels of a company are engaged with water challenges and opportunities</li> </ul>
W6.2c	Why is there no board-level oversight of water-related issues and what are your plans to change this in the future?		New question	<ul style="list-style-type: none"> <li>Allows companies to explain their water governance when there is no board insight and indicate their plans</li> </ul>
Management responsibility				
W6.3	Below board level, provide the highest-level management position(s) or committee(s) with responsibility for water-related issues.	W6.1	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>New columns C2 and C4</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Requests the main responsibility of the individual below the board with the highest responsibility, asks how frequently they report to the board. Assigning management level responsibility indicates to CDP data users that the organization is committed to implementing its water strategy</li> </ul>

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
<b>Public policy engagement</b>				
W6.5	Do you engage in activities that could either directly or indirectly influence public policy on water through any of the following?		New question	<ul style="list-style-type: none"> <li>Companies are requested to indicate if they engage with policy makers, trade associations and research funding organizations. This is a filter for the new question</li> </ul>
W6.5a	What processes do you have in place to ensure that all of your direct and indirect activities seeking to influence policy are consistent with your water policy/water commitments?		New question	<ul style="list-style-type: none"> <li>It is important that boards have established mechanisms to ensure that any activity seeking to externally influence policy agendas aligns with the company's commitments and strategic objectives for water security</li> </ul>
<b>W7 Business strategy</b>				
<b>Strategic plan</b>				
W7.1	Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how?		New question	<ul style="list-style-type: none"> <li>This new module replaces previous questions related to strategy</li> <li>It collects information on how a company is adapting its long-term business model to secure a sustainable future, in terms of both its own resilience and securing water for all. It flags that companies need to be considering how to include water related issues in long term planning/strategy and that they must be accounted for financially as well</li> <li>It strengthens the forward-looking focus of the water questionnaire, and aligns with the Climate Change and Forests questionnaires. It has also been driven by the TCFD - Task Force on Climate Related Disclosure – that recommends disclosure of specific financial and other information to help investors assess risks and opportunities related to climate change and a company's response and resilience</li> </ul>
<b>Capex/Opex</b>				
W7.2	What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?	W6.4	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>New columns: C2 and C4</li> <li>Modified column headers: C1, C3, C5</li> </ul>	<ul style="list-style-type: none"> <li>Now asks for anticipated as well as past trends in water related Capex/Opex</li> </ul>
<b>Scenario analysis</b>				
W7.3	Does your organization use climate-related scenario analysis to inform its business strategy?		New question	<ul style="list-style-type: none"> <li>One of the recommendations of the TCFD is reporting on the use of scenario analysis to consider different futures as well as a business as usual future, and then the company's response to those possible futures.</li> <li>We ask about the use of climate-related scenario analysis and not water-related scenario analysis as CDP is taking a staged approach to disclosure on this topic and will develop it once the use of this tool has matured with regards to water</li> </ul>

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
W7.3a	Has your organization identified any water-related outcomes from your climate-related scenario analysis?		New question	<ul style="list-style-type: none"> <li>CDP wishes companies to report any water-related outcomes and implications associated with the use of climate-related scenario analysis, and how they are responding</li> </ul>
W7.3b	What water-related outcomes were identified from the use of climate-related scenario analysis, and what was your organization's response?		New question	<ul style="list-style-type: none"> <li>Investors want to see that business models are being modified to maximize opportunities posed by different climate futures</li> <li>This question encourages companies to connect their use of climate scenario analysis to water issues as there are frequently significant linkages which companies should pay attention to</li> </ul>
<b>Water pricing</b>				
W7.4	Does your company use an internal price on water?		New question	<ul style="list-style-type: none"> <li>It is useful for CDP data users to know if companies are using an internal price for water or if they are exploring any water valuation options as part of building resilience. Applying an internal price on water that more accurately reflects the costs of water provision can help companies to understand opportunities for efficiencies and prepare for potential future price changes</li> <li>This data point was previously included as a dropdown within removed strategy question 2017 W6.2a</li> </ul>
<b>W8 Targets</b>				
W8.1	Describe your approach to setting and monitoring water-related targets and/or goals.	W8.1	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>New columns: C1, C2 and C3</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>This was a section within the 2017 Response module, but it is now a separate module</li> <li>New information is requested on the company's approach to target and goal setting, and whether any are monitored at the corporate level. This lets CDP data users know how targets and goals are linked to the company's water risks and impacts and its business strategy, and reflect a trend towards more context based target setting.</li> <li>This is a filter question</li> </ul>
W8.1a	Provide details of your water targets that are monitored at the corporate level, and the progress made.	W8.1a	Modified question <ul style="list-style-type: none"> <li>Modified column headers: C6, C7 and C10</li> <li>Modified question wording</li> <li>New columns: C1, C3, C8, C9 and C11</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Question wording clarifies that CDP asks only for details of targets that are monitored and have significance for the business at the corporate level</li> <li>Targets will be tracked year-on-year with a unique identifier</li> <li>Targets require a start and end year, in addition to a baseline year for the metric</li> </ul>



2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
W8.1b	Provide details of your water goal (s) that are monitored at the corporate level and the progress made.	W8.1b	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>New columns: C2, C5, C6 and C7</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Question wording clarifies that CDP asks only for details of goals that are monitored and have significance for the business at the corporate level</li> <li>Goals require a start and end year, in addition to a baseline year for the metric</li> </ul>
W8.1c	Why do you not have water target(s) or goal(s) and what are your plans to develop these in the future?	W8.1c	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>New columns: C1 and C2</li> </ul>	<ul style="list-style-type: none"> <li>Text response changed to a table with drop-down options to facilitate reporting</li> </ul>
<b>W9 Linkages and tradeoffs</b>				
W9.1	Has your organization identified any linkages or trade-offs between water and other environmental issues in its direct operations and/or other parts of its value chain?	W9.1	Modified question <ul style="list-style-type: none"> <li>Modified question wording</li> <li>Revised definitions and guidance</li> </ul>	<ul style="list-style-type: none"> <li>Scope of the question has been expanded to all stages of the value chain</li> </ul>
W9.1a	Describe the linkages or trade-offs and the related management policy or action.	W9.1a	Modified question <ul style="list-style-type: none"> <li>Modified column header: C1</li> <li>Modified question wording</li> <li>New column: C1</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>Enhanced and separate lists of linkages and tradeoffs based on response data</li> </ul>
W9.1b	Why has your organization not identified any linkages or trade-offs between water and other environmental issues?		New question	<ul style="list-style-type: none"> <li>Allows companies to provide an explanation if they have not identified linkages or tradeoffs</li> </ul>
<b>W10 Verification</b>				
W10.1	Do you verify any other water information reported in your CDP disclosure (not already covered by W5.1d)?		New question	<ul style="list-style-type: none"> <li>The request is for transparency only and it will be scored for just for disclosure</li> </ul>
W10.1a	Which data points within your CDP disclosure have been verified, and which standards were used?		New question	<ul style="list-style-type: none"> <li>Companies with verification programs can simply report their current verification practice</li> <li>CDP is not making any judgement of the validity of any particular verification approach or standard</li> </ul>
<b>W11 Signoff</b>				
W11.1	Provide details for the person that has signed off (approved) your CDP water response.	W10.1	No change	<ul style="list-style-type: none"> <li>N/A</li> </ul>

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
W11.2	Please indicate whether your organization agrees for CDP to transfer your publicly disclosed data on your impact and risk response strategies to the CEO Water Mandate's Water Action Hub [applies only to W2.1a (response to impacts), W4.2 and W4.2a (response to risks)].	W10.2	No change	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>SW Supply chain module</b>				
SW0.1	What is your organization's annual revenue for the reporting period?		New question	<ul style="list-style-type: none"> <li>Annual revenue for the reporting period provides contextual information for requesting CDP supply chain members</li> </ul>
SW0.2	Do you have an ISIN for your organization that you are willing to share with CDP?		New question	<ul style="list-style-type: none"> <li>Filter question</li> </ul>
SW0.2a	Please share your ISIN in the table below.		New question	<ul style="list-style-type: none"> <li>If available, responding companies should disclose their ISIN. ISIN codes are used globally in the identification of securities such as bonds, futures, and stocks</li> </ul>
<b>Facilities exposed to water risk</b>				
SW1.1	Have you identified if any of your facilities reported in W5.1 could have an impact on a requesting CDP supply chain member?		New question	<ul style="list-style-type: none"> <li>Filter question</li> </ul>
SW1.1a	Indicate which of the facilities referenced in W5.1 could affect a requesting CDP supply chain member.	SW1.1	Modified question <ul style="list-style-type: none"> <li>Modified column headers: C1 and C3</li> <li>Modified question wording</li> <li>New columns: C2 and C4</li> </ul>	<ul style="list-style-type: none"> <li>Companies are now asked to describe the potential impacts of facilities at risk to requesting CDP supply chain members</li> </ul>
SW1.2	Are you able to provide geolocation data for your site facilities not already reported in W5.1?	SW1.2	Minor changes	<ul style="list-style-type: none"> <li>Filter question</li> </ul>
SW1.2a	Please provide geolocation data for your site facilities not already reported in W5.1.	SW1.2a	Modified question <ul style="list-style-type: none"> <li>Modified column headers: C1, C2 and C3</li> <li>Modified question wording</li> <li>New column: C4</li> </ul>	<ul style="list-style-type: none"> <li>The new CDP disclosure platform will improve the experience of responding companies in uploading geolocation data</li> <li>"Facility-type" information is no longer asked in the geolocation disclosure</li> </ul>
<b>Collaborative opportunities</b>				

2018 Question no.	Question text	2017 Question no.	Revisions from 2017	Details and rationale for revisions
SW2.1	Please propose any mutually beneficial water-related projects you could collaborate on with specific CDP supply chain members.	SW2.1	Modified question <ul style="list-style-type: none"> <li>Modified column header: C1 and C5</li> <li>Modified question wording</li> <li>New column: C2</li> <li>New drop-down options</li> </ul>	<ul style="list-style-type: none"> <li>The enhanced list of projects and motivations based on response data will reduce the reporting burden for responding companies and facilitate more quantitative insights for CDP data users</li> <li>No longer request the financial benefits of proposed collaborative projects</li> </ul>
SW2.2	Have any water projects been implemented due to CDP supply chain member engagement?	SW2.2	<ul style="list-style-type: none"> <li>No change</li> </ul>	<ul style="list-style-type: none"> <li>Filter question</li> </ul>
SW2.2a	Please select the requesting CDP supply chain member(s) that have driven collaborative water projects.	SW2.2a	Modified question <ul style="list-style-type: none"> <li>Modified column header: C1 and C5</li> <li>Modified question wording</li> <li>New columns: C2 and C</li> </ul>	<ul style="list-style-type: none"> <li>The enhanced list of projects and motivations based on response data will reduce the reporting burden for responding companies and facilitate more quantitative insights for CDP data users</li> </ul>
<b>Product water intensity</b>				
SW3.1	Provide any available water intensity values for your organization's products or services across its operation.	SW3.1	Modified question <ul style="list-style-type: none"> <li>Modified column header: C2</li> <li>Modified question wording</li> <li>New columns: C3 and C4</li> </ul>	<ul style="list-style-type: none"> <li>Simplified response table (3 fewer columns than in 2017)</li> <li>CDP no longer requests information about the basin in which products are produced</li> </ul>

## 4. 2018 map

Indicates the structure of the general questions in the current questionnaire.

Module no.	Module	Section no.	Section	Question no.	2018 question	Linked questions	Minimum Tier
W0	Introduction	W0.1	Introduction	W0.1	Give a general description of and introduction to your organization.		Yes
W0	Introduction	W0.1	Introduction	W0.2	State the start and end date of the year for which you are reporting data.		Yes
W0	Introduction	W0.1	Introduction	W0.3	Select the countries for which you will be supplying data.	W2.1a; W2.2b; W4.1c; W4.2; W4.2a; W5.1	No
W0	Introduction	W0.1	Introduction	W0.4	Select the currency used for all financial information disclosed throughout your response.		Yes
W0	Introduction	W0.1	Introduction	W0.5	Select the option that best describes the reporting boundary for companies, entities, or groups for which water impacts on your business are being reported.		Yes
W0	Introduction	W0.1	Introduction	W0.6	Within this boundary, are there any geographies, facilities, water aspects, or other exclusions from your disclosure?		Yes
W0	Introduction	W0.1	Introduction	W0.6a	Please report the exclusions.		Yes
W1	Current State	W1.1	Dependence	W1.1	Rate the importance (current and future) of water quality and water quantity to the success of your business.	W1.2; W1.3; W1.4	Yes
W1	Current State	W1.2	Company-wide water accounting	W1.2	Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	W1.1; W1.2b; W-OG1.2c; W1.2d; W1.2g; W1.2h; W1.2j; W-MM1.2j; W-OG1.2j	Yes
W1	Current State	W1.2	Company-wide water accounting	W1.2b	What are the total volumes of water withdrawn, discharged, and consumed across all your operations, and how do these volumes compare to the previous reporting year?	W1.2	Yes
W1	Current State	W1.2	Company-wide water accounting	W1.2d	Provide the proportion of your total withdrawals sourced from water stressed areas.	W1.2	Yes
W1	Current State	W1.2	Company-wide water accounting	W1.2h	Provide total water withdrawal data by source.	W1.2	Yes
W1	Current State	W1.2	Company-wide water accounting	W1.2i	Provide total water discharge data by destination.	W1.2	No
W1	Current State	W1.2	Company-wide water accounting	W1.2j	What proportion of your total water use do you recycle or reuse?	W1.2	Yes
W1	Current State	W1.4	Value chain engagement	W1.4	Do you engage with your value chain on water-related issues?	W1.1; W1.4a; W1.4b, W1.4c	No
W1	Current State	W1.4	Value chain engagement	W1.4a	What proportion of suppliers do you request to report on their water use, risks and/or management information and what proportion of your procurement spend does this represent?	W1.4	No
W1	Current State	W1.4	Value chain engagement	W1.4b	Provide details of any other water-related supplier engagement activity.	W1.4	No
W1	Current State	W1.4	Value chain engagement	W1.4c	What is your organization's rationale and strategy for prioritizing engagements with customers or other partners in its value chain?	W1.4	No

Module no.	Module	Section no.	Section	Question no.	2018 question	Linked questions	Minimum Tier
W1	Current State	W1.4	Value chain engagement	W1.4d	Why do you not engage with any stages of your value chain on water-related issues and what are your plans?	W1.4	No
W2	Business impacts	W2.1	Recent impacts on your business	W2.1	Has your organization experienced any detrimental water-related impacts?	W2.1a	Yes
W2	Business impacts	W2.1	Recent impacts on your business	W2.1a	Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.	W0.3; W2.1	Yes
W2	Business impacts	W2.2	Compliance impacts	W2.2	In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?	W2.2a; W2.2b	Yes
W2	Business impacts	W2.2	Compliance impacts	W2.2a	Provide the total number and financial details of all water-related fines	W2.2	No
W2	Business impacts	W2.2	Compliance impacts	W2.2b	Provide details for all significant fines, enforcement orders, and/or penalties for water-related regulatory violations in the reporting year, and your plans for resolving them.	W0.3; W2.2	No
W3	Procedures	W3.3	Risk identification and assessment procedures	W3.3	Does your organization undertake a water-related risk assessment?	W3.3a; W3.3b; W3.3c; W3.3d; W3.3e	Yes
W3	Procedures	W3.3	Risk identification and assessment procedures	W3.3a	Select the options that best describe your procedures for identifying and assessing water-related risks.	W3.3	Yes
W3	Procedures	W3.3	Risk identification and assessment procedures	W3.3b	Which of the following contextual issues are considered in your organization's water-related risk assessments?	W3.3	No
W3	Procedures	W3.3	Risk identification and assessment procedures	W3.3c	Which of the following stakeholders are considered in your organization's water-related risk assessments?	W3.3	No
W3	Procedures	W3.3	Risk identification and assessment procedures	W3.3d	Describe your organization's process for identifying, assessing and responding to water-related risks within your direct operations and other stages of your value chain.	W3.3	No
W3	Procedures	W3.3	Risk identification and assessment procedures	W3.3e	Why does your organization not undertake a water-related risk assessment?	W3.3	Yes
W4	Risks and opportunities	W4.1	Risk exposure	W4.1	Have you identified any inherent water-related risks with the potential to have a substantive financial or strategic impact on your business?	W4.1a; W4.1b; W4.1c	Yes
W4	Risks and opportunities	W4.1	Risk exposure	W4.1a	How does your organization define substantive financial or strategic impact on your business?	W4.1	No
W4	Risks and opportunities	W4.1	Risk exposure	W4.1b	What is the total number of facilities exposed to water risks with the potential to have a substantive financial or strategic impact on your business, and what proportion of your company-wide facilities does this represent?	W4.1	Yes
W4	Risks and opportunities	W4.1	Risk exposure	W4.1c	By river basin, what is the number and proportion of facilities exposed to water risks that could have a substantive impact on your business, and what is the potential business impact associated with those facilities?	W0.3; W4.1; W5.1	No
W4	Risks and opportunities	W4.2	Water-related risks and response	W4.2	Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	W0.3; W4.1	Yes
W4	Risks and opportunities	W4.2	Water-related risks and response	W4.2a	Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	W0.3; W4.1	No
W4	Risks and opportunities	W4.2	Water-related risks and response	W4.2b	Why does your organization not consider itself exposed to water risks in its direct operations with the potential to have a substantive financial or strategic impact?	W4.1	Yes

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W4	Risks and opportunities	W4.2	Water-related risks and response	W4.2c	Why does your organization not consider itself exposed to water risks in its value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact?	W4.1	No
W4	Risks and opportunities	W4.3	Water-related opportunities	W4.3	Have you identified any water-related opportunities with the potential to have a substantive financial or strategic impact on your business?	W4.3a; W4.3b	No
W4	Risks and opportunities	W4.3	Water-related opportunities	W4.3a	Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.	W4.3	Yes
W4	Risks and opportunities	W4.3	Water-related opportunities	W4.3b	Why does your organization not consider itself to have water-related opportunities?	W4.3	Yes
W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1	For each facility referenced in W4.1c, provide coordinates, total water accounting data and comparisons with the previous reporting year.	W0.3; W4.1c; W5.1a; W5.1b; W5.1c; W5.1d	Yes
W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1a	For each facility referenced in W5.1, provide withdrawal data by water source.	W5.1	No
W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1b	For each facility referenced in W5.1, provide discharge data by destination.	W5.1	No
W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1c	For each facility referenced in W5.1, provide the volume and proportion of your total water use that is recycled or reused, and give the comparison with the previous reporting year.	W5.1	No
W5	Facility-level water accounting	W5.1	Facility-level water accounting	W5.1d	For each of the facilities referenced in W5.1, what proportion of water accounting data has been externally verified?	W5.1	No
W6	Governance	W6.1	Water policy	W6.1	Does your organization have a water policy?	W6.1a	Yes
W6	Governance	W6.1	Water policy	W6.1a	Select the options that best describe the scope and content of your water policy.	W6.1	Yes
W6	Governance	W6.2	Board oversight	W6.2	Is there board level oversight of water-related issues within your organization?	W6.2a; W6.2b; W6.2c	Yes
W6	Governance	W6.2	Board oversight	W6.2a	Identify the position(s) of the individual(s) on the board with responsibility for water-related issues.	W6.2	No
W6	Governance	W6.2	Board oversight	W6.2b	Provide further details on the board's oversight of water-related issues.	W6.2	No
W6	Governance	W6.2	Board oversight	W6.2c	Why is there no board-level oversight of water-related issues and what are your plans to change this in the future?	W6.2	No
W6	Governance	W6.3	Management responsibility	W6.3	Below board level, provide the highest-level management position(s) or committee(s) with responsibility for water-related issues.		Yes
W6	Governance	W6.5	Public policy engagement	W6.5	Do you engage in activities that could either directly or indirectly influence public policy on water through any of the following?	W6.5a	No
W6	Governance	W6.5	Public policy engagement	W6.5a	What processes do you have in place to ensure that all of your direct and indirect activities that influence policy are consistent with your water policy/water commitments?	W6.5	No
W7	Business strategy	W7.1	Business strategy	W7.1	Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how?		Yes
W7	Business strategy	W7.2	Capex/Opex	W7.2	What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?		No
W7	Business strategy	W7.3	Scenario analysis	W7.3	Does your organization use climate-related scenario analysis to inform its business strategy?	W7.3a	No

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W7	Business strategy	W7.3	Scenario analysis	W7.3a	Has your organization identified any water-related outcomes from your climate-related scenario analysis?	W7.3; W7.3b	No
W7	Business strategy	W7.3	Scenario analysis	W7.3b	What water-related outcomes were identified from the use of climate-related scenario analysis, and what was your organization's response?	W7.3a	No
W7	Business strategy	W7.4	Water pricing	W7.4	Does your company use an internal price on water?		No
W8	Targets	W8.1	Targets and goals	W8.1	Describe your approach to setting and monitoring water-related targets and/or goals.	W8.1a; W8.1b; W8.1c	No
W8	Targets	W8.1	Targets and goals	W8.1a	Provide details of your water targets that are monitored at the corporate level, and the progress made.	W8.1	Yes
W8	Targets	W8.1	Targets and goals	W8.1b	Provide details of your water goal(s) that are monitored at the corporate level and the progress made.	W8.1	Yes
W8	Targets	W8.1	Targets and goals	W8.1c	Why do you not have corporate water target(s) or goal(s) and what are your plans to develop these in the future?	W8.1	Yes
W9	Linkages and trade-offs	W9.1	Managing linkages and trade-offs	W9.1	Has your organization identified any linkages or trade-offs between water and other environmental issues in its direct operations and/or other parts of its value chain?	W9.1a; W9.1b	No
W9	Linkages and trade-offs	W9.1	Managing linkages and trade-offs	W9.1a	Describe the linkages or trade-offs and the related management policy or action.	W9.1	No
W9	Linkages and trade-offs	W9.1	Managing linkages and trade-offs	W9.1b	Why has your organization not identified any linkages or trade-offs between water and other environmental issues?	W9.1	No
W10	Verification	W10.1	Verification and assurance	W10.1	Do you verify any other water information reported in your CDP disclosure (not already covered by W5.1d)?	W10.1a	No
W10	Verification	W10.1	Verification and assurance	W10.1a	Which data points within your CDP disclosure have been verified, and which standards were used?	W10.1	No
W11	Sign off	W11.1	Sign off	W11.1	Provide details for the person that has signed off (approved) your CDP water response.		Yes
W11	Sign off	W11.2	Water Action Hub	W11.2	Please indicate whether your organization agrees for CDP to transfer your publicly disclosed data on your impact and risk response strategies to the CEO Water Mandate's Water Action Hub.		No
SW	Supply chain	SW0	Introduction	SW0.1	What is your organization's annual revenue for the reporting period?		Yes
SW	Supply chain	SW0	Introduction	SW0.2	Do you have an ISIN for your organization that you are willing to share with CDP?	SW0.2a	Yes
SW	Supply chain	SW0	Introduction	SW0.2a	Please share your ISIN in the table below.	SW0.2	Yes
SW	Supply chain	SW1	Facilities exposed to water risk	SW1.1	Have you identified if any of your facilities reported in W5.1 could have an impact on a requesting CDP supply chain member?	SW1.1a	Yes
SW	Supply chain	SW1	Facilities exposed to water risk	SW1.1a	Indicate which of the facilities referenced in W5.1 could affect a requesting CDP supply chain member.	SW1.1; W5.1	Yes
SW	Supply chain	SW1	Facilities exposed to water risk	SW1.2	Are you able to provide geolocation data for your site facilities not already reported in W5.1?	SW1.2a	Yes
SW	Supply chain	SW1	Facilities exposed to water risk	SW1.2a	Please provide geolocation data for your site facilities not already reported in W5.1.	SW1.2	Yes
SW	Supply chain	SW2	Collaborative opportunities	SW2.1	Please propose any mutually beneficial water-related projects you could collaborate on with specific CDP supply chain members.		Yes

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SW	Supply chain	SW2	Collaborative opportunities	SW2.2	Have any water projects been implemented due to CDP supply chain member engagement?	SW2.2a	Yes
SW	Supply chain	SW2	Collaborative opportunities	SW2.2a	Please select the requesting CDP supply chain member(s) that have driven collaborative water projects.	SW2.2	Yes
SW	Supply chain	SW3	Product water intensity	SW3.1	Provide any available water intensity values for your organization's products or services across its operation.		No