

CDP to GRI Summary Linkage Table (A1)

How is the CDP water security questionnaire (2018) aligned with GRI 303: Water and Effluents 2018?

The following summary table shows at a glance how the CDP water security questionnaire (2018) is aligned with GRI 303: Water and Effluents 2018. The comprehensive table can be found on pages 12-34.

CDP	GRI
W0 Introduction module	GRI 103: Management Approach (used together with GRI 303: Water and Effluents) Disclosure 103-1 Explanation of the material topic and its Boundary: 103-1-b, 103-1-c
W1 Current state	GRI 103: Management Approach (used together with GRI 303: Water and Effluents) Disclosure 103-2 The management approach and its components: 103-2 GRI 303: Water and Effluents Disclosure 303-1 Interactions with water as a shared resource: 303-1-a, 303-1-c, clause 1.2.1 Disclosure 303-3 Water withdrawal: 303-3-a, 303-3-b, 303-3-c, 303-3-d, clause 2.1 Disclosure 303-4 Water discharge: 303-4-a, 303-4-e Disclosure 303-5 Water consumption: 303-5-a, 303-5-d
W2 Business impacts	GRI 103: Management Approach (used together with GRI 303: Water and Effluents) Disclosure 103-1 Explanation of the material topic and its Boundary: 103-1-a Disclosure 103-2 The management approach and its components: 103-2 Disclosure 103-3 Evaluation of the management approach: 103-3 GRI 303: Water and Effluents Disclosure 303-1 Interactions with water as a shared resource: 303-1-c, clause 1.2.2 Disclosure 303-4 Water discharge: 303-4-d-iii, clause 2.4.1
W3 Procedures	GRI 103: Management Approach (used together with GRI 303: Water and Effluents) Disclosure 103-1 Explanation of the material topic and its Boundary: 103-1-a GRI 303: Water and Effluents Disclosure 303-1 Interactions with water as a shared resource: 303-1-b
W4 Risks and opportunities	GRI 103: Management Approach (used together with GRI 303: Water and Effluents) Disclosure 103-1 Explanation of the material topic and its Boundary: 103-1-a Disclosure 103-2 The management approach and its components: 103-2 Disclosure 103-3 Evaluation of the management approach: 103-3 GRI 303: Water and Effluents Disclosure 303-1 Interactions with water as a shared resource: 303-1-c

CDP	GRI
W5 Facility-level water accounting	<p>GRI 303: Water and Effluents</p> <p>Disclosure 303-3 Water withdrawal: 303-3-d, clause 2.2.1</p> <p>Disclosure 303-5 Water consumption: 303-5-d, clause 2.5.1</p>
W6 Governance	<p>GRI 103: Management Approach (used together with <i>GRI 303: Water and Effluents</i>)</p> <p>Disclosure 103-2 The management approach and its components: 103-2-c-i, 103-2-c-ii, 103-2-c-iii, 103-2-c-iv</p>
W7 Business strategy	<p>GRI 103: Management Approach (used together with <i>GRI 303: Water and Effluents</i>)</p> <p>Disclosure 103-1 Explanation of the material topic and its Boundary: 103-1-a</p> <p>Disclosure 103-2 The management approach and its components: 103-2</p>
W8 Targets	<p>GRI 103: Management Approach (used together with <i>GRI 303: Water and Effluents</i>)</p> <p>Disclosure 103-2 The management approach and its components: 103-2-c-iii</p> <p>GRI 303: Water and Effluents</p> <p>Disclosure 303-1 Interactions with water as a shared resource: 303-1-d</p>

GRI to CDP Summary Linkage Table (B1)

How is GRI 303: Water and Effluents 2018 aligned with the CDP water security questionnaire (2018)?

The following summary table shows at a glance how GRI 303: Water and Effluents 2018 is aligned with the CDP water security questionnaire (2018). The comprehensive table can be found on pages 35-57.

GRI	CDP
GRI 103: Management Approach (used together with GRI 303: Water and Effluents)	
Disclosure 103-1 Explanation of the material topic and its Boundary	W0 Introduction module Introduction: W0.5, W0.6, W0.6a W2 Business impacts Recent impacts on your business: W2.1, W2.1a W3 Procedures Risk identification and assessment procedures: W3.3, W3.3a, W3.3b, W3.3c, W3.3d W4 Risks and opportunities Risk exposure: W4.1a Water-related risks and response: W4.2, W4.2a W7 Business strategy Scenario analysis: W7.3, W7.3a, W7.3b
Disclosure 103-2 The management approach and its components	W1 Current state Company-wide water accounting: W1.2 W2 Business impacts Recent impacts on your business: W2.1a W4 Risks and opportunities Water-related risks and response: W4.2, W4.2a W6 Governance Water policy: W6.1, W6.1a Board oversight: W6.2, W6.2a, W6.2b Management responsibility: W6.3 W7 Business strategy Strategic plan: W7.1 Scenario analysis: W7.3b

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GRI	CDP
	<p><i>Continues from previous page »</i></p> <p>W8 Targets</p> <p>Targets and goals: W8.1, W8.1a, W8.1b</p>
<p>Disclosure 103-3</p> <p>Evaluation of the management approach</p>	<p>W2 Business impacts</p> <p>Recent impacts on your business: W2.1a</p> <p>W4 Risks and opportunities</p> <p>Water-related risks and response: W4.2, W4.2a</p>
GRI 303: Water and Effluents	
<p>Disclosure 303-1</p> <p>Interactions with water as a shared resource</p>	<p>W1 Current state</p> <p>Dependence: W1.1</p> <p>Value-chain engagement: W1.4, W1.4a, W1.4b, W1.4c, W1.4d</p> <p>W2 Business impacts</p> <p>Recent impacts on your business: W2.1a</p> <p>W3 Procedures</p> <p>Risk identification and assessment procedures: W3.3, W3.3a, W3.3b, W3.3c, W3.3d</p> <p>W4 Risks and opportunities</p> <p>Water-related risks and response: W4.2, W4.2a</p> <p>W8 Targets</p> <p>Targets and goals: W8.1, W8.1a, W8.1b</p>
<p>Disclosure 303-3</p> <p>Water withdrawal</p>	<p>W1 Current state</p> <p>Company-wide water accounting: W1.2b, W1.2d, W1.2h</p> <p>W5 Facility-level water accounting</p> <p>Facility-level water accounting: W5.1, W5.1a</p>
<p>Disclosure 303-4</p> <p>Water discharge</p>	<p>W1 Current state</p> <p>Company-wide water accounting: W1.2b, W1.2i</p> <p>W2 Business impacts</p> <p>Compliance impacts: W2.2, W2.2a, W2.2b</p>
<p>Disclosure 303-5</p> <p>Water consumption</p>	<p>W1 Current state</p> <p>Company-wide water accounting: W1.2b</p> <p>W5 Facility-level water accounting</p> <p>Facility-level water accounting: W5.1</p>

CDP to GRI Comprehensive Linkage Table (A2)

How is the CDP water security questionnaire (2018) aligned with GRI 303: Water and Effluents 2018?

The table below details the linkages between the CDP water security questionnaire (2018) and *GRI 303: Water and Effluents 2018*. The table is useful for organizations that have responded to the CDP questionnaire and would like to use this information for reporting on the topic of water and effluents in accordance with *GRI 303: Water and Effluents 2018*. The comments in the table support and expand on the linkages between the two reporting frameworks.

The table only includes the CDP water security questions (2018) that can be used to report on at least one of the disclosures in *GRI 303: Water and Effluents 2018*.

CDP Water Security Questions	GRI Disclosures	Comments
W0 Introduction module		
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.	GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>) Disclosure 103-1-b Explanation of the material topic and its Boundary b The Boundary for the material topic, which includes a description of: <ul style="list-style-type: none"> i. where the impacts occur; ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships. <i>See also 'Guidance for Disclosure 103-1-b'</i>	The information requested under W0.5 can be reported under GRI Disclosure 103-1-b on where the impacts occur, provided that the organizational entities included in the responses to the CDP questions are the same as the entities where the impacts occur, i.e., the organizational entities reported on are identical. For more information on the term 'boundary', see the section 'How to use this document' on pages 5-7.
W0.6 Within this boundary, are there any geographies, facilities, water aspects, or other exclusions from your disclosure? W0.6a Please report the exclusions.	GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>) Disclosure 103-1-c Explanation of the material topic and its Boundary c. Any specific limitation regarding the topic Boundary. <i>See also 'Guidance for Disclosure 103-1-c'</i>	The information requested under W0.6 and W06.a can be reported under GRI Disclosure 103-1-c. For more information on the term 'boundary', see the section 'How to use this document' on pages 5-7. In addition, when reporting on the topic of water and effluents in accordance with <i>GRI 303: Water and Effluents</i> , the organization can use specified 'reasons for omission' for Disclosures 303-1, 303-2, 303-3, 303-4, and 303-5 to explain why certain disclosures have not been reported. See Section 3 of <i>GRI 101: Foundation</i> for more information on reasons for omission.

CDP Water Security Questions	GRI Disclosures	Comments
W1 Current state		
Dependence		
W1.1 Rate the importance (current and future) of water quality and water quantity to the success of your business. <i>See also 'Requested content' for W1.1 in the CDP Water Security Reporting Guidance 2018</i>	GRI 303: WATER AND EFFLUENTS Disclosure 303-1-a Interactions with water as a shared resource a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff). <i>See also 'Guidance for Disclosure 303-1'</i> <i>Extract:</i> The description of how the organization interacts with water can include [...] information on what the water is used for in direct operations and elsewhere in the value chain (e.g., for cooling, storage, incorporating in products, growing crops). Clause 1.2.1 in Disclosure 303-1 Interactions with water as a shared resource 1.2.1 An overview of water use across the organization's value chain. <i>See also 'Guidance for clause 1.2.1'</i>	The information requested under W1.1 on what the water is primarily used for can be reported under GRI Disclosure 303-1-a. The description of how the organization interacts with water as required by Disclosure 303-1-a can include information on what the water is used for in direct operations and elsewhere in the value chain. W1.1 requests organizations to state the primary use of water for both the direct and indirect parts of their value chain, for both good quality freshwater and lower quality water. The information requested under W1.1 on how water use is distributed across the value chain can be reported under GRI clause 1.2.1.
Company-wide water accounting		
W1.2 Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>) Disclosure 103-2 The management approach and its components a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach. <i>Continues on next page »</i>	The information requested under W1.2 can be reported under GRI Disclosure 103-2. However, Disclosure 103-2 has a broader scope than W1.2, as it refers to the management approach for water and effluents more generally.

CDP Water Security Questions	GRI Disclosures	Comments
	<p><i>Continues from previous page »</i></p> <p>c. A description of the following, if the management approach includes that component:</p> <ol style="list-style-type: none"> Policies Commitments Goals and targets Responsibilities Resources Grievance mechanisms Specific actions, such as processes, projects, programs and initiatives 	
<p>W1.2b</p> <p>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?</p> <p><i>See also 'Requested content' for W1.2b in the CDP Water Security Reporting Guidance 2018</i></p>	<p>GRI 303: WATER AND EFFLUENTS</p> <p>Disclosure 303-3-a Water withdrawal</p> <p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Produced water; Third-party water. <p><i>See also 'Guidance for Disclosure 303-3'</i></p> <p><i>Extract: Surface water includes collected or harvested rainwater.</i></p> <p>Disclosure 303-3-d Water withdrawal</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p> <p>Disclosure 303-4-a Water discharge</p> <p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Third-party water, and the volume of this total sent for use to other organizations, if applicable. <p><i>Continues on next page »</i></p>	<p>Water withdrawal, discharge, and consumption</p> <p>The volumetric information on water withdrawn, discharged, and consumed requested under W1.2b can be reported under GRI Disclosures 303-3-a (Total water withdrawal from all areas), 303-4-a (Total water discharge to all areas), and 303-5-a (Total water consumption from all areas) respectively. However, take the following into consideration:</p> <p><i>Rainwater and domestic sewage</i></p> <p>Organizations may choose to exclude collected rainwater and domestic sewage from their water withdrawal/discharge volumes requested under W1.2b, only if the resulting error in their water balance would be less than 5%. Disclosures 303-3-a and 303-4-a require the inclusion of rainwater and domestic sewage when reporting the withdrawal/discharge volumes. Further, the water withdrawal/discharge volumes reported under Disclosures 303-3 (Water withdrawal) and 303-4 (Water discharge) may be used to calculate water consumption, which consequently also requires the inclusion of rainwater and domestic sewage.</p> <p>Contextual information</p> <p>The explanatory information on water withdrawn, discharged, and consumed requested under W1.2b can be reported under GRI Disclosures 303-3-d, 303-4-e, and 303-5-d respectively.</p> <p><i>Continues on next page »</i></p>

CDP Water Security Questions	GRI Disclosures	Comments
	<p><i>Continues from previous page »</i></p> <p>Disclosure 303-4-e Water discharge</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p> <p>Disclosure 303-5-a Water consumption</p> <p>a. Total water consumption from all areas in megaliters.</p> <p><i>See also 'Guidance for Disclosure 303-5'</i></p> <p><i>Extract:</i> If the reporting organization cannot directly measure water consumption, it may calculate this using the following formula:</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> $\begin{aligned} \text{Water consumption} &= \\ &\text{Total water withdrawal} \\ &- \\ &\text{Total water discharge} \end{aligned}$ </div> <p>Disclosure 303-5-d Water consumption</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p> <p><i>See also 'Guidance for Disclosure 303-5'</i></p> <p><i>Extract:</i> If the reporting organization cannot directly measure water consumption, it may calculate this using the following formula:</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> $\begin{aligned} \text{Water consumption} &= \\ &\text{Total water withdrawal} \\ &- \\ &\text{Total water discharge} \end{aligned}$ </div>	<p><i>Continues from previous page »</i></p> <p>W1.2b requests organizations to include any contextual information necessary to understand how the volumetric data have been compiled, such as any standards, methodologies, and assumptions used.</p> <p>W1.2b further requests organizations to indicate if the 'water consumption' figure is based on an aggregation of local measurements, an aggregation of local calculations, or is a company-wide calculation (for example, using withdrawals minus discharges).</p>

CDP Water Security Questions	GRI Disclosures	Comments
<p>W1.2d Provide the proportion of your total withdrawals sourced from water stressed areas.</p> <p><i>See also 'Requested content' for W1.2d in the CDP Water Security Reporting Guidance 2018</i></p>	<p>GRI 303: WATER AND EFFLUENTS</p> <p>Disclosure 303-3-b Water withdrawal</p> <p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Produced water; Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. <p><i>See also 'Guidance for Disclosure 303-3-b'</i></p> <p>Disclosure 303-3-d Water withdrawal</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p> <p>Clause 2.1 in Disclosure 303-3 Water withdrawal</p> <p>2.1 When compiling the information specified in Disclosure 303-3, the reporting organization shall use publicly available and credible tools and methodologies for assessing water stress in an area.</p>	<p>Water withdrawal from areas with water stress</p> <p>The information requested under W1.2d can be reported under GRI Disclosure 303-3-b (Total water withdrawal from all areas with water stress). However, take the following into consideration:</p> <p><i>Proportion vs. volumetric data</i></p> <p>Disclosure 303-3-b requires an absolute figure in megaliters, while W1.2d requests a proportion instead of volumetric data.</p> <p>The volume of water withdrawn in stressed areas that is used to calculate the proportion of withdrawals from stressed areas requested under W1.2d can be reported under Disclosure 303-3-b.</p> <p>Disclosure 303-3-b further requires a breakdown of total water withdrawal from all areas with water stress by source. This information is not requested under W1.2d.</p> <p><i>Assessing water stress in an area</i></p> <p>The information requested under W1.2d can be reported under Disclosure 303-3-b if the identification tool used to assess water stressed areas when responding to W1.2d is the same as the publicly available and credible tool or methodology used for assessing areas with water stress when reporting on Disclosure 303-3-b.</p> <p>Identification tool</p> <p>The information on the identification tool requested under W1.2d can be reported under GRI Disclosure 303-3-d.</p> <p><i>Continues on next page »</i></p>

CDP Water Security Questions	GRI Disclosures	Comments
		<p><i>Continues from previous page »</i></p> <p>W1.2d requests organizations to report the tool used to identify whether their withdrawals are located in geographic areas of water stress, and to report how the tool was used.</p> <p>Disclosure 303-3-d requires reporting any contextual information necessary to understand how the data have been compiled, in addition to the tools or methodologies used for assessing water stress in an area. This information is not requested under W1.2d.</p> <p>Publicly available and credible tools and methodologies</p> <p>The information requested under W1.2d can be used to meet GRI clause 2.1, if the tool used to identify whether withdrawals are located in geographic areas of water stress is a publicly available and credible tool.</p> <p>W1.2d requests organizations to report the tool used to identify whether their withdrawals are located in geographic areas of water stress. Organizations can select from four publicly available and credible methodologies for assessing levels of water stress. If they have used a different tool, methodology or data set, they are requested to provide a label for the tool/approach used and give details.</p>
<p>W1.2h Provide total water withdrawal data by source.</p> <p>Source:</p> <ul style="list-style-type: none"> • Fresh surface water, including rainwater, water from wetlands, rivers, and lakes • Brackish surface water/seawater • Groundwater - renewable • Groundwater - non-renewable • Produced water • Third party sources <p><i>See also 'Requested content' for W1.2h in the CDP Water Security Reporting Guidance 2018</i></p>	<p>GRI 303: WATER AND EFFLUENTS</p> <p>Disclosure 303-3-a Water withdrawal</p> <p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Produced water; Third-party water. <p><i>See also 'Guidance for Disclosure 303-3'</i></p> <p><i>Extract: Surface water includes collected or harvested rainwater.</i></p> <p><i>Continues on next page »</i></p>	<p>Water withdrawal by source</p> <p>The information requested under W1.2h can be reported under GRI Disclosure 303-3-a (Breakdown of total water withdrawal from all areas by source). However, take the following into consideration:</p> <p><i>Withdrawal sources</i></p> <ul style="list-style-type: none"> • Disclosure 303-3-a does not distinguish between fresh surface water and brackish surface water. The source 'Surface water' includes all water that occurs naturally on the Earth's surface whether it is fresh or brackish surface water. The following two figures requested under W1.2h <p><i>Continues on next page »</i></p>

CDP Water Security Questions	GRI Disclosures	Comments
	<p><i>Continues from previous page »</i></p> <p>Disclosure 303-3-c Water withdrawal</p> <p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <ol style="list-style-type: none"> Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); Other water ($> 1,000$ mg/L Total Dissolved Solids). <p><i>See also 'Guidance for Disclosure 303-3-c'</i></p> <p><i>Extract:</i> Other water constitutes any water that has a concentration of total dissolved solids higher than 1,000 mg/L. Other water is therefore all water that does not fall into the freshwater category.</p> <p>Disclosure 303-3-d Water withdrawal</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p><i>Continues from previous page »</i></p> <p>can be combined and reported as one figure under Disclosure 303-3-a (Surface water):</p> <ul style="list-style-type: none"> The figure for 'Fresh surface water' requested under W1.2h can be reported under Disclosure 303-3-a-i (Surface water). The figure for 'Brackish surface water/seawater' requested under W1.2h needs to be broken down into brackish surface water and seawater. The figure for brackish surface water can be reported under Disclosure 303-3-a-i (Surface water). Disclosure 303-3-a requires a separate figure for seawater, whereas W1.2h requests a combined figure for seawater and brackish surface water. The figure for 'Brackish surface water/seawater' requested under W1.2h needs to be broken down into brackish surface water and seawater. The figure for seawater can be reported under Disclosure 303-3-a-iii (Seawater). Disclosure 303-3-a does not distinguish between renewable and non-renewable groundwater. The figures for renewable and non-renewable groundwater requested under W1.2h can be combined and reported as one figure under Disclosure 303-3-a-ii (Groundwater). The figure for 'Produced water' requested under W1.2h can be reported under Disclosure 303-3-a-iv (Produced water). The figure for 'Third party sources' requested under W1.2h can be reported under Disclosure 303-3-a-v (Third-party water). <p><i>Continues on next page »</i></p>

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		<p><i>Continues from previous page »</i></p> <p><i>Rainwater</i></p> <p>Organizations may choose to exclude collected rainwater from their water withdrawal volumes requested under W1.2h, only if the resulting error in their water balance would be less than 5%. Disclosure 303-3-a requires the inclusion of rainwater when reporting the withdrawal volumes.</p> <p>Freshwater vs. other water</p> <p>The information requested under W1.2h can be reported under GRI Disclosure 303-3-c (Breakdown of total water withdrawal from each of the sources by freshwater and other water). However, take the following into consideration:</p> <p><i>Concentration of total dissolved solids</i></p> <p>Disclosure 303-3-c requires a breakdown of the water withdrawn from each of the sources (surface water, groundwater, seawater, produced water, third-party water) by the categories freshwater and other water. GRI's definition of freshwater is water with a concentration of total dissolved solids equal to or below 1,000 mg/L. Other water constitutes any water that has a concentration of total dissolved solids higher than 1,000 mg/L.</p> <p>W1.2h distinguishes between fresh surface water and brackish surface water/seawater based on the concentration of total dissolved solids.</p> <p>Fresh surface water is defined by CDP as having a low concentration of total dissolved solids - at least below 10,000 mg/L. ('High quality' fresh water sources are typically characterized as having concentrations of total dissolved solids less than 1,000 mg/L). Brackish surface water has a high concentration of total dissolved solids - at least higher than 10,000 mg/L. Finally, seawater has a</p> <p><i>Continues on next page »</i></p>

CDP Water Security Questions	GRI Disclosures	Comments
		<p><i>Continues from previous page »</i></p> <p>typical concentration of total dissolved solids above 35,000 mg/L.</p> <ul style="list-style-type: none"> • Only withdrawals with a concentration of total dissolved solids equal to or below 1,000 mg/L included under W1.2h (Fresh surface water) can be reported under Disclosure 303-3-c-i (Freshwater) for the withdrawal source 'Surface water'. • The figure for 'Fresh surface water' with a concentration of total dissolved solids higher than 1,000 mg/L and the figure for 'Brackish surface water' requested under W1.2h can be combined and reported as one figure under Disclosure 303-3-c-ii (Other water) for the withdrawal source 'Surface water'. • Only the figure for 'Seawater' requested under W1.2h can be reported under Disclosure 303-c-ii (Other water) for the withdrawal source 'Seawater'. <p>Disclosure 303-3-c further requires a breakdown of the water withdrawn from the sources 'Produced water' and 'Third-party water' by the categories freshwater and other water. This information is not requested under W1.2h.</p> <p>Contextual information</p> <p>The information requested under W1.2h can be reported under GRI Disclosure 303-3-d.</p> <p>W1.2h requests organizations to report whether their withdrawal volumes for each source are estimated, modelled, or sourced from direct measurements, and, if so, to report the estimation or modelling methods used.</p>

CDP Water Security Questions	GRI Disclosures	Comments
<p>W1.2i Provide total water discharge data by destination.</p> <p>Destination:</p> <ul style="list-style-type: none"> • Fresh surface water • Brackish surface water/seawater • Groundwater • Third-party destinations <p>See also 'Requested content' for W1.2i in the CDP Water Security Reporting Guidance 2018</p>	<p>GRI 303: WATER AND EFFLUENTS</p> <p>Disclosure 303-4-a Water discharge</p> <p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Third-party water, and the volume of this total sent for use to other organizations, if applicable. <p>See also 'Guidance for Disclosure 303-4-a-iv'</p> <p><i>Extract:</i> An example of third-party water discharge is when an organization sends water and effluents to other organizations for use. In these instances, the organization is required to report the volume of this water discharge separately.</p> <p>Disclosure 303-4-e Water discharge</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>Water discharge by destination</p> <p>The information requested under W1.2i can be reported under GRI Disclosure 303-4-a (Breakdown of total water discharge to all areas by destination). However, take the following into consideration:</p> <p><i>Discharge destinations</i></p> <ul style="list-style-type: none"> • Disclosure 303-4-a does not distinguish between fresh surface water and brackish surface water. The destination 'Surface water' includes all water that occurs naturally on the Earth's surface whether it is fresh or brackish surface water. The following two figures requested under W1.2i can be combined and reported as one figure under Disclosure 303-4-a-i (Surface water): <ul style="list-style-type: none"> • The figure for 'Fresh surface water' requested under W1.2i can be reported under Disclosure 303-4-a-i (Surface water). • The figure for 'Brackish surface water/seawater' requested under W1.2i needs to be broken down into brackish surface water and seawater. The figure for brackish surface water can be reported under Disclosure 303-4-a-i (Surface water). • Disclosure 303-4-a requires a separate figure for seawater, whereas W1.2i requests a combined figure for seawater and brackish surface water. The figure for 'Brackish surface water/seawater' requested under W1.2i needs to be broken down into brackish surface water and seawater. The figure for seawater can be reported under Disclosure 303-4-a-iii (Seawater). • The figure for 'Groundwater' requested under W1.2i can be reported under Disclosure 303-4-a-ii (Groundwater). <p><i>Continues on next page »</i></p>

CDP Water Security Questions	GRI Disclosures	Comments
		<p><i>Continues from previous page »</i></p> <ul style="list-style-type: none"> The figure for 'Third-party destinations' requested under W1.2i can be reported under Disclosure 303-4-a-iv (Third-party water). <p><i>Third party</i></p> <p>For discharges to a third party, W1.2i mentions that it is important to state if this includes water discharged to other organizations for further use. If the information reported to CDP shows the volume of water sent to other organizations, this can be reported under Disclosure 303-4-a-iv (Volume of total third-party water sent for use to other organizations).</p> <p><i>Rainwater and domestic sewage</i></p> <p>Organizations may choose to exclude collected rainwater and domestic sewage from their water discharge volumes requested under W1.2i, unless this would result in an error in their water balance of more than 5%. Further, domestic sewage is not regarded as water discharge. However, if wastewater comes from domestic sources but is predominantly generated from sector business activities, e.g., healthcare residential properties, this should be reported if it would result in an error in their balance of more than 5%. Disclosure 303-4-a requires the inclusion of rainwater and domestic sewage when reporting the discharge volumes.</p> <p>Contextual information</p> <p>The information requested under W1.2i can be reported under GRI Disclosure 303-4-e.</p> <p>W1.2i requests organizations to report whether the volumes discharged to each destination are estimated, modelled, or sourced from direct measurements, and, if so, to report the estimation or modelling methods used.</p>

CDP Water Security Questions	GRI Disclosures	Comments
Value-chain engagement		
<p>W1.4 Do you engage with your value chain on water-related issues?</p> <p>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?</p> <p>W1.4b Provide details of any other water-related supplier engagement activity.</p> <p>W1.4c What is your organization's rationale and strategy for prioritizing engagements with customers or other partners in its value chain?</p> <p>W1.4d Why do you not engage with any stages of your value chain on water-related issues and what are your plans?</p>	<p>GRI 303: WATER AND EFFLUENTS</p> <p>Disclosure 303-1-c Interactions with water as a shared resource</p> <p>c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.</p> <p><i>See also 'Guidance for Disclosure 303-1-c'</i></p>	<p>The information requested under W1.4, W1.4a, W1.4b, W1.4c, and W1.4d can be reported under GRI Disclosure 303-1-c on how the organization engages with suppliers or customers with significant water-related impacts. However, these CDP questions have a broader scope, as they refer to water-related engagement with all suppliers, customers, or other partners in the value chain, whereas Disclosure 303-1-c only focuses on engagement with suppliers or customers with significant water-related impacts.</p> <p>Disclosure 303-1-c further requires a description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource. This information is not requested under W1.4, W1.4a, W1.4b, W1.4c, and W1.4d.</p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>
W2 Business impacts		
Recent impacts on your business		
<p>W2.1 Has your organization experienced any detrimental water-related impacts?</p> <p>W2.1a Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.</p> <p><i>See also 'Requested content' for W2.1a in the CDP Water Security Reporting Guidance 2018</i></p>	<p>GRI 103: MANAGEMENT APPROACH (used together with GRI 303: Water and Effluents)</p> <p>Disclosure 103-1-a Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p><i>See also 'Guidance for Disclosure 103-1-a'</i></p> <p><i>Extract:</i> The explanation of why the topic is material can include:</p> <ul style="list-style-type: none"> a description of the significant impacts identified and the reasonable expectations and interests of stakeholders regarding the topic; a description of the process, such as due diligence, that the organization used to identify the impacts related to the topic. <p><i>Continues on next page »</i></p>	<p>Water-related impacts</p> <p>The description of the water-related detrimental impacts experienced by the organization requested under W2.1 and W2.1a can be reported under GRI Disclosure 103-1-a.</p> <p>The explanation of why the topic is material as required by Disclosure 103-1-a can include a description of the significant impacts identified regarding water and effluents.</p> <p>Response to water-related impacts</p> <p>The description of the response to the water-related detrimental impacts experienced by the organization requested under W2.1a can be reported under GRI Disclosures 103-2, 103-3, and 303-1-c.</p> <p><i>Continues on next page »</i></p>

CDP Water Security Questions	GRI Disclosures	Comments
	<p><i>Continues from previous page »</i></p> <p>Disclosure 103-2 The management approach and its components</p> <ul style="list-style-type: none"> a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach. c. A description of the following, if the management approach includes that component: <ul style="list-style-type: none"> i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives <p>Disclosure 103-3 Evaluation of the management approach</p> <ul style="list-style-type: none"> a. An explanation of how the organization evaluates the management approach, including: <ul style="list-style-type: none"> i. the mechanisms for evaluating the effectiveness of the management approach; ii. the results of the evaluation of the management approach; iii. any related adjustments to the management approach. <p>GRI 303: WATER AND EFFLUENTS</p> <p>Disclosure 303-1-c Interactions with water as a shared resource</p> <ul style="list-style-type: none"> c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts. <p><i>See also 'Guidance for Disclosure 303-1-c'</i></p> <p><i>Continues on next page »</i></p>	<p><i>Continues from previous page »</i></p> <p>W2.1a requests organizations to select the primary response strategy that most closely describes how the organization has responded to past impacts, to provide additional details of its response strategy, and to describe the difference the response has made/is likely to make.</p> <p>Catchments/river basins</p> <p>The information requested under W2.1a can be reported under GRI clause 1.2.2.</p> <p>W2.1a requests organizations to select the river basin for each water-related detrimental impact experienced by the organization.</p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>

CDP Water Security Questions	GRI Disclosures	Comments
	<p><i>Continues from previous page »</i></p> <p>Clause 1.2.2 in Disclosure 303-1 Interactions with water as a shared resource</p> <p>1.2.2 A list of specific catchments where the organization causes significant water-related impacts.</p> <p><i>See also 'Guidance for clause 1.2.2'</i></p>	
Compliance impacts		
<p>W2.2 In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?</p> <p>W2.2a Provide the total number and financial value of all water-related fines.</p> <p>W2.2b Provide details for all significant fines, enforcement orders and/or other penalties for water-related regulatory violations in the reporting year, and your plans for resolving them.</p> <p><i>See also 'Requested content' for W2.2b in the CDP Water Security Reporting Guidance 2018</i></p>	<p>GRI 303: WATER AND EFFLUENTS</p> <p>Disclosure 303-4-d-iii Water discharge</p> <p>d. Priority substances of concern for which discharges are treated, including:</p> <p>iii. number of incidents of non-compliance with discharge limits.</p> <p>Clause 2.4.1 in Disclosure 303-4 Water discharge</p> <p>2.4.1 The number of occasions on which discharge limits were exceeded.</p>	<p>The information requested under W2.2, W2.2a, and W2.2b can be reported under GRI Disclosure 303-4-d-iii. However, these CDP questions have a broader scope than Disclosure 303-4-d-iii, as they refer to water-related regulatory violations more generally.</p> <p>The information requested under W2.2, W2.2a, and W2.2b can be reported under GRI clause 2.4.1. However, clause 2.4.1 has a broader scope than these CDP questions, as it refers to all occasions on which discharge limits were exceeded whether these led to a penalty or not.</p> <p>W2.2b requests organizations to select the type of incident that is most applicable to the penalty. Only the penalties that relate to 'effluent limit exceedances' for those substances that have been identified as priority substances of concern for GRI can be reported under Disclosure 303-4-d-iii and clause 2.4.1.</p>
W3 Procedures		
Risk identification and assessment procedures		
<p>W3.3 Does your organization undertake a water-related risk assessment?</p> <p>W3.3a Select the options that best describe your procedures for identifying and assessing water-related risks.</p> <p>W3.3b Which of the following contextual issues are considered in your organization's water-related risk assessments?</p> <p><i>Continues on next page »</i></p>	<p>GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>)</p> <p>Disclosure 103-1-a Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p><i>See also 'Guidance for Disclosure 103-1-a'</i></p> <p><i>Continues on next page »</i></p>	<p>The information requested under W3.3, W3.3a, W3.3b, W3.3c, and W3.3d can be reported under GRI Disclosures 103-1-a and 303-1-b.</p> <p>The explanation of why the topic is material as required by Disclosure 103-1-a can include a description of the process that the organization used to identify the impacts related to water and effluents.</p> <p><i>Continues on next page »</i></p>

CDP Water Security Questions	GRI Disclosures	Comments
<p><i>Continues from previous page »</i></p> <p>W3.3c Which of the following stakeholders are considered in your organization's water-related risk assessments?</p> <p>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.</p> <p><i>See also 'Requested content' for W3.3, W3.3a, W3.3b, W3.3c, and W3.3d in the CDP Water Security Reporting Guidance 2018</i></p>	<p><i>Continues from previous page »</i></p> <p><i>Extract:</i> The explanation of why the topic is material can include:</p> <ul style="list-style-type: none"> a description of the process, such as due diligence, that the organization used to identify the impacts related to the topic. <p>GRI 303: WATER AND EFFLUENTS</p> <p>Disclosure 303-1-b Interactions with water as a shared resource</p> <p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p><i>See also 'Guidance for Disclosure 303-1-b'</i></p> <p><i>Extract:</i> When assessing impacts, it is important that the organization consider its future impacts on water quality and availability, as these factors can change over time.</p>	<p><i>Continues from previous page »</i></p> <p>W3.3, W3.3a, W3.3b, W3.3c, and W3.3d request organizations to provide information about the procedures and tools used for risk identification, information collection and assessment. Organizations are further requested to provide a rationale for the approach to risk assessment and to explain the choice of procedures and tools.</p> <p>W3.3a requests organizations to indicate how far into the future risks are considered. When assessing impacts related to water and effluents using <i>GRI 303: Water and Effluents</i>, it is important that the organization consider its future impacts.</p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>
W4 Risks and opportunities		
Risk exposure		
<p>W4.1a How does your organization define substantive financial or strategic impact on your business?</p>	<p>GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>)</p> <p>Disclosure 103-1-a Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p><i>See also 'Guidance for Disclosure 103-1-a'</i></p> <p><i>Extract:</i> The explanation of why the topic is material can include:</p> <ul style="list-style-type: none"> a description of the significant impacts identified and the reasonable expectations and interests of stakeholders regarding the topic. 	<p>The information on water-related risk exposure requested under W4.1a can be reported under GRI Disclosure 103-1-a, if the description of what constitutes a "substantive impact" explains why the topic of water and effluents is material.</p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>

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Water-related risks and response		
<p>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.</p> <p>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.</p> <p><i>See also 'Requested content' for W4.2 and W4.2a in the CDP Water Security Reporting Guidance 2018</i></p>	<p>GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>)</p> <p>Disclosure 103-1-a Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p><i>See also 'Guidance for Disclosure 103-1-a'</i></p> <p><i>Extract:</i> The explanation of why the topic is material can include:</p> <ul style="list-style-type: none"> a description of the significant impacts identified and the reasonable expectations and interests of stakeholders regarding the topic. <p>Disclosure 103-2 The management approach and its components</p> <p>a. An explanation of how the organization manages the topic.</p> <p>b. A statement of the purpose of the management approach.</p> <p>c. A description of the following, if the management approach includes that component:</p> <ol style="list-style-type: none"> Policies Commitments Goals and targets Responsibilities Resources Grievance mechanisms Specific actions, such as processes, projects, programs and initiatives <p>Disclosure 103-3 Evaluation of the management approach</p> <p>a. An explanation of how the organization evaluates the management approach, including:</p> <ol style="list-style-type: none"> the mechanisms for evaluating the effectiveness of the management approach; the results of the evaluation of the management approach; any related adjustments to the management approach. <p><i>Continues on next page »</i></p>	<p>The information on water-related risks and responses requested under W4.2 and W4.2a can be reported under GRI Disclosures 103-1-a, 103-2, 103-3, and 303-1-c. However, Disclosures 103-1-a, 103-2, and 103-3 have a broader scope than these CDP questions, as they refer to the management approach for water and effluents more generally.</p> <p>W4.2 and W4.2a request organizations to select the option that best describes the primary potential impact to the organization due to the risk driver, and to include a description of how the risk driver could or will impact the organization, including the nature of any secondary impacts.</p> <p>W4.2 and W4.2a further request organizations to select the response strategy that most closely describes how the organization expects to respond to the reported risk, to provide additional details of its response to mitigate, control, transfer or accept the risks, and to describe the difference the response has made/is likely to make.</p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>

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	<p><i>Continues from previous page »</i></p> <p>GRI 303: WATER AND EFFLUENTS</p> <p>Disclosure 303-1-c Interactions with water as a shared resource</p> <p>c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.</p> <p><i>See also 'Guidance for Disclosure 303-1-c'</i></p>	
W5 Facility-level water accounting		
Facility-level water accounting		
<p>W5.1 For each facility referenced in W4.1c, provide coordinates, total water accounting data and comparisons with the previous reporting year.</p> <p>W5.1a For each facility referenced in W5.1, provide withdrawal data by water source.</p> <p>Source:</p> <ul style="list-style-type: none"> • Fresh surface water, including rainwater, water from wetlands, rivers, and lakes • Brackish surface water/seawater • Groundwater - renewable • Groundwater - non-renewable • Produced water • Third party sources <p><i>See also 'Requested content' for W5.1 and W5.1a in the CDP Water Security Reporting Guidance 2018</i></p>	<p>GRI 303: WATER AND EFFLUENTS</p> <p>Clause 2.2.1 in Disclosure 303-3 Water withdrawal</p> <p>2.2.1 A breakdown of total water withdrawal in megaliters by withdrawal source categories listed in Disclosure 303-3, at each facility in areas with water stress.</p> <p>Disclosure 303-3-d Water withdrawal</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p> <p>Clause 2.5.1 in Disclosure 303-5 Water consumption</p> <p>2.5.1 Total water consumption in megaliters at each facility in areas with water stress.</p> <p>Disclosure 303-5-d Water consumption</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p> <p><i>Continues on next page »</i></p>	<p>Total water consumption</p> <p>The information on water consumption requested under W5.1 can be reported under GRI clause 2.5.1. However, take the following into consideration:</p> <p><i>Facilities to be reported</i></p> <p>W5.1 requests information for each facility exposed to any type of water risks that could have a substantive impact on the business, whereas clause 2.5.1 only requests information for each facility in areas with water stress. If these facilities are the same, the information requested under W5.1 can be reported under clause 2.5.1.</p> <p>Water withdrawal by source</p> <p>The information on water withdrawal by water source requested under W5.1a can be reported under GRI clause 2.2.1. However, take the following into consideration:</p> <p><i>Facilities to be reported</i></p> <p>W5.1a requests information for each facility exposed to any type of water risks that could have a substantive impact on the business, whereas clause 2.2.1 only requests information for each facility in areas with water stress. If these facilities are the same, the information requested under W5.1a can be reported under clause 2.2.1.</p> <p><i>Continues on next page »</i></p>

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	<p><i>Continues from previous page »</i></p> <p>See also 'Guidance for Disclosure 303-5'</p> <p>Extract: If the reporting organization cannot directly measure water consumption, it may calculate this using the following formula:</p> <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: fit-content;"> $\begin{aligned} &\text{Water consumption} \\ &= \\ &\text{Total water withdrawal} \\ &- \\ &\text{Total water discharge} \end{aligned}$ </div>	<p><i>Continues from previous page »</i></p> <p>Withdrawal sources</p> <ul style="list-style-type: none"> • Clause 2.2.1 does not distinguish between fresh surface water and brackish surface water. The source 'Surface water' includes all water that occurs naturally on the Earth's surface whether it is fresh or brackish surface water. The following two figures requested under W5.1a can be combined and reported as one figure under clause 2.2.1 (Surface water): • The figure for 'Fresh surface water' requested under W5.1a can be reported under clause 2.2.1 (Surface water). • The figure for 'Brackish surface water/seawater' requested under W5.1a needs to be broken down into brackish surface water and seawater. The figure for brackish surface water can be reported under clause 2.2.1 (Surface water). • Clause 2.2.1 requests a separate figure for seawater, whereas W5.1a requests a combined figure for seawater and brackish surface water. The figure for 'Brackish surface water/seawater' requested under W5.1a needs to be broken down into brackish surface water and seawater. The figure for seawater can be reported under clause 2.2.1 (Seawater). • Clause 2.2.1 does not distinguish between renewable and non-renewable groundwater. The figures for renewable and non-renewable groundwater requested under W5.1a can be combined and reported as one figure under clause 2.2.1 (Groundwater). • The figure for 'Produced water' requested under W5.1a can be reported under clause 2.2.1 (Produced water). <p><i>Continues on next page »</i></p>

CDP Water Security Questions	GRI Disclosures	Comments
		<p><i>Continues from previous page »</i></p> <ul style="list-style-type: none"> The figure for 'Third party sources' requested under W5.1a can be reported under clause 2.2.1 (Third-party water). <p><i>Rainwater</i></p> <p>Organizations may choose to exclude collected rainwater from their water withdrawal volumes requested under W5.1a, only if the resulting error in their water balance would be less than 5%. Clause 2.2.1 requests the inclusion of rainwater when reporting the withdrawal volumes.</p> <p>Contextual information</p> <p>The information requested under W5.1 and W5.1a can be reported under GRI Disclosures 303-3-d and 303-5-d.</p> <p>W5.1 and W5.1a request organizations to report whether the volumes for total water consumption and water withdrawal by water source for each facility are estimated, modelled, or sourced from direct measurements, and, if so, to report the estimation or modelling methods used.</p> <p>W5.1 further requests organizations to include any contextual information necessary to understand how the volumetric data have been compiled, such as any standards, methodologies, and assumptions used, and to indicate if the 'water consumption' figure is based on local measurements or is a calculation (for example, using withdrawals minus discharges).</p>

CDP Water Security Questions	GRI Disclosures	Comments
W6 Governance		
Water policy		
<p>W6.1 Does your organization have a water policy?</p> <p>W6.1a Select the options that best describe the scope and content of your water policy.</p> <p><i>See also 'Requested content' for W6.1a in the CDP Water Security Reporting Guidance 2018</i></p>	<p>GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>)</p> <p>Disclosure 103-2-c-i, 103-2-c-ii, 103-2-c-iii The management approach and its components</p> <p>c. A description of the following, if the management approach includes that component:</p> <ul style="list-style-type: none"> i. Policies (and the related reporting recommendations under clause 1.3) ii. Commitments (and the related reporting recommendations under clause 1.4) iii. Goals and targets (and the related reporting recommendations under clause 1.5) 	<p>Policies</p> <p>The information requested under W6.1 and W6.1a can be reported under GRI Disclosure 103-2-c-i (and the related reporting recommendations under clause 1.3).</p> <p>Commitments</p> <p>The information requested under W6.1a can be reported under Disclosure 103-2-c-ii (and the related reporting recommendations under clause 1.4), if the content of the water policy includes commitments, for example commitments beyond regulatory compliance or commitments to align with public policy initiatives, such as the SDGs.</p> <p>Goals and targets</p> <p>The information requested under W6.1a can be reported under Disclosure 103-2-c-iii (and the related reporting recommendations under clause 1.5), if the content of the water policy includes company water targets and goals.</p>
Board oversight		
<p>W6.2 Is there board level oversight of water-related issues within your organization?</p> <p>W6.2a Identify the position(s) of the individual(s) on the board with responsibility for water-related issues.</p> <p>W6.2b Provide further details on the board's oversight of water-related issues</p>	<p>GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>)</p> <p>Disclosure 103-2-c-iv The management approach and its components</p> <p>c. A description of the following, if the management approach includes that component:</p> <ul style="list-style-type: none"> iv. Responsibilities (and the related reporting recommendation under clause 1.6.1) 	<p>The information requested under W6.2, W6.2a, and W6.2b can be reported under GRI Disclosure 103-2-c-iv (and the related reporting recommendation under clause 1.6.1).</p>

CDP Water Security Questions	GRI Disclosures	Comments
Management responsibility		
W6.3 Below board level, provide the highest-level management position(s) or committee(s) with responsibility for water-related issues.	GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>) Disclosure 103-2-c-iv The management approach and its components c. A description of the following, if the management approach includes that component: iv. Responsibilities (and the related reporting recommendation under clause 1.6.1)	The information requested under W6.3 can be reported under GRI Disclosure 103-2-c-iv (and the related reporting recommendation under clause 1.6.1).
W7 Business strategy		
Strategic plan		
W7.1 Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how? <i>See also 'Requested content' for W7.1 in the CDP Water Security Reporting Guidance 2018</i>	GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>) Disclosure 103-2 The management approach and its components a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach. c. A description of the following, if the management approach includes that component: i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives	The information requested under W7.1 can be reported under GRI Disclosure 103-2. W7.1 requests organizations to consider if, what and how water-related issues have affected the following aspects of their business planning: long-term business objectives, strategy for achieving long-term objectives, and financial planning.
Scenario analysis		
W7.3 Does your organization use climate-related scenario analysis to inform its business strategy? W7.3a Has your organization identified any water-related outcomes from your climate-related scenario analysis? <i>Continues on next page »</i>	GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>) Disclosure 103-1-a Explanation of the material topic and its Boundary a. An explanation of why the topic is material. <i>See also 'Guidance for Disclosure 103-1-a'</i> <i>Continues on next page »</i>	Use of scenario analysis The information requested under W7.3, W7.3a and W7.3b can be reported under GRI Disclosure 103-1-a to describe the process used to identify the impacts related to the topic of water and effluents and the significant impacts identified through the use of scenario analysis, if water-related outcomes have been identified. <i>Continues on next page »</i>

CDP Water Security Questions	GRI Disclosures	Comments
<i>Continues from previous page »</i>	<i>Continues from previous page »</i>	<i>Continues from previous page »</i>
<p>W7.3b What water-related outcomes were identified from the use of climate-related scenario analysis, and what was your organization's response?</p> <p><i>See also 'Requested content' for W7.3b in the CDP Water Security Reporting Guidance 2018</i></p>	<p><i>Extract:</i> The explanation of why the topic is material can include:</p> <ul style="list-style-type: none"> • a description of the significant impacts identified and the reasonable expectations and interests of stakeholders regarding the topic; • a description of the process, such as due diligence, that the organization used to identify the impacts related to the topic. <p>Disclosure 103-2 The management approach and its components</p> <ol style="list-style-type: none"> An explanation of how the organization manages the topic. A statement of the purpose of the management approach. A description of the following, if the management approach includes that component: <ol style="list-style-type: none"> Policies Commitments Goals and targets Responsibilities Resources Grievance mechanisms Specific actions, such as processes, projects, programs and initiatives 	<p>Response to water-related outcomes</p> <p>The information requested under W7.3b can be reported under GRI Disclosure 103-2.</p> <p>W7.3b requests organizations to describe their response to any water-related outcomes identified through the use of scenario analysis.</p>
W8 Targets		
Targets and goals		
<p>W8.1 Describe your approach to setting and monitoring water-related targets and/or goals.</p> <p>W8.1a Provide details of your water targets that are monitored at the corporate level, and the progress made.</p> <p>W8.1b Provide details of your corporate water goal(s) that are monitored at the corporate level and the progress made.</p> <p><i>See also 'Requested content' for W8.1, W8.1a, and W8.1b in the CDP Water Security Reporting Guidance 2018</i></p>	<p>GRI 103: MANAGEMENT APPROACH (used together with <i>GRI 303: Water and Effluents</i>)</p> <p>Disclosure 103-2-c-iii The management approach and its components</p> <ol style="list-style-type: none"> A description of the following, if the management approach includes that component: <ol style="list-style-type: none"> Goals and targets (and the related reporting recommendations under clause 1.5) <p><i>Continues on next page »</i></p>	<p>The information requested under W8.1, W8.1a, and W8.1b can be reported under GRI Disclosure 103-2-c-iii (and the related reporting recommendations under clause 1.5), and Disclosure 303-1-d.</p> <p>W8.1 requests a company-specific description of the general approach to setting water-related targets and goals. This may include:</p> <ul style="list-style-type: none"> • how the organization ensures that targets and goals reflect geographic, regulatory, and other contextual factors, such as the use of science-based hydrological models or the needs of other users in a basin; <p><i>Continues on next page »</i></p>

CDP Water Security Questions	GRI Disclosures	Comments
	<p><i>Continues from previous page »</i></p> <p>GRI 303: WATER AND EFFLUENTS</p> <p>Disclosure 303-1-d Interactions with water as a shared resource</p> <p>d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress.</p> <p><i>See also 'Guidance for Disclosure 303-1-d'</i></p> <p><i>Extract: Meaningful targets for managing water-related impacts:</i></p> <ul style="list-style-type: none"> • account for the local context where water is withdrawn and discharged; • are scientifically informed by sustainable thresholds and the social context of a given catchment; • align with public sector efforts, such as the water-related targets of the UN Sustainable Development Goals, in particular Goal 6, or targets set by national and local government institutions; • are informed by the advocacy of other stakeholders, such as civil society organizations, trade associations, and action groups. 	<p><i>Continues from previous page »</i></p> <ul style="list-style-type: none"> • any formal motivations (company-wide or other) that drive the setting of targets and goals - such as adherence to water-related public policy agendas, such as the Sustainable Development Goals, or local environmental initiatives. <p>W8.1a and W8.1b request a description of targets or goals monitored at the corporate level. This description may include:</p> <ul style="list-style-type: none"> • if the target or goal is the same for all basins/facilities/products, or if it is aligned with local risk levels; • if a company-wide target is driven by local challenges.

GRI to CDP Comprehensive Linkage Table (B2)

How is GRI 303: Water and Effluents 2018 aligned with the CDP water security questionnaire (2018)?

The table below details the linkages between GRI 303: Water and Effluents 2018 and the CDP water security questionnaire (2018). The table is useful for organizations that have reported on the topic of water and effluents in accordance with GRI 303: Water and Effluents 2018 and would like to use this information as input for responding to the CDP questionnaire. The comments in the table support and expand on the linkages between the two reporting frameworks.

The table only includes disclosures from GRI 303: Water and Effluents 2018 that can be used to report on at least one of the CDP water security questions (2018).

GRI Disclosures	CDP Water Security Questions	Comments
GRI 103: Management Approach (used together with GRI 303: Water and Effluents)		
Disclosure 103-1 Explanation of the material topic and its Boundary		
<p>a. An explanation of why the topic is material.</p> <p><i>See also 'Guidance for Disclosure 103-1-a'</i></p> <p><i>Extract:</i> The explanation of why the topic is material can include:</p> <ul style="list-style-type: none"> a description of the significant impacts identified and the reasonable expectations and interests of stakeholders regarding the topic; a description of the process, such as due diligence, that the organization used to identify the impacts related to the topic. 	<p>W2 BUSINESS IMPACTS</p> <p>Recent impacts on your business</p> <p>W2.1 Has your organization experienced any detrimental water-related impacts?</p> <p>W2.1a Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.</p> <p><i>See also 'Requested content' for W2.1a in the CDP Water Security Reporting Guidance 2018</i></p> <p>W3 PROCEDURES</p> <p>Risk identification and assessment procedures</p> <p>W3.3 Does your organization undertake a water-related risk assessment?</p> <p>W3.3a Select the options that best describe your procedures for identifying and assessing water-related risks.</p> <p>W3.3b Which of the following contextual issues are considered in your organization's water-related risk assessments?</p> <p>W3.3c Which of the following stakeholders are considered in your organization's water-related risk assessments?</p> <p><i>Continues on next page »</i></p>	<p>Water-related impacts</p> <p>The explanation of why the topic is material as required by GRI Disclosure 103-1-a can include a description of the significant impacts identified regarding water and effluents. If this description of the significant impacts includes information on the effects of those impacts on the organization, it can be reported under W2.1 and W2.1a.</p> <p>Water-related risks</p> <p>The information required by Disclosure 103-1-a can be reported under W4.1a on water-related risk exposure, if the explanation of why the topic of water and effluents is material describes what constitutes a "substantive impact".</p> <p>The information required by Disclosure 103-1-a can be reported under W4.2 and W4.2a on water-related risks. However, Disclosure 103-1-a has a broader scope than these CDP questions, as it refers to the management approach for water and effluents more generally.</p> <p>W4.2 and W4.2a request organizations to select the option that best describes the primary potential impact to the organization due to the risk driver, and to include a description of how the risk driver could or will impact the organization, including the nature of any secondary impacts.</p> <p><i>Continues on next page »</i></p>

GRI Disclosures	CDP Water Security Questions	Comments
	<p><i>Continues from previous page »</i></p> <p>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.</p> <p><i>See also 'Requested content' for W3.3, W3.3a, W3.3b, W3.3c, and W3.3d in the CDP Water Security Reporting Guidance 2018</i></p> <p>W4 RISKS AND OPPORTUNITIES</p> <p>Risk exposure</p> <p>W4.1a How does your organization define substantive financial or strategic impact on your business?</p> <p>Water-related risks and response</p> <p>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.</p> <p>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.</p> <p><i>See also 'Requested content' for W4.2 and W4.2a in the CDP Water Security Reporting Guidance 2018</i></p> <p>W7 BUSINESS STRATEGY</p> <p>Scenario analysis</p> <p>W7.3 Does your organization use climate-related scenario analysis to inform its business strategy?</p> <p><i>Continues on next page »</i></p>	<p><i>Continues from previous page »</i></p> <p>Water risk assessment</p> <p>The information required by GRI Disclosure 103-1-a can be reported under W3.3, W3.3a, W3.3b, W3.3c, and W3.3d.</p> <p>The explanation of why the topic is material as required by Disclosure 103-1-a can include a description of the process that the organization used to identify the impacts related to water and effluents.</p> <p>Use of scenario analysis</p> <p>The information required by GRI Disclosure 103-1-a can be reported under W7.3, W7.3a, and W7.3b, if the organization used scenario analysis to identify the impacts related to the topic of water and effluents.</p> <p>The explanation of why the topic of water and effluents is material as required by Disclosure 103-1-a can include a description of the significant impacts identified through the use of scenario analysis. This can be used to describe the water-related outcomes as requested by W7.3b.</p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>

GRI Disclosures	CDP Water Security Questions	Comments
	<p><i>Continues from previous page »</i></p> <p>W7.3a Has your organization identified any water-related outcomes from your climate-related scenario analysis?</p> <p>W7.3b What water-related outcomes were identified from the use of climate-related scenario analysis, and what was your organization's response?</p> <p><i>See also 'Requested content' for W7.3b in the CDP Water Security Reporting Guidance 2018</i></p>	
<p>b. The Boundary for the material topic, which includes a description of:</p> <ul style="list-style-type: none"> i. where the impacts occur; ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships. <p><i>See also 'Guidance for Disclosure 103-1-b'</i></p>	<p>W0 INTRODUCTION MODULE</p> <p>Introduction</p> <p>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.</p>	<p>The information on where the impacts occur as required by GRI Disclosure 103-1-b can be reported under W0.5, provided that the organizational entities included in the responses to the CDP questions are the same as the entities where the impacts occur, i.e., the organizational entities reported on are identical.</p> <p>For more information on the term 'boundary', see the section 'How to use this document' on pages 5-7.</p>
<p>c. Any specific limitation regarding the topic Boundary.</p> <p><i>See also 'Guidance for Disclosure 103-1-c'</i></p>	<p>W0 INTRODUCTION MODULE</p> <p>Introduction</p> <p>W0.6 Within this boundary, are there any geographies, facilities, water aspects, or other exclusions from your disclosure?</p> <p>W0.6a Please report the exclusions.</p>	<p>The information required by GRI Disclosure 103-1-c can be reported under W0.6 and W06.a.</p> <p>For more information on the term 'boundary', see the section 'How to use this document' on pages 5-7.</p>

GRI Disclosures	CDP Water Security Questions	Comments
Disclosure 103-2 The management approach and its components		
<p>a. An explanation of how the organization manages the topic.</p> <p>b. A statement of the purpose of the management approach.</p> <p>c. A description of the following, if the management approach includes that component:</p> <ul style="list-style-type: none"> i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives 	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>W1.2 Across all your operations, what proportion of the following water aspects are regularly measured and monitored?</p> <p>W2 BUSINESS IMPACTS</p> <p>Recent impacts on your business</p> <p>W2.1a Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.</p> <p><i>See also 'Requested content' for W2.1a in the CDP Water Security Reporting Guidance 2018</i></p> <p>W4 RISKS AND OPPORTUNITIES</p> <p>Water-related risks and response</p> <p>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.</p> <p>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.</p> <p><i>See also 'Requested content' for W4.2 and W4.2a in the CDP Water Security Reporting Guidance 2018</i></p>	<p>Monitoring aspects of water use</p> <p>The information required by GRI Disclosure 103-2 can be reported under W1.2, if the organization's approach to managing water and effluents includes monitoring different aspects of its water use.</p> <p>Response to water-related impacts and risks</p> <p>The information required by GRI Disclosure 103-2 can be reported under W2.1a where it refers to existing impacts, and W4.2 and W4.2a where it refers to potential impacts. However, Disclosure 103-2 has a broader scope than these CDP questions, as it refers to the management approach for water and effluents more generally.</p> <p>W2.1a, W4.2, and W4.2a request organizations to select the primary response strategy that most closely describes how the organization has responded to past impacts and potential impacts (risks), to provide additional details of its response strategy, and to describe the difference the response has made/is likely to make.</p> <p>Business strategy</p> <p>The information required by GRI Disclosure 103-2 can be reported under W7.1, if the organization's approach to managing water and effluents includes the integration of water-related issues into business planning at the corporate level for a time horizon beyond 5 years.</p> <p>W7.1 requests organizations to consider if, what and how water-related issues have affected the following aspects of their business planning: long-term business objectives, strategy for achieving long-term objectives, and financial planning.</p>
<i>Continues on next page »</i>		<i>Continues on next page »</i>

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	W7 BUSINESS STRATEGY Strategic plan W7.1 Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how? <i>See also 'Requested content' for W7.1 in the CDP Water Security Reporting Guidance 2018</i> 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? <i>See also 'Requested content' for W7.3b in the CDP Water Security Reporting Guidance 2018</i>	Use of scenario analysis The information required by GRI Disclosure 103-2 can be reported under W7.3b, if the organization's approach to managing water and effluents includes the use of scenario analysis. W7.3b requests organizations to describe their response to any water-related outcomes identified through the use of scenario analysis. Definition of impact For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.
c. A description of the following, if the management approach includes that component: i. Policies (and the related reporting recommendations under clause 1.3) ii. Commitments (and the related reporting recommendations under clause 1.4) iii. Goals and targets (and the related reporting recommendations under clause 1.5) iv. Responsibilities (and the related reporting recommendation under clause 1.6.1)	W6 GOVERNANCE Water policy W6.1 Does your organization have a water policy? W6.1a Select the options that best describe the scope and content of your water policy. <i>See also 'Requested content' for W6.1a in the CDP Water Security Reporting Guidance 2018</i> Board oversight W6.2 Is there board level oversight of water-related issues within your organization? W6.2a Identify the position(s) of the individual(s) on the board with responsibility for water-related issues. <i>Continues on next page »</i>	Policies The information required by GRI Disclosure 103-2-c-i (and the related reporting recommendations under clause 1.3) can be reported under W6.1 and W6.1a. Commitments The information required by GRI Disclosure 103-2-c-ii (and the related reporting recommendations under clause 1.4) can be reported under W6.1a. W6.1a requests organizations to describe the content of their water policy, which can include commitments, for example commitments beyond regulatory compliance or commitments to align with public policy initiatives, such as the SDGs. <i>Continues on next page »</i>

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	<p><i>Continues from previous page »</i></p> <p>W6.2b Provide further details on the board's oversight of water-related issues</p> <p>Management responsibility</p> <p>W6.3 Below board level, provide the highest-level management position(s) or committee(s) with responsibility for water-related issues.</p> <p>W8 TARGETS</p> <p>Targets and goals</p> <p>W8.1 Describe your approach to setting and monitoring water-related targets and/or goals.</p> <p>W8.1a Provide details of your water targets that are monitored at the corporate level, and the progress made.</p> <p>W8.1b Provide details of your corporate water goal(s) that are monitored at the corporate level and the progress made.</p> <p><i>See also 'Requested content' for W8.1, W8.1a, and W8.1b in the CDP Water Security Reporting Guidance 2018</i></p>	<p><i>Continues from previous page »</i></p> <p>Responsibilities</p> <p>The information required by GRI Disclosure 103-2-c-iv (and the related reporting recommendation under clause 1.6.1) can be reported under W6.2, W6.2a, W6.2b, and W6.3.</p> <p>Goals and targets</p> <p>The information required by GRI Disclosure 103-2-c-iii (and the related reporting recommendations under clause 1.5) can be reported under W6.1a, W8.1, W8.1a, and W8.1b.</p> <p>W6.1a requests organizations to describe the content of their water policy, which can include company water targets and goals.</p> <p>W8.1a and W8.1b request a description of targets or goals monitored at the corporate level.</p>
Disclosure 103-3 Evaluation of the management approach		
<p>a. An explanation of how the organization evaluates the management approach, including:</p> <ul style="list-style-type: none"> i. the mechanisms for evaluating the effectiveness of the management approach; ii. the results of the evaluation of the management approach; iii. any related adjustments to the management approach. 	<p>W2 BUSINESS IMPACTS</p> <p>Recent impacts on your business</p> <p>W2.1a Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.</p> <p><i>See also 'Requested content' for W2.1a in the CDP Water Security Reporting Guidance 2018</i></p> <p><i>Continues on next page »</i></p>	<p>The information required by GRI Disclosure 103-3 can be reported under W2.1a where it refers to existing impacts, and W4.2 and W4.2a where it refers to potential impacts.</p> <p>W2.1a, W4.2, and W4.2a request organizations to select the primary response strategy that most closely describes how the organization has responded to past impacts and potential impacts (risks), to provide additional details of its response strategy, and to describe the difference the response has made/is likely to make.</p> <p><i>Continues on next page »</i></p>

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GRI 303: Water and Effluents		
Disclosure 303-1 Interactions with water as a shared resource		
<p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).</p> <p><i>See also 'Guidance for Disclosure 303-1'</i></p> <p><i>Extract:</i> The description of how the organization interacts with water can include [...] information on what the water is used for in direct operations and elsewhere in the value chain (e.g., for cooling, storage, incorporating in products, growing crops).</p>	<p>W1 CURRENT STATE</p> <p>Dependence</p> <p>W1.1 Rate the importance (current and future) of water quality and water quantity to the success of your business.</p> <p><i>See also 'Requested content' for W1.1 in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The description of how the organization interacts with water as required by GRI Disclosure 303-1-a can include information on what the water is used for in direct operations and elsewhere in the value chain. The information on what the water is used for can be reported under W1.1.</p> <p>W1.1 requests organizations to state the primary use of water for both the direct and indirect parts of their value chain, for both good quality freshwater and lower quality water.</p>

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<p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p><i>See also 'Guidance for Disclosure 303-1-b'</i></p> <p><i>Extract: When assessing impacts, it is important that the organization consider its future impacts on water quality and availability, as these factors can change over time.</i></p>	<p>W3 PROCEDURES</p> <p>Risk identification and assessment procedures</p> <p>W3.3 Does your organization undertake a water-related risk assessment?</p> <p>W3.3a Select the options that best describe your procedures for identifying and assessing water-related risks.</p> <p>W3.3b Which of the following contextual issues are considered in your organization's water-related risk assessments?</p> <p>W3.3c Which of the following stakeholders are considered in your organization's water-related risk assessments?</p> <p>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.</p> <p><i>See also 'Requested content' for W3.3, W3.3a, W3.3b, W3.3c, and W3.3d in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information required by GRI Disclosure 303-1-b can be reported under W3.3, W3.3a, W3.3b, W3.3c, and W3.3d.</p> <p>W3.3, W3.3a, W3.3b, W3.3c, and W3.3d request organizations to provide information about the procedures and tools used for risk identification, information collection and assessment. Organizations are further requested to provide a rationale for the approach to risk assessment and to explain the choice of procedures and tools.</p> <p>W3.3a requests organizations to indicate how far into the future risks are considered. When assessing impacts related to water and effluents using <i>GRI 303: Water and Effluents</i>, it is important that the organization consider its future impacts.</p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>
<p>c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.</p> <p><i>See also 'Guidance for Disclosure 303-1-c'</i></p>	<p>W1 CURRENT STATE</p> <p>Value-chain engagement</p> <p>W1.4 Do you engage with your value chain on water-related issues?</p> <p>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?</p> <p>W1.4b Provide details of any other water-related supplier engagement activity.</p> <p><i>Continues on next page »</i></p>	<p>Value-chain engagement</p> <p>The information on how the organization engages with suppliers or customers with significant water-related impacts as required by GRI Disclosure 303-1-c can be reported under W1.4, W1.4a, W1.4b, W1.4c, and W1.4d. However, these CDP questions have a broader scope, as they refer to water-related engagement with all suppliers, customers or other partners in the value chain, whereas Disclosure 303-1-c only focuses on engagement with suppliers or customers with significant water-related impacts.</p> <p><i>Continues on next page »</i></p>

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	<p>W1.4c What is your organization's rationale and strategy for prioritizing engagements with customers or other partners in its value chain?</p> <p>W1.4d Why do you not engage with any stages of your value chain on water-related issues and what are your plans?</p> <p>W2 BUSINESS IMPACTS</p> <p>Recent impacts on your business</p> <p>W2.1a Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.</p> <p><i>See also 'Requested content' for W2.1a in the CDP Water Security Reporting Guidance 2018</i></p> <p>W4 RISKS AND OPPORTUNITIES</p> <p>Water-related risks and response</p> <p>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.</p> <p>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.</p> <p><i>See also 'Requested content' for W4.2 and W4.2a in the CDP Water Security Reporting Guidance 2018</i></p>	<p>Disclosure 303-1-c further requires a description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource. This information is not requested under W1.4, W1.4a, W1.4b, W1.4c, and W1.4d.</p> <p>Response to water-related impacts and risks</p> <p>The information on how water-related impacts are addressed as required by GRI Disclosure 303-1-c can be reported under W2.1a where it refers to existing impacts, and W4.2 and W4.2a where it refers to potential impacts.</p> <p>W2.1a, W4.2, and W4.2a request organizations to select the primary response strategy that most closely describes how the organization has responded to past impacts and potential impacts (risks), to provide additional details of its response strategy, and to describe the difference the response has made/is likely to make.</p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>

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<p>d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress.</p> <p><i>See also 'Guidance for Disclosure 303-1-d'</i></p> <p>Extract: Meaningful targets for managing water-related impacts:</p> <ul style="list-style-type: none"> account for the local context where water is withdrawn and discharged; are scientifically informed by sustainable thresholds and the social context of a given catchment; align with public sector efforts, such as the water-related targets of the UN Sustainable Development Goals, in particular Goal 6, or targets set by national and local government institutions; are informed by the advocacy of other stakeholders, such as civil society organizations, trade associations, and action groups. 	<p>W8 TARGETS</p> <p>Targets and goals</p> <p>W8.1 Describe your approach to setting and monitoring water-related targets and/or goals.</p> <p>W8.1a Provide details of your water targets that are monitored at the corporate level, and the progress made.</p> <p>W8.1b Provide details of your corporate water goal(s) that are monitored at the corporate level and the progress made.</p> <p><i>See also 'Requested content' for W8.1, W8.1a, and W8.1b in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information required by GRI Disclosure 303-1-d can be reported under W8.1, W8.1a, and W8.1b.</p> <p>W8.1 requests a company-specific description of the general approach to setting water-related targets and goals. This may include:</p> <ul style="list-style-type: none"> how the organization ensures that targets and goals reflect geographic, regulatory, and other contextual factors, such as the use of science-based hydrological models or the needs of other users in a basin; any formal motivations (company-wide or other) that drive the setting of targets and goals - such as adherence to water-related public policy agendas, such as the Sustainable Development Goals, or local environmental initiatives. <p>W8.1a and W8.1b request a description of targets or goals monitored at the corporate level. This description may include:</p> <ul style="list-style-type: none"> if the target or goal is the same for all basins/facilities/products, or if it is aligned with local risk levels; if a company-wide target is driven by local challenges.
<p>1.2.1 An overview of water use across the organization's value chain.</p> <p><i>See also 'Guidance for clause 1.2.1'</i></p>	<p>W1 CURRENT STATE</p> <p>Dependence</p> <p>W1.1 Rate the importance (current and future) of water quality and water quantity to the success of your business.</p> <p><i>See also 'Requested content' for W1.1 in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information requested under GRI clause 1.2.1 can be reported under W1.1.</p> <p>W1.1 requests organizations to describe how water use is distributed across the value chain.</p>
<p>1.2.2 A list of specific catchments where the organization causes significant water-related impacts.</p> <p><i>See also 'Guidance for clause 1.2.2'</i></p>	<p>W2 BUSINESS IMPACTS</p> <p>Recent impacts on your business</p> <p>W2.1a Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.</p> <p><i>See also 'Requested content' for W2.1a in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information requested under GRI clause 1.2.2 can be reported under W2.1a.</p> <p>W2.1a requests organizations to select the river basin for each water-related detrimental impact experienced by the organization.</p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>

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Disclosure 303-3 Water withdrawal		
<p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Produced water; Third-party water. <p><i>See also 'Guidance for Disclosure 303-3'</i></p> <p><i>Extract: Surface water includes collected or harvested rainwater.</i></p>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>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?</p> <p><i>See also 'Requested content' for W1.2b in the CDP Water Security Reporting Guidance 2018</i></p> <p>W1.2h Provide total water withdrawal data by source.</p> <p>Source:</p> <ul style="list-style-type: none"> Fresh surface water, including rainwater, water from wetlands, rivers, and lakes Brackish surface water/seawater Groundwater - renewable Groundwater - non-renewable Produced water Third party sources <p><i>See also 'Requested content' for W1.2h in the CDP Water Security Reporting Guidance 2018</i></p>	<p>Total water withdrawal</p> <p>The information on total water withdrawal from all areas as required by GRI Disclosure 303-3-a can be reported under W1.2b. However, take the following into consideration:</p> <p><i>Rainwater</i></p> <p>Organizations may choose to exclude collected rainwater from their water withdrawal volumes requested under W1.2b, only if the resulting error in their water balance would be less than 5%. Disclosure 303-3-a requires the inclusion of rainwater when reporting the withdrawal volumes.</p> <p>Water withdrawal by source</p> <p>The information on total water withdrawal from all areas by source as required by GRI Disclosure 303-3-a can be reported under W1.2h. However, take the following into consideration:</p> <p><i>Withdrawal sources</i></p> <ul style="list-style-type: none"> Disclosure 303-3-a does not distinguish between fresh surface water and brackish surface water. The source 'Surface water' includes all water that occurs naturally on the Earth's surface whether it is fresh or brackish surface water. For W1.2h, the figure reported under Disclosure 303-3-a-i (Surface water) must be separated into 'Fresh surface water' and 'Brackish surface water' based on the concentration of total dissolved solids. Disclosure 303-3-a requires a separate figure for seawater, whereas W1.2h requests a combined figure for seawater and brackish surface water. For W1.2h, the figure reported under Disclosure 303-3-a-iii (Seawater) must be added to the figure for brackish surface water and reported together under the category 'Brackish surface water/seawater'. <p><i>Continues on next page »</i></p>

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<p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Produced water; Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. <p><i>See also 'Guidance for Disclosure 303-3-b'</i></p> <p>Related reporting recommendation in clause 2.1:</p> <p>2.1 When compiling the information specified in Disclosure 303-3, the reporting organization shall use publicly available and credible tools and methodologies for assessing water stress in an area.</p>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>W1.2d Provide the proportion of your total withdrawals sourced from water stressed areas.</p> <p><i>See also 'Requested content' for W1.2d in the CDP Water Security Reporting Guidance 2018</i></p>	<p>Water withdrawal from areas with water stress</p> <p>The information on total water withdrawal from all areas with water stress as required by GRI Disclosure 303-3-b can be reported under W1.2d. However, take the following into consideration:</p> <p><i>Proportion vs. volumetric data</i></p> <p>Disclosure 303-3-b requires an absolute figure in megaliters, while W1.2d requests a proportion instead of volumetric data.</p> <p>The total volume of water withdrawn from all areas with water stress reported under Disclosure 303-3-b can be used to calculate the proportion of withdrawals from stressed areas requested under W1.2d.</p> <p><i>Continues on next page »</i></p>

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<p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p><i>See also 'Guidance for Disclosure 303-3-c'</i></p> <p><i>Extract:</i> Other water constitutes any water that has a concentration of total dissolved solids higher than 1,000 mg/L. Other water is therefore all water that does not fall into the freshwater category.</p>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>W1.2h Provide total water withdrawal data by source.</p> <p>Source:</p> <ul style="list-style-type: none"> • Fresh surface water, including rainwater, water from wetlands, rivers, and lakes • Brackish surface water/seawater • Groundwater - renewable • Groundwater - non-renewable • Produced water • Third party sources <p><i>See also 'Requested content' for W1.2h in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information on total water withdrawal from each of the sources by freshwater and other water as required by GRI Disclosure 303-3-c can be reported under W1.2h. However, take the following into consideration:</p> <p><i>Concentration of total dissolved solids</i></p> <p>Disclosure 303-3-c requires a breakdown of the water withdrawn from each of the sources (surface water, groundwater, seawater, produced water, third-party water) by the categories freshwater and other water. GRI's definition of freshwater is water with a concentration of total dissolved solids equal to or below 1,000 mg/L. Other water constitutes any water that has a concentration of total dissolved solids higher than 1,000 mg/L.</p> <p>W1.2h distinguishes between fresh surface water and brackish surface water/seawater based on the concentration of total dissolved solids.</p> <p>Fresh surface water is defined by CDP as having a low concentration of total dissolved solids - at least below 10,000 mg/L. ('High quality' fresh water sources are typically characterized as having concentrations of total dissolved solids less than 1,000 mg/L). Brackish surface water has a high concentration of total dissolved solids - at least higher than 10,000 mg/L. Finally, seawater has a typical concentration of total dissolved solids above 35,000 mg/L.</p> <ul style="list-style-type: none"> • The figures reported under the following GRI disclosures can be used to report 'Fresh surface water' requested under W1.2h: <ul style="list-style-type: none"> • Disclosure 303-3-c-i (Freshwater) for the withdrawal source 'Surface water' • Disclosure 303-3-c-ii (Other water, with a concentration of total dissolved solids between 1,000 and 10,000 mg/L) for the withdrawal source 'Surface water'. <p><i>Continues on next page »</i></p>

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<p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>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?</p> <p><i>See also 'Requested content' for W1.2b in the CDP Water Security Reporting Guidance 2018</i></p> <p>W1.2d Provide the proportion of your total withdrawals sourced from water stressed areas.</p> <p><i>See also 'Requested content' for W1.2d in the CDP Water Security Reporting Guidance 2018</i></p> <p><i>Continues on next page »</i></p>	<p>Contextual information</p> <p>The information required by GRI Disclosure 303-3-d can be reported under W1.2b, W1.2d, W1.2h, W5.1, and W5.1a.</p> <p>W1.2b and W5.1 request organizations to include any contextual information necessary to understand how the volumetric data have been compiled, such as any standards, methodologies, and assumptions used.</p> <p>W1.2h, W5.1, and W5.1a further request organizations to report whether their withdrawal volumes for each source are estimated, modelled, or sourced from direct measurements, and, if so, to report the estimation or modelling methods used.</p> <p><i>Continues on next page »</i></p>

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<p>2.2.1 A breakdown of total water withdrawal in megaliters by withdrawal source categories listed in Disclosure 303-3, at each facility in areas with water stress.</p>	<p>W5 FACILITY-LEVEL WATER ACCOUNTING</p> <p>Facility-level water accounting</p> <p>W5.1a For each facility referenced in W5.1, provide withdrawal data by water source.</p> <p>Source:</p> <ul style="list-style-type: none"> • Fresh surface water, including rainwater, water from wetlands, rivers, and lakes • Brackish surface water/seawater • Groundwater - renewable • Groundwater - non-renewable • Produced water • Third party sources <p>See also 'Requested content' for W5.1a in the CDP Water Security Reporting Guidance 2018</p>	<p>The information requested under GRI clause 2.2.1 can be reported under W5.1a. However, take the following into consideration:</p> <p><i>Facilities to be reported</i></p> <p>W5.1a requests information for each facility exposed to any type of water risks that could have a substantive impact on the business, whereas clause 2.2.1 only requests information for each facility in areas with water stress. If these facilities are the same, the information requested under clause 2.2.1 can be reported under W5.1a.</p> <p><i>Withdrawal sources</i></p> <ul style="list-style-type: none"> • Clause 2.2.1 does not distinguish between fresh surface water and brackish surface water. The source 'Surface water' includes all water that occurs naturally on the Earth's surface whether it is fresh or brackish surface water. For W5.1a, the figure reported under clause 2.2.1 (Surface water) must be separated into 'Fresh surface water' and 'Brackish surface water' based on the concentration of total dissolved solids. • Clause 2.2.1 requests a separate figure for seawater, whereas W5.1a requests a combined figure for seawater and brackish surface water. For W5.1a, the figure reported under clause 2.2.1 (Seawater) must be added to the figure for brackish surface water and reported together under the category 'Brackish surface water/seawater'. • Clause 2.2.1 does not distinguish between renewable and non-renewable groundwater. For W5.1a, the figure reported under clause 2.2.1 (Groundwater) must be separated into renewable and non-renewable groundwater. <p><i>Continues on next page »</i></p>

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Disclosure 303-4 Water discharge		
<p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Third-party water, and the volume of this total sent for use to other organizations, if applicable. <p><i>See also 'Guidance for Disclosure 303-4-a-iv'</i></p> <p><i>Extract:</i> An example of third-party water discharge is when an organization sends water and effluents to other organizations for use. In these instances, the organization is required to report the volume of this water discharge separately.</p>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>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?</p> <p><i>See also 'Requested content' for W1.2b in the CDP Water Security Reporting Guidance 2018</i></p> <p>W1.2i Provide total water discharge data by destination.</p> <p>Destination:</p> <ul style="list-style-type: none"> • Fresh surface water • Brackish surface water/seawater • Groundwater • Third-party destinations <p><i>See also 'Requested content' for W1.2i in the CDP Water Security Reporting Guidance 2018</i></p>	<p>Total water discharge</p> <p>The information on total water discharge to all areas as required by GRI Disclosure 303-4-a can be reported under W1.2b. However, take the following into consideration:</p> <p><i>Rainwater and domestic sewage</i></p> <p>Organizations may choose to exclude collected rainwater and domestic sewage from their water discharge volumes requested under W1.2b, only if the resulting error in their water balance would be less than 5%. Disclosure 303-4-a requires the inclusion of rainwater and domestic sewage when reporting the discharge volumes.</p> <p>Water discharge by destination</p> <p>The information on total water discharge to all areas by destination as required by GRI Disclosure 303-4-a can be reported under W1.2i. However, take the following into consideration:</p> <p><i>Continues on next page »</i></p>

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		<p><i>Continues from previous page »</i></p> <p><i>Discharge destinations</i></p> <ul style="list-style-type: none"> • Disclosure 303-4-a does not distinguish between fresh surface water and brackish surface water. The destination 'Surface water' includes all water that occurs naturally on the Earth's surface whether it is fresh or brackish surface water. For W1.2i, the figure reported under Disclosure 303-4-a-i (Surface water) must be separated into 'Fresh surface water' and 'Brackish surface water' based on the concentration of total dissolved solids. • Disclosure 303-4-a requires a separate figure for seawater, whereas W1.2i requests a combined figure for seawater and brackish surface water. For W1.2i, the figure reported under Disclosure 303-4-a-iii (Seawater) must be added to the figure for brackish surface water and reported together under the category 'Brackish surface water/seawater'. • The figure reported under Disclosure 303-4-a-ii (Groundwater) can be used to report 'Groundwater' as requested under W1.2i. • The figure reported under Disclosure 303-4-a-iv (Third-party water) can be used to report 'Third-party destinations' as requested under W1.2i. <p><i>Third party</i></p> <p>If an organization sends water and effluents to other organizations for use, it is required to report the volume of this water discharge separately under Disclosure 303-4-a-iv. This information can be reported under W1.2i.</p> <p><i>Continues on next page »</i></p>

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		<p><i>Continues from previous page »</i></p> <p>For discharges to a third party, W1.2i mentions that it is important to state if this includes water discharged to other organizations for further use.</p> <p><i>Rainwater and domestic sewage</i></p> <p>Organizations may choose to exclude collected rainwater and domestic sewage from their water discharge volumes requested under W1.2i, unless this would result in an error in their water balance of more than 5%. Further, domestic sewage is not regarded as water discharge. However, if wastewater comes from domestic sources but is predominantly generated from sector business activities, e.g., healthcare residential properties, this should be reported if it would result in an error in their balance of more than 5%. Disclosure 303-4-a requires the inclusion of rainwater and domestic sewage when reporting the discharge volumes.</p>
<p>d. Priority substances of concern for which discharges are treated, including:</p> <p>iii. number of incidents of non-compliance with discharge limits.</p>	<p>W2 BUSINESS IMPACTS</p> <p>Compliance impacts</p> <p>W2.2 In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?</p> <p>W2.2a Provide the total number and financial value of all water-related fines.</p> <p>W2.2b Provide details for all significant fines, enforcement orders and/or other penalties for water-related regulatory violations in the reporting year, and your plans for resolving them.</p> <p><i>See also 'Requested content' for W2.2b in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information required by GRI Disclosure 303-4-d-iii can be reported under W2.2, W2.2a, and W2.2b. However, these CDP questions have a broader scope than Disclosure 303-4-d-iii, as they refer to water-related regulatory violations more generally.</p> <p>W2.2b requests organizations to select the type of incident that is most applicable to the penalty. The number of incidents of non-compliance with discharge limits as required by Disclosure 303-4-d-iii can be reported under the penalties that relate to 'effluent limit exceedances'.</p>

GRI Disclosures	CDP Water Security Questions	Comments
<p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>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?</p> <p><i>See also 'Requested content' for W1.2b in the CDP Water Security Reporting Guidance 2018</i></p> <p>W1.2i Provide total water discharge data by destination.</p> <p>Destination:</p> <ul style="list-style-type: none"> • Fresh surface water • Brackish surface water/seawater • Groundwater • Third-party destinations <p><i>See also 'Requested content' for W1.2i in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information required by GRI Disclosure 303-4-e can be reported under W1.2b and W1.2i.</p> <p>W1.2b requests organizations to include any contextual information necessary to understand how the volumetric data have been compiled, such as any standards, methodologies, and assumptions used.</p> <p>W1.2i requests organizations to report whether the volumes discharged to each destination are estimated, modelled, or sourced from direct measurements, and, if so, to report the estimation or modelling methods used.</p>
<p>2.4.1 The number of occasions on which discharge limits were exceeded.</p>	<p>W2 BUSINESS IMPACTS</p> <p>Compliance impacts</p> <p>W2.2 In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?</p> <p>W2.2a Provide the total number and financial value of all water-related fines.</p> <p>W2.2b Provide details for all significant fines, enforcement orders and/or other penalties for water-related regulatory violations in the reporting year, and your plans for resolving them.</p> <p><i>See also 'Requested content' for W2.2b in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information requested under GRI clause 2.4.1 can be reported under W2.2, W2.2a, and W2.2b. However, clause 2.4.1 has a broader scope than these CDP questions, as it refers to all occasions on which discharge limits were exceeded whether these led to a penalty or not.</p> <p>W2.2b requests organizations to select the type of incident that is most applicable to the penalty. The number of occasions on which discharge limits were exceeded as requested by clause 2.4.1 can be reported under the penalties that relate to 'effluent limit exceedances'.</p>

GRI Disclosures	CDP Water Security Questions	Comments
Disclosure 303-5 Water consumption		
<p>a. Total water consumption from all areas in megaliters.</p> <p><i>See also 'Guidance for Disclosure 303-5'</i></p> <p><i>Extract:</i> If the reporting organization cannot directly measure water consumption, it may calculate this using the following formula:</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> $\begin{array}{r} \text{Water consumption} \\ = \\ \text{Total water withdrawal} \\ - \\ \text{Total water discharge} \end{array}$ </div>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>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?</p> <p><i>See also 'Requested content' for W1.2b in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information on total water consumption from all areas as required by GRI Disclosure 303-5-a can be reported under W1.2b. However, take the following into consideration:</p> <p><i>Rainwater and domestic sewage</i></p> <p>Organizations may choose to exclude collected rainwater and domestic sewage from their water withdrawal/discharge volumes requested under W1.2b, only if the resulting error in their water balance would be less than 5%. The water withdrawal/discharge volumes reported under Disclosures 303-3 (Water withdrawal) and 303-4 (Water discharge) may be used to calculate water consumption, which consequently also requires the inclusion of rainwater and domestic sewage.</p>
<p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p> <p><i>See also 'Guidance for Disclosure 303-5'</i></p> <p><i>Extract:</i> If the reporting organization cannot directly measure water consumption, it may calculate this using the following formula:</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> $\begin{array}{r} \text{Water consumption} \\ = \\ \text{Total water withdrawal} \\ - \\ \text{Total water discharge} \end{array}$ </div>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>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?</p> <p><i>See also 'Requested content' for W1.2b in the CDP Water Security Reporting Guidance 2018</i></p> <p>W5 FACILITY-LEVEL WATER ACCOUNTING</p> <p>Facility-level water accounting</p> <p>W5.1 For each facility referenced in W4.1c, provide coordinates, total water accounting data and comparisons with the previous reporting year.</p> <p><i>See also 'Requested content' for W5.1 in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information required by GRI Disclosure 303-5-d can be reported under W1.2b and W5.1.</p> <p>W1.2b and W5.1 request organizations to include any contextual information necessary to understand how the volumetric data have been compiled, such as any standards, methodologies, and assumptions used.</p> <p>W1.2b and W5.1 further request organizations to indicate if the 'water consumption' figure is based on an aggregation of local measurements, an aggregation of local calculations, or is a company-wide calculation (for example, using withdrawals minus discharges).</p> <p>W5.1 requests organizations to report whether the volumes for total water consumption for each facility are estimated, modelled, or sourced from direct measurements, and, if so, to report the estimation or modelling methods used.</p>

GRI Disclosures	CDP Water Security Questions	Comments
2.5.1 Total water consumption in megaliters at each facility in areas with water stress.	<p>W5 FACILITY-LEVEL WATER ACCOUNTING</p> <p>Facility-level water accounting</p> <p>W5.1 For each facility referenced in W4.1c, provide coordinates, total water accounting data and comparisons with the previous reporting year.</p> <p><i>See also 'Requested content' for W5.1 in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The information requested under GRI clause 2.5.1 can be reported under W5.1. However, take the following into consideration:</p> <p><i>Facilities to be reported</i></p> <p>W5.1 requests information for each facility exposed to any type of water risks that could have a substantive impact on the business, whereas clause 2.5.1 only requests information for each facility in areas with water stress. If these facilities are the same, the information requested under clause 2.5.1 can be reported under W5.1.</p>