

Linking GRI and CDP

How are the GRI Sustainability Reporting Standards and CDP's 2017 water questions aligned?



Linking GRI and CDP: Water

GRI and CDP continue to work together to align best practice and avoid duplication of disclosure effort to ease the reporting burden for the thousands of companies that report to CDP's water and supply chain programs and the GRI Sustainability Reporting Standards (GRI Standards).

This document shows how the GRI Standards and CDP's water questions (2017) are aligned, improving the consistency and comparability of environmental data, and making corporate reporting more efficient and effective.

A document linking the GRI Standards with CDP's 2017 climate change questions is available for free download at www.globalreporting.org and www.cdp.net.

About GRI



GRI™ is an independent international organization that has pioneered corporate sustainability reporting since 1997. GRI's mission is to empower decision-makers everywhere, through its standards and multi-stakeholder network, to take action towards a more sustainable economy and world.

Website: www.globalreporting.org

About CDP



CDP, formerly Carbon Disclosure Project, is an international, not-for-profit organization providing the global system for companies, cities, states and regions to measure, disclose, manage and share vital information on their environmental performance. CDP, voted number one climate research provider by investors, works with 827 institutional investors with assets of US\$100 trillion and 89 purchasing organisations with a combined annual spend of over US\$2.7 trillion, to motivate companies to disclose their impacts on the environment and natural resources and take action to reduce them

Website: www.cdp.net

Lead contributors for this document include:

CDP: Tony Rooke, Nicole Dando, Kristen Mierzejewski

GRI: Laura Espinach, Jenni Puroila, Chelsea Reinhardt

About the GRI Sustainability Reporting Standards and CDP's Environmental Reporting System

GRI Sustainability Reporting Standards

The GRI Sustainability Reporting Standards (GRI Standards) are a set of modular reporting standards that can be used by any organization to report about its impacts on the economy, the environment, and society. The set includes three universal Standards applicable to all organizations: *GRI 101: Foundation*, *GRI 102: General Disclosures*, and *GRI 103: Management Approach*. In addition, there are 33 topic-specific Standards, organized into Economic, Environmental, and Social categories, which organizations can select from to report on their material topics. See [GRI 101: Foundation](#) for more information on how to use and reference the GRI Standards.

Preparing a sustainability report in accordance with the GRI Standards provides a full and balanced picture of an organization's material topics, the related impacts, and how these impacts are managed.

The GRI Standards are developed through a transparent, multi-stakeholder process and are issued by the Global Sustainability Standards Board (GSSB), an independent standard-setting body created by GRI.

Thousands of organizations in more than 90 countries currently use the GRI Standards to report sustainability information. The GRI Standards are also referenced in policy or regulation in more than 40 countries and regions, and by more than 20 stock exchanges worldwide.

The full set of GRI Standards can be downloaded at www.globalreporting.org/standards.

More information on the GRI Standards and the GSSB can be found on [GRI's website](#).

Download the GRI Standards and related resources at: www.globalreporting.org/standards

CDP's environmental reporting system

CDP provides the only global environmental reporting system.

Some 5,800 companies, representing close to 60% global market capitalization, disclosed environmental information through CDP in 2016. CDP now holds the most comprehensive collection globally of primary corporate environmental data and puts these insights at the heart of strategic business, investment and policy decisions.

The data collected is also used to track commitments and progress towards the Paris climate agreement and the Sustainable Development Goals, and hence achieving a low carbon, sustainable economy.

Following on from the success of the 2015 Paris agreement on climate change, which CDP helped 'We Mean Business' to deliver through our call to action program, CDP's 2016-2020 strategy is to build momentum to drive consistent and efficient global reporting and disclosure. CDP is also responding to feedback from investors and stakeholders, who want more sector specific information, and will be integrating the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD) to be finalized in July 2017.

As part of this, CDP is evolving our climate, water and forests questionnaires to be more sector specific, implement TCFD recommendations, and optimize disclosure. CDP's focus will initially be on the high impact sectors in Energy, Transport, Materials and Agriculture in our new questionnaires and scoring in Q4 2017.

CDP and GRI will continue to ensure continued alignment as the questionnaires evolve.

Feedback on CDP's system and questionnaires can be provided all year round through CDP's website www.cdp.net.

Download CDP's 2017 information requests, guidance documents and scoring methodologies at: www.cdp.net/guidance

Future areas of collaboration

GRI and CDP will work closely for future updates to the GRI Standards as well as for CDP's questionnaires. This is an important step towards global standardization of corporate natural capital disclosure to capital markets.

In addition to climate change and water, CDP engages with companies on their production and use of forests risk commodities. These commodities are responsible for deforestation globally. GRI does not cover this area specifically. However, the information reported through CDP's forests questions could be included in a report prepared in accordance with the GRI Standards, if this topic has been identified as material. See clause 2.5 in *GRI 101: Foundation* for more information.

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Introduction

GRI and CDP have a long-standing collaboration in the field of climate change and water disclosure.

The GRI Standards are designed to be compatible with a wide range of different reporting formats and have been developed in alignment with internationally recognized frameworks (including CDP's information requests), which are referenced within relevant Standards. In addition, GRI and CDP have participated in the development of the United Nations Global Compact – [CEO Water Mandate Corporate Water Disclosure Guidelines](#) as project partners. This collaboration shows the organizations' commitment to advance a common approach to corporate water disclosure. GRI and CDP will seek to align future iterations of the GRI Standards and the CDP questionnaires with the CEO Water Mandate Guidelines wherever possible.

Close alignment with internationally recognized best practice avoids duplication of disclosure efforts. It helps improve the consistency and comparability of environmental data, making corporate reporting more efficient and effective, and eases the reporting burden for the thousands of companies that use CDP's water and supply chain questionnaires and the GRI Standards. By using both reporting frameworks in conjunction, organizations can take advantage of the synergies of the two initiatives.

GRI and CDP have been publishing the linkages between the GRI Standards and the CDP climate change and water questionnaires for many years. This alignment allows organizations to use the same data points in both reporting channels. The information provided through either channel can form part of a report prepared in accordance with the GRI Standards and/or to answer parts of CDP's questionnaires.

How to use this document

This publication provides useful cross-references between the GRI Standards and CDP's 2017 water information request for organizations that wish to use them in conjunction.

The document provides two tables which give an overview of how the CDP water questions align with the GRI Standards, and vice versa:

- Table A1 (summary) and Table A2 (comprehensive) are for those organizations that have answered CDP's 2017 water information request and would like to use this data as input for preparing their sustainability report in accordance with the GRI Standards. Table A1 (summary) can be found on pages 7-8 and Table A2 (comprehensive) on pages 10-26.
- Table B1 (summary) and Table B2 (comprehensive) are for those organizations that have prepared a sustainability report using the GRI Standards and would like to use this data to answer parts of CDP's 2017 water questions. Table B1 (summary) can be found on page 9 and Table B2 (comprehensive) on pages 27-45.

Please note that *GRI 103: Management Approach* is designed to be used together with the topic-specific GRI Standards (200, 300, and 400 series) to report the organization's management approach for each material topic¹. Therefore, in the following tables, *GRI 103: Management Approach* is often referenced

together with the topic-specific Standards that relate to a given CDP question.

The GRI Standards mentioned in the tables refer to the 2016 versions of all Standards.

Please also note that many of CDP's water questions are structured as tables and drop-down values within CDP's environmental reporting system. In addition, all free text questions are restricted by a character limit. For the sake of brevity, this document does not specify the tables, drop-down values and character limit requirements for each question. Therefore, organizations using this document are advised to refer to CDP's water guidance document for this information. CDP's water guidance is available for download at www.cdp.net/guidance.

Organizational or reporting boundary

In the CDP water questionnaire, the organizational or reporting boundary (i.e., the group, companies, businesses or organizations) for which a company is supplying data may be organized by financial control, operational control, equity share or another measure. References in the CDP water questionnaire to "your organization" or "total operations" are to the company, companies, businesses, organizations or groups within the organizational or reporting boundary defined by the responding company. This organizational or reporting boundary is then applied when responding to all CDP water questions unless the company is asked specifically

¹ The management approach disclosures in the GRI Standards enable an organization to explain how it manages the economic, environmental and social impacts related to material topics. This provides narrative information about how an organization identifies, analyzes, and responds to its actual and potential impacts.

for data about another category of activities e.g., their supply chain. This approach is known as the “consolidation approach”² and is used to consolidate more granular data at facility/company level into corporate level reporting.

Organizations preparing a sustainability report in accordance with the GRI Standards are required to identify and report the Boundary for each material topic (see Disclosure 103-1 in *GRI 103: Management Approach*). The topic Boundary is the description of where the impacts for a material topic occur, and the organization’s involvement with these impacts (for example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships). When describing ‘where the impacts occur’, the organization can identify the entities where impacts occur, which can be entities in the organization, and/or entities with which it has a business relationship, such as entities in its value chain. The topic Boundary can vary by topic.

When reporting the topic-specific disclosures for a material topic, the organization can provide information for those entities (within the organization and/or with which it has a business relationship) where the impacts occur.

In some cases, if the Boundary of a topic extends beyond the organization, it may not be possible to report some topic-specific disclosures. For example, if the Boundary for a topic includes part of the supply chain, the organization might not be able to access the necessary information from suppliers. In these cases, to prepare a report in accordance with the GRI Standards, the organization is still required to report its management approach for the topic, but can use the recognized reasons for omission for topic-specific disclosures. See clause 3.2 in *GRI 101: Foundation* for more information on

reasons for omission. Disclosure 103-1 (c) in GRI 103 requires reporting any specific limitation regarding the topic Boundary.

Using this document to prepare a report in accordance with the GRI Standards

All information requested in the CDP questionnaire can be included in a sustainability report prepared in accordance with the GRI Standards, if the water related topics (e.g., Water, Effluents and Waste, Environmental Compliance, Supplier Environmental Assessment) have been identified as material by the reporting organization.³

Please note that the GRI Standards provide a comprehensive framework for disclosing economic, environmental, and social impacts, therefore its scope is broader than water. See Section 3 of *GRI 101: Foundation* for the full set of the criteria needed to prepare a sustainability report in accordance with the GRI Standards.

Note that the disclosures in the GRI Standards can have additional reporting requirements on how to compile the requested information, as well as accompanying reporting recommendations and/or guidance.

For the sake of conciseness, not all GRI disclosures from the GRI Standards and related reporting requirements, recommendations and/or guidance that have an equivalent CDP question are included in their entirety in either comprehensive linkage table. In these cases, extracts of these are provided. For the full set of requirements, recommendations and/or guidance for each of the disclosures featured in the tables, please consult the relevant GRI Standards.

² Taken from Chapter 3 of the GHG Protocol. Although this protocol refers to GHG emissions reporting, the general definitions may be applied to corporate water reporting.

³ For information on identifying material topics, see the Reporting Principles for defining report content and clause 2.3 in *GRI 101: Foundation*.

CDP-to-GRI Summary Linkage Table (A1):

How are CDP's water questions (2017) aligned with the GRI Standards?

The following summary table is designed to show at a glance how the CDP water questions (2017) align with the GRI Standards. The comprehensive linkage table is set out on pages 10-26.

CDP	GRI
W0. Introduction	<p>GRI 102: General Disclosures: Disclosure 102-50</p> <p>GRI 103: Management Approach (applied together with <i>GRI 303: Water</i>): Disclosures 103-1 (b) (and related 'Guidance'), and 103-1 (c) (and related 'Guidance')</p>
W1. Context	<p>GRI 102: General Disclosures: Disclosures 102-14 (and reporting recommendations in clause 2.1.2), and 102-15 (and reporting recommendations in clauses 2.2.6, 2.2.8 and 2.2.9)</p> <p>GRI 103: Management Approach (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i>, and/or <i>GRI 308: Supplier Environmental Assessment</i>): General requirements for reporting the management approach in clause 1.2, and Disclosure 103-2</p> <p>GRI 303: Water: Disclosure 303-1</p> <p>GRI 306: Effluents and Waste: Disclosure 306-1</p> <p>GRI 308: Supplier Environmental Assessment: Management approach disclosures (see 'Guidance'), and Disclosure 308-2 (a)</p>
W2. Procedures and requirements	<p>GRI 102: General Disclosures: Disclosure 102-14 (and reporting recommendations in clause 2.1.2), 102-15 (and reporting recommendations in clauses 2.2.6, 2.2.8 and 2.2.9), and 102-43</p> <p>GRI 103: Management Approach (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i> and/or <i>GRI 308: Supplier Environmental Assessment</i>): General requirements for reporting the management approach in clause 1.2, Disclosures 103-1 (a) (and related 'Guidance'), and 103-2 (and reporting recommendations in clauses 1.3-1.9)</p>
W3. Water risks	<p>GRI 102: General Disclosures: Disclosures 102-14 (and reporting recommendations in clause 2.1.2), and 102-15 (and reporting recommendations in clauses 2.2.6, 2.2.8 and 2.2.9)</p> <p>GRI 103: Management Approach (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i>, and/or <i>GRI 308: Supplier Environmental Assessment</i>): Disclosures 103-1 (a) (and related 'Guidance'), and 103-2 (and reporting recommendations in clauses 1.3-1.9)</p> <p>GRI 308: Supplier Environmental Assessment: Management approach disclosures (see 'Guidance'), and Disclosure 308-2 (c)</p>
W4. Water opportunities	<p>GRI 102: General Disclosures: Disclosures 102-14 (and reporting recommendations in clause 2.1.2), and 102-15 (and reporting recommendations in clauses 2.2.6, 2.2.8 and 2.2.9)</p>
W5. Facility level water accounting (I)	GRI 303: Water: Disclosure 303-1
W5. Facility level water accounting (II)	GRI 306: Effluents and Waste: Disclosure 306-1

CDP	GRI
W6. Governance & strategy	<p>GRI 102: General Disclosures: Disclosures 102-14 (and reporting recommendations in clause 2.1.2), 102-15 (and reporting recommendations in clauses 2.2.6, 2.2.8 and 2.2.9), 102-18, and 102-20.</p> <p>GRI 103: Management Approach (applied together with <i>GRI 303: Water</i>): Disclosures 103-2 (c-i) (and reporting recommendations in clause 1.3), 103-2 (c-iii) (and reporting recommendations in clause 1.5), 103-2 (c-iv) (and reporting recommendations in clause 1.6.1), and 103-2 (c-vii) (and reporting recommendations in clause 1.9)</p>
W7. Compliance	<p>GRI 103: Management Approach (applied together with <i>GRI 307: Environmental Compliance</i>): Disclosure 103-2</p> <p>GRI 307: Environmental Compliance: Disclosure 307-1</p>
W8. Targets and initiatives	<p>GRI 102: General Disclosures: Disclosures 102-14 (and reporting recommendations in clauses 2.1.5 and 2.1.6), and 102-15 (and reporting recommendations in clauses 2.2.10 and 2.2.11)</p> <p>GRI 103: Management Approach (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i>, and/or <i>GRI 308: Supplier Environmental Assessment</i>): Disclosure 103-2 (c-iii) (and reporting recommendations in clauses 1.5.1, 1.5.3, 1.5.4, 1.5.-6)</p>
W9. Linkages and trade-offs	No direct linkage.

GRI-to-CDP Summary Linkage Table (B1):

How are the GRI Standards aligned with CDP's water questions (2017)?

The following summary table is designed to show at a glance how the GRI Standards align with the CDP water questions (2017). The comprehensive linkage table is set out on pages 27-45.

GRI	CDP
GRI 102: General Disclosures	
Disclosure 102-14	W1.1, W2.4, W2.4a, W3.1, W4.1, W4.1a W6.2, W6.2a, W6.2b, W8.1, W8.1a, W8.1b
Disclosure 102-15	W1.1, W1.4, W1.4a, W2.4, W2.4a, W3.1, W3.2, W3.2a, W3.2b, W3.2c, W3.2d, W4.1, W4.1a, W 6.2, W6.2a, W6.2b, W8.1, W8.1a, W8.1b
Disclosure 102-18	W6.1
Disclosure 102-20	W6.1
Disclosure 102-43	W2.7
Disclosure 102-50	W0.2
GRI 303: Water (applied together with GRI 103: Management Approach)	
Management approach disclosures	
Reporting requirements in clause 1.2 (from GRI 103) Disclosure 103-1 (from GRI 103) Disclosure 103-2 (from GRI 103)	W0.3, W0.4, W0.4, W1.2, W1.3, W1.3a, W1.3b, W2.1, W2.2, W2.3, W2.5, W2.6, W3.2d, W6.1, W6.3, W6.3a, W8.1, W8.1a, W8.1b
Topic-specific disclosures	
Disclosure 303-1	W1.2a, W5.1, W5.1a
Disclosure 303-2	No direct linkage.
Disclosure 303-3	No direct linkage.
GRI 306: Effluents and Waste (to be used together with GRI 103: Management Approach)	
Management approach disclosures	
Reporting requirements in clause 1.2 (from GRI 103) Disclosure 103-1 (a) (from GRI 103) Disclosure 103-2 (from GRI 103)	W1.2, W1.3, W1.3a, W1.3b, W2.1, W2.2, W2.3, W2.5, W2.6, W2.8, W3.2d, W6.3, W6.3a, W8.1, W8.1a, W8.1b
Topic-specific disclosures	
Disclosure 306-1	W1.2b, W5.2, W5.2a
Disclosure 306-5	No direct linkage.
GRI 307: Environmental Compliance (to be used together with GRI 103: Management Approach)	
Management approach disclosures	
Disclosure 103-2 (from GRI 103)	W7.1a
Topic-specific disclosures	
Disclosure 307-1	W7.1, W7.1a, W7.1b, W7.1c
GRI 308: Supplier Environmental Assessment (to be used together with GRI 103: Management Approach)	
Management approach disclosures	
Reporting requirements in clause 1.2 (from GRI 103) Disclosure 103-1 (a) Disclosure 103-2	W1.3, W1.3a, W1.3b, W2.1, W2.2, W2.3, W2.5, W2.6, W2.8, W3.2d, W6.3, W6.3a, W8.1, W8.1a, W8.1b
Guidance (from GRI 308)	W1.3, W1.3a, W1.3b, W3.2d
Topic-specific disclosures	
Disclosure 308-2 (a)	W1.3, W1.3a, W1.3b
Disclosure 308-2 (c)	W3.2d

CDP-to-GRI Comprehensive Linkage Table (A2):

How are CDP's water questions (2017) aligned with the GRI Standards?

The table below details the links between CDP's water questions (2017) and GRI Standards, and is useful for those organizations that have answered CDP's 2017 water information request and would like to use this information as input for preparing a report in accordance with the GRI Standards. The comments support and expand on the links between the two sets of information.

CDP Questions	GRI Standards	Comments
Introduction		
W0. Introduction		
W0.2 Please state the start and end date of the year for which you are reporting data	GRI 102: GENERAL DISCLOSURES Disclosure 102-50 Reporting period a. Reporting period for the information provided.	
W0.3 Please indicate the category that describes the reporting boundary for companies, entities or groups for which water-related impacts are reported	GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water</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: 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>	For more information on the 'boundary' concept, see the section on 'How to use this document' on pages 5-6 of this document.
W0.4 Are there any geographies, facilities or types of water inputs/outputs within this boundary which are not included in your disclosure? <i>[drop down menu selection]</i> W0.4a Please explain why you have made the exclusion <i>[table question]</i>	GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water</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>	When preparing a sustainability report in accordance with the GRI Standards, in some cases the organization can use specified 'reasons for omission' 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 Questions	GRI Standards	Comments
Current State		
W1. Context		
<p>W1.1 Please rate the importance (current and future) of water quality and water quantity to the success of your organization</p> <p>[table question]</p>	<p>GRI 102: GENERAL DISCLOSURES Disclosure 102-14 Statement from senior decision-maker</p> <p>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.1.2 [on strategic priorities and key topics for the short and medium-term with respect to sustainability] <p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>a. A description of key impacts, risks, and opportunities</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.2.6 [on the impact of sustainability trends, risks, and opportunities on the organization] • 2.2.8 [on the most important risks and opportunities for the organization arising from sustainability trends] • 2.2.9 [on prioritization of key economic, environmental, and social topics as risks and opportunities] 	<p>The information requested by W1.1 can be reported with Disclosures 102-14 and 102-15. However, Disclosure 102-15 has a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.</p>
W1. Company-Wide Water Accounting		
<p>W1.2 For your total operations, please detail which of the following water aspects are regularly measured and monitored and provide an explanation as to why or why not</p> <p>[table question]</p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water</i> and/or <i>GRI 306: Effluents and Waste</i>)</p> <p>General requirements for reporting the management approach Reporting requirements in clause 1.2 [if there is no management approach for a material topic]</p> <p style="text-align: right;"><i>Continues on next page »</i></p>	<p>Information requested by W1.2 can be reported as part of <i>GRI 103: Management Approach</i> (applied together with <i>GRI 303: Water</i> and/or <i>GRI 306: Effluents and Waste</i>). <i>GRI 103</i> has a broader scope than the CDP question and also covers, for example policies, commitments, goals and targets, and resources.</p> <p style="text-align: right;"><i>Continues on next page »</i></p>

CDP Questions	GRI Standards	Comments
	<p style="text-align: center;"><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 style="text-align: center;"><i>Continues from previous page »</i></p> <p>W1.2 requests information on access to water, sanitation and hygiene (i.e., Proportion of facilities providing fully-functioning WASH services to all workers). The GRI Standards do not specifically require reporting the proportion of facilities providing WASH services, but this information can be reported as part of the management approach disclosures (using <i>GRI 103</i> together with <i>GRI 401: Employment</i> or <i>GRI 403: Occupational Health and Safety</i>). See also the guidance in Section 1. Management approach disclosures of <i>GRI 401: Employment</i> (Extract: 'Conditions of work... can also include the quality of living accommodations where provided, and welfare matters, such as safe drinking water, canteens and access to medical services.').</p>
<p>W1.2a Water withdrawals: for the reporting year, please provide total water withdrawal data by source, across your operations</p> <p><i>[table question]</i></p>	<p>GRI 303: WATER</p> <p>Disclosure 303-1 Water withdrawal by source</p> <ul style="list-style-type: none"> a. Total volume of water withdrawn, with a breakdown by the following sources: <ul style="list-style-type: none"> i. Surface water, including water from wetlands, rivers, lakes, and oceans; ii. Ground water; iii. Rainwater collected directly and stored by the organization; iv. Waste water from another organization; v. Municipal water supplies or other public or private water utilities. b. Standards, methodologies, and assumptions used. 	<p>W1.2a also requests a breakdown by freshwater, brackish surface water/ seawater, produced/process water, and a breakdown of groundwater by renewable and non-renewable sources.</p> <p>W1.2a defines the unit of measure as megaliters/year. Disclosure 303-1 does not prescribe a unit of measure.</p> <p>Disclosure 303-1 (b) requires companies to report their standards, methodologies and assumptions.</p>
<p>W1.2b Water discharges: for the reporting year, please provide total water discharge data by destination, across your operations</p> <p><i>[table question]</i></p>	<p>GRI 306: EFFLUENTS AND WASTE</p> <p>Disclosure 306-1 Water discharge by quality and destination</p> <ul style="list-style-type: none"> a. Total volume of planned and unplanned water discharges by: <ul style="list-style-type: none"> i. destination; ii. quality of the water, including treatment method; iii. whether the water was reused by another organization. b. Standards, methodologies, and assumptions used. 	<p>Disclosure 306-1 (a-ii) requires organizations to also report water discharges by quality (including treatment method). Disclosure 306-1 (b) also requires reporting the standards, methodologies and assumptions used for this disclosure.</p>

CDP Questions	GRI Standards	Comments
<p>W1.2c Water consumption: for the reporting year, please provide total water consumption data, across your operations</p> <p><i>[table question]</i></p>	No direct linkage.	W1.2c requests information on water consumption across all of an organization's operations. This specific information is not required in the GRI Standards.
W1. Supplier Reporting		
<p>W1.3 Do you request your suppliers to report on their water use, risks and/or management?</p> <p><i>[drop down selection question]</i></p> <p>W1.3a Please provide the proportion of suppliers you request to report on their water use, risks and/or management and the proportion of your procurement spend this represents</p> <p><i>[table question]</i></p> <p>W1.3b Please choose the option that best explains why you do not request your suppliers to report on their water use, risks and/or management</p> <p><i>[table question]</i></p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i>, and/or <i>GRI 308: Supplier Environmental Assessment</i>)</p> <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>GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT</p> <p>Management approach disclosures (from <i>GRI 308: Supplier Environmental Assessment</i>)</p> <p>See 'Guidance'</p> <p>Disclosure 308-2 (a) Negative environmental impacts in the supply chain and actions taken</p> <ol style="list-style-type: none"> Number of suppliers assessed for environmental impacts. 	<p>Information requested by W1.3, W1.3a and W1.3b can be reported with <i>GRI 308: Supplier Environmental Assessment</i>.</p> <p>It can also be reported with <i>GRI 103: Management Approach</i> (used together with <i>GRI 303: Water</i> and/or <i>GRI 306: Effluents and Waste</i>) if the reporting organization's Boundary for these topics includes its supply chain.</p>

CDP Questions	GRI Standards	Comments
W1. Impacts		
<p>W1.4 Has your organization experienced any detrimental impacts related to water in the reporting year?</p> <p><i>[drop down selection question]</i></p> <p>W1.4a Please describe the detrimental impacts experienced by your organization related to water in the reporting year</p> <p><i>[drop down selection question]</i></p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>a. A description of key impacts, risks, and opportunities</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.2.6 [on the impact of sustainability trends, risks, and opportunities on the organization] • 2.2.8 [on the most important risks and opportunities for the organization arising from sustainability trends] • 2.2.9 [on prioritization of key economic, environmental, and social topics as risks and opportunities] 	<p>The information requested by W1.4 and W1.4a can be reported under Disclosure 102-15. However, Disclosure 102-15 has a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.</p>
<p>W1.4b Please choose the option below that best explains why you do not know if your organization experienced any detrimental impacts related to water in the reporting year, and any plans you have to investigate this in the future</p> <p><i>[table question]</i></p>	<p>No direct linkage.</p>	<p>If CDP users state that they do not know if they have experienced any detrimental impacts related to water in the reporting year, W1.4b requests an explanation as to why not.</p> <p>This information is not required in the GRI Standards.</p>
Risk Assessment		
W2. Procedures and Requirements		
<p>W2.1 Does your organization undertake a water-related risk assessment?</p> <p><i>[drop down menu selection]</i></p> <p>W2.2 Please select the options that best describe your procedures with regard to assessing water risks</p> <p><i>[table question]</i></p> <p>W2.3 Please state how frequently you undertake water risk assessments, what geographical scale and how far into the future you consider risks for each assessment</p> <p><i>[table question]</i></p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i> and/or <i>GRI 308: Supplier Environmental Assessment</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>See also 'Guidance for Disclosure 103-1-a' Extract: 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><i>Continues on next page »</i></p>	<p>Information requested by W2.1, W2.2, and W2.3 can be reported with <i>GRI 103: Management Approach</i> (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i> and/or <i>GRI 308: Supplier Environmental Assessment</i>).</p>

CDP Questions	GRI Standards	Comments
	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>Disclosure 103-2 The management approach and its components</p> <ol 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: <ol 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>Reporting recommendations in clauses 1.3-1.9</p>	
<p>W2.4 Have you evaluated how water risks could affect the success (viability, constraints) of your organization's growth strategy?</p> <p><i>[table question]</i></p> <p>W2.4a Please explain how your organization evaluated the effects of water risks on the success (viability, constraints) of your organization's growth strategy?</p> <p><i>[free text question]</i></p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-14 Statement from senior decision-maker</p> <ol style="list-style-type: none"> a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability. <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.1.2 [on strategic priorities and key topics for the short and medium-term with respect to sustainability] <p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <ol style="list-style-type: none"> a. A description of key impacts, risks, and opportunities. <p style="text-align: right;"><i>Continues on next page »</i></p>	<p>Information requested by W2.4, W2.4a can be reported under Disclosures 102-14 and 102-15. However, these disclosures have a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.</p>

CDP Questions	GRI Standards	Comments
	<p style="text-align: center;"><i>Continues from previous page »</i></p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.2.6 [on the impact of sustainability trends, risks, and opportunities on the organization] • 2.2.8 [on the most important risks and opportunities for the organization arising from sustainability trends] • 2.2.9 [on prioritization of key economic, environmental, and social topics as risks and opportunities] 	
<p>W2.4b What is the main reason for not having evaluated how water risk could affect the success (viability, constraints) of your organization’s growth strategy, and are there any plans in place to do so in the future?</p> <p><i>[free text question]</i></p>	<p>No direct linkage.</p>	<p>This specific information is not required in the GRI Standards.</p>
<p>W2.5 Please select the methods used to assess water risks</p> <p><i>[table question]</i></p> <p>W2.6 Which of the following contextual issues are always factored into your organization’s water risk assessments?</p> <p><i>[table question]</i></p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water, GRI 306: Effluents and Waste and/or GRI 308: Supplier Environmental Assessment</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’ Extract: The explanation of why the topic is material can include:</i></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>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 style="text-align: center;"><i>Continues on next page »</i></p>	<p>Information requested by W2.5 and W2.6 can be reported with <i>GRI 103: Management Approach</i> (applied together with <i>GRI 303: Water, GRI 306: Effluents and Waste and/or GRI 308: Supplier Environmental Assessment</i>).</p>

CDP Questions	GRI Standards	Comments
	<p style="text-align: center;"><i>Continues from previous page »</i></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>Reporting recommendations in clauses 1.3-1.9</p>	
<p>W2.7 Which of the following stakeholders are always factored into your organization's water risk assessments?</p> <p><i>[table question]</i></p>	<p>Disclosure 102-43 Approach to stakeholder engagement</p> <p>a. The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.</p>	<p>W2.7 asks if stakeholders are included in a company's water risk assessment. This can be reported with Disclosure 102-43 which covers stakeholder engagement by type. It is also addressed by the guidance in Management approach disclosures of <i>GRI 308: Supplier Environmental Assessment</i>.</p>
<p>W2.8 Please choose the option that best explains why your organization does not undertake a water-related risk assessment</p> <p><i>[table question]</i></p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i> and/or <i>GRI 308: Supplier Environmental Assessment</i>)</p> <p>General requirements for reporting the management approach</p> <p>Reporting requirements in clause 1.2 [if there is no management approach for a material topic]</p>	<p>This specific information is not required in the GRI Standards.</p>
Implications		
W3. Water Risks		
<p>W3.1 Is your organization exposed to water risks, either current and/or future, that could generate a substantive change in your business, operations, revenue or expenditure?</p> <p><i>[drop down menu selection]</i></p> <p style="text-align: right;"><i>Continues on next page »</i></p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-14 Statement from senior decision-maker</p> <p>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.</p> <p style="text-align: right;"><i>Continues on next page »</i></p>	<p>Information requested by W3 can be reported with Disclosures 102-14 and 102-15, and with the disclosures from <i>GRI 103: Management Approach</i> (applied together with water-related topics).</p> <p>The CDP questions in this section are more detailed than the related disclosures in the GRI Standards. They request breakdowns by country and river basin, and ask for information on risk, business impact, and response strategy, relating specifically to water.</p> <p style="text-align: right;"><i>Continues on next page »</i></p>

CDP Questions	GRI Standards	Comments
<i>Continues from previous page »</i>	<i>Continues from previous page »</i>	<i>Continues from previous page »</i>
<p>W3.2 Please provide details as to how your organization defines substantive change in your business, operations, revenue or expenditure from water risk</p> <p><i>[free text question]</i></p>	<p>Reporting recommendations in clause:</p> <ul style="list-style-type: none"> • 2.1.2 [on strategic priorities and key topics for the short and medium-term with respect to sustainability] 	<p>Disclosures 102-14 and 102-15 have a broader scope than the CDP questions, referring to economic, environmental and social topics more generally. Disclosure 308-2 (c) is broader than the CDP questions, covering any kind of environmental impacts in the supply chain.</p>
<p>W3.2a Please provide the number of facilities per river basin exposed to water risks that could generate a substantive change in your business, operations, revenue or expenditure and the proportion company-wide facilities this represents</p> <p><i>[table question]</i></p>	<p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>a. A description of key impacts, risks, and opportunities.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.2.6 [on the impact of sustainability trends, risks, and opportunities on the organization] • 2.2.8 [on the most important risks and opportunities for the organization arising from sustainability trends] • 2.2.9 [on prioritization of key economic, environmental, and social topics as risks and opportunities] 	
<p>W3.2b For each river basin mentioned in W3.2a, please provide the proportion of the company's total financial value that could be affected by water risks.</p> <p><i>[table question]</i></p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i> and/or <i>GRI 308: Supplier Environmental Assessment</i>)</p>	
<p>W3.2c Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your direct operations and the strategies to mitigate them</p> <p><i>[table question]</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>W3.2d Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your supply chain and the strategies to mitigate them</p> <p><i>[table question]</i></p>	<p>See also 'Guidance for Disclosure 103-1-a' Extract: 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>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 style="text-align: right;"><i>» Continues on next page</i></p>	

CDP Questions	GRI Standards	Comments
	<p style="text-align: right;"><i>Continues from previous page »</i></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>GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT</p> <p>Management approach disclosures (from GRI 308: Supplier Environmental Assessment)</p> <p><i>See 'Guidance'</i></p> <p>Disclosure 308-2 (c) Negative environmental impacts in the supply chain and actions taken</p> <p>c. Significant actual and potential negative environmental impacts identified in the supply chain.</p>	
<p>W3.2e Please choose the option that best explains why you do not consider your organization to be exposed to water risks in your direct operations that could generate a substantive change in your business, operations, revenue or expenditure</p> <p><i>[table question]</i></p> <p>W3.2f Please choose the option that best explains why you do not consider your organization to be exposed to water risks in your supply chain that could generate a substantive change in your business, operations, revenue or expenditure</p> <p><i>[table question]</i></p> <p style="text-align: right;"><i>» Continues on next page</i></p>	<p>No direct linkage.</p>	<p>If CDP users state that they are not exposed to risk, or do not know if they are exposed, W3.2e-W3.2g request an explanation as to why not. This specific information is not required in the GRI Standards.</p>

CDP Questions	GRI Standards	Comments
<p><i>Continues from previous page »</i></p> <p>W3.2g Please choose the option that best explains why you do not know if your organization is exposed to water risks that could generate a substantive change in your business operations, revenue or expenditure and discuss any future plans you have to assess this</p> <p><i>[table question]</i></p>		
W4. Water Opportunities		
<p>W4.1 Does water present strategic, operational or market opportunities that substantively benefit/have the potential to benefit your organization?</p> <p><i>[drop down menu selection]</i></p> <p>W4.1a Please describe the opportunities water presents to your organization and your strategies to realize them</p> <p><i>[table question]</i></p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-14 Statement from senior decision-maker</p> <p>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.</p> <p>Reporting recommendations in clause:</p> <ul style="list-style-type: none"> • 2.1.2 on strategic priorities and key topics for the short and medium-term with respect to sustainability <p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>a. A description of key impacts, risks, and opportunities.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.2.6 [on the impact of sustainability trends, risks, and opportunities on the organization] • 2.2.8 [on the most important risks and opportunities for the organization arising from sustainability trends] • 2.2.9 [on prioritization of key economic, environmental, and social topics as risks and opportunities] 	<p>Information requested by W4 can be reported under Disclosures 102-14 and 102-15.</p> <p>The CDP questions are more detailed than the related GRI disclosures. They request breakdowns by country, and ask for information on business opportunities and response strategies, relating specifically to water.</p> <p>Disclosures 102-14 and 102-15 have a broader scope than the CDP questions, referring to economic, environmental and social topics more generally.</p>

CDP Questions	GRI Standards	Comments
<p>W4.1b Please choose the option that best explains why water does not present your organization with any opportunities that have the potential to provide substantive benefit</p> <p><i>[table question]</i></p> <p>W4.1c Please choose the option that best explains why you do not know if water presents your organization with any opportunities that have the potential to provide substantive benefit</p> <p><i>[table question]</i></p>	<p>No direct linkage.</p>	<p>If organizations reporting to CDP states that water does not present them with any business opportunities, or that they do not know whether it does, W4.1b-W4.1c request an explanation as to why not.</p> <p>This specific information is not required in the GRI Standards.</p>
Facility Level Water Accounting		
W5. Facility Level Water Accounting		
<p>W5.1 Water withdrawals: for the reporting year, please complete the table below with water accounting data for all facilities included in your answer to W3.2a</p> <p><i>[table question]</i></p> <p>W5.1a Water withdrawals: for the reporting year, please provide withdrawal data in megaliters per year, for the water sources used for all facilities reported in W5.1</p> <p><i>[table question]</i></p>	<p>GRI 303: WATER</p> <p>Disclosure 303-1 Water withdrawal by source</p> <p>a. Total volume of water withdrawn, with a breakdown by the following sources:</p> <ol style="list-style-type: none"> i. Surface water, including water from wetlands, rivers, lakes, and oceans; ii. Ground water; iii. Rainwater collected directly and stored by the organization; iv. Waste water from another organization; v. Municipal water supplies or other public or private water utilities. <p>b. Standards, methodologies, and assumptions used.</p>	<p>W5.1a also requests a breakdown by fresh surface water, brackish surface water/seawater, produced/process water, and a breakdown of groundwater by renewable and non-renewable sources.</p> <p>W5.1 and W5.1a define the unit of measure as megaliters/year. Disclosure 303-1 in <i>GRI 303: Water</i> does not prescribe a unit of measure.</p> <p>The GRI Standards do not require information about water at the facility level. However, if the topic of Water is material for the reporting organization, reporting this information by facility can add value to the report.</p>
<p>W5.2 Water discharges: for the reporting year, please complete the table below with water accounting data for all facilities included in your answer to W3.2a</p> <p><i>[table question]</i></p> <p>W5.2a Water discharges: for the reporting year, please provide water discharge data in megaliters per year, by destination for all facilities reported in W5.2</p> <p><i>[table question]</i></p>	<p>GRI 306: EFFLUENTS AND WASTE</p> <p>Disclosure 306-1 Water discharge by quality and destination</p> <p>a. Total volume of planned and unplanned water discharges by:</p> <ol style="list-style-type: none"> i. destination; ii. quality of the water, including treatment method; iii. whether the water was reused by another organization. <p>b. Standards, methodologies, and assumptions used.</p>	<p>Disclosure 306-1 requires organizations to report water discharges by quality (including treatment method), along with the standards, methodologies and assumptions used.</p> <p>The GRI Standards do not require information about water at the facility level. However, if the topic of Water is material for the reporting organization, reporting this information by facility can add value to the report.</p>

CDP Questions	GRI Standards	Comments
<p>W5.3 Water consumption: for the reporting year, please provide water consumption data for all facilities reported in W3.2a</p> <p>[table question]</p> <p>W5.4 For all facilities reported in W3.2a what proportion of their water accounting data has been externally verified?</p> <p>[table question]</p>	<p>No direct linkage.</p>	<p>CDP requests information on water consumption at facility level. CDP also asks about the proportion of facility-level data that has been externally verified.</p> <p>This information is not required by the GRI Standards.</p>
Response		
W6. Governance and Strategy		
<p>W6.1 Who has the highest level of direct responsibility for water within your organization and how frequently are they briefed?</p> <p>[table question]</p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-18 Governance structure</p> <ul style="list-style-type: none"> a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental and social impacts. <p>Disclosure 102-20 Executive-level responsibility for economic, environmental, and social topics</p> <ul style="list-style-type: none"> a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics. b. Whether post holders report directly to the highest governance body. <p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water</i>)</p> <p>Disclosure 103-2 (c-iv) The management approach and its components</p> <p>Disclosure 103-2 (c-iv) [on responsibilities] and related reporting recommendations in clause 1.6.1 [on who is assigned responsibility for managing the topic].</p>	<p>Information requested under W6.1 can be reported under Disclosures 102-18 and 102-20, and Disclosure 103-2 (c-iv) together with <i>GRI 303: Water</i>. However, Disclosures 102-18 and 102-20 have a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.</p>

CDP Questions	GRI Standards	Comments
<p>W6.2 Is water management integrated into your business strategy?</p> <p>[drop down menu selection]</p> <p>W6.2a Please choose the option(s) that best explains how water has positively influenced your business strategy</p> <p>[table question]</p> <p>W6.2b Please choose the option(s) that best explains how water has negatively influenced your business strategy</p> <p>[table question]</p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-14 Statement from senior decision-maker</p> <p>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.</p> <p>Reporting recommendations in clause:</p> <ul style="list-style-type: none"> • 2.1.2 [on strategic priorities and key topics for the short and medium-term with respect to sustainability] <p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>a. A description of key impacts, risks, and opportunities.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.2.6 [on the impact of sustainability trends, risks, and opportunities on the organization] • 2.2.8 [on the most important risks and opportunities for the organization arising from sustainability trends] • 2.2.9 [on prioritization of key economic, environmental, and social topics as risks and opportunities] 	<p>Information requested under W6.2, W6.2a and W6.2b can be reported under Disclosures 102-14 and 102-15. However, Disclosures 102-14 and 102-15 have a broader scope than the CDP questions, referring to economic, environmental and social topics more generally.</p>
<p>W6.2c Please choose the option that best explains why your organization does not integrate water management into its business strategy and discuss any future plans to do so</p> <p>[table question]</p>	<p>No direct linkage.</p>	<p>While there is no direct link here between CDP and GRI, the explanation given under W6.2c can be included as part of the disclosures in <i>GRI 103: Management Approach</i>.</p>
<p>W6.3 Does your organization have a water policy that sets out clear goals and guidelines for action?</p> <p>[drop down menu selection]</p> <p>» Continues on next page</p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i> and/or <i>GRI 308: Supplier Environmental Assessment</i>)</p> <p>» Continues on next page</p>	<p>Information requested by W6.3 can be reported under Disclosure 103-2 for water-related topics.</p> <p>» Continues on next page</p>

CDP Questions	GRI Standards	Comments
<i>Continues from previous page »</i>	<i>Continues from previous page »</i>	<i>Continues from previous page »</i>
<p>W6.3a Please select the content that best describes your water policy</p> <p>[table question]</p>	<p>Disclosure 103-2 (c-i, c-iii, c-vii) The management approach and its components</p> <p>Disclosure 103-2 (c-i) [on policies] and related reporting recommendations in clause 1.3.</p> <p>Disclosure 103-2 (c-iii) [on goals and targets] and related reporting recommendations in clause 1.5.</p> <p>Disclosure 103-2 (c-vii) [on specific actions] and related reporting recommendations in clause 1.9.</p>	<p>The CDP questions are more detailed than the related disclosures in <i>GRI 103: Management Approach</i>. The CDP questions specify categories for describing the content of a company's water policy, and ask for an explanation of the rationale behind the content.</p>
<p>W6.4 How does your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) during this reporting year compare to the previous reporting year?</p> <p>[table question]</p>	No direct linkage.	While the information requested under W6.4 is not directly requested in the GRI Standards, it can be reported with Disclosure 201-1 of <i>GRI 201: Economic Performance</i> , or with the disclosures in <i>GRI 103: Management Approach</i> (applied together with water-related topics).
W7. Compliance		
<p>W7.1 Was your organization subject to any penalties, fines and /or enforcement orders for breaches of abstraction licenses, discharge consents or other water and wastewater related regulations in the reporting year?</p> <p>[drop down menu selection]</p> <p>W7.1a Please describe the penalties, fines and/or enforcement orders for breaches of abstraction licenses, discharge consents or other water and wastewater related regulations and your plans for resolving them</p> <p>[table question]</p> <p>W7.1b What proportion of your total facilities/ operations are associated with the incidents listed in W7.1a</p> <p>[percentage field]</p> <p style="text-align: right;">» Continues on next page</p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 307: Environmental Compliance</i>)</p> <p>Disclosure 103-2 The management approach and its components</p> <ol 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: <ol 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 style="text-align: right;">» Continues on next page</p>	<p>Information requested by W7 can be reported using <i>GRI 307: Environmental Compliance</i>, and <i>GRI 103: Management Approach</i> (applied together with <i>GRI 307</i>).</p> <p>In some cases, the CDP questions request more detail than the related disclosures in the GRI Standards, and vice versa. Disclosure 307-1 requests information on significant fines, including cases brought through dispute resolution mechanisms.</p> <p>The CDP questions request the disclosure of significant and non-significant penalties, fines and/or enforcement orders for breaches of abstraction licenses, discharge consents, or water and wastewater-related regulations. Furthermore, CDP asks about the frequency of breaches during the reporting year; about the resolution of reported breaches; about the proportion of facilities associated with incidents; and about the financial impact of incidents.</p>

CDP Questions	GRI Standards	Comments
<p style="text-align: center;"><i>Continues from previous page »</i></p> <p>W7.1c Please indicate the total financial impacts of all incidents reported in W7.1a as a proportion of total operating expenditure (OPEX) for the reporting year. Please also provide a comparison of this proportion compared to the previous reporting year</p> <p><i>[table question]</i></p>	<p style="text-align: center;"><i>Continues from previous page »</i></p> <p>GRI 307: ENVIRONMENTAL COMPLIANCE</p> <p>Disclosure 307-1 Non-compliance with environmental laws and regulations</p> <p>a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of:</p> <ol style="list-style-type: none"> i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. <p>b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.</p>	
W8. Targets and Initiatives		
<p>W8.1 Do you have any company-wide targets (quantitative) or goals (qualitative) related to water?</p> <p><i>[drop down menu selection]</i></p> <p>W8.1a Please complete the following table with information on company-wide quantitative targets (ongoing or reached completion during the reporting year) and an indication of progress made</p> <p><i>[table question]</i></p> <p>W8.1b Please describe any company-wide qualitative goals (ongoing or reached completion during the reporting year) and your progress in achieving these</p> <p><i>[table question]</i></p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-14 Statement from senior decision-maker</p> <p>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.1.5 [on views on performance with respect to targets] • 2.1.6 [on the organization's main challenges, targets and goals] <p style="text-align: right;"><i>» Continues on next page</i></p>	<p>Information requested by W8.1, W8.1a and W8.1b can be reported under Disclosures 102-14 and 102-15. However, these disclosures have a broader scope than the CDP questions, and can cover any kind of sustainability goal or target.</p> <p>Information requested by W8.1, W8.1a and W8.1b can be reported as part of <i>GRI 103: Management Approach</i> (applied together with water-related topics).</p>

CDP Questions	GRI Standards	Comments
	<p style="text-align: center;"><i>Continues from previous page »</i></p> <p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>a. A description of key impacts, risks, and opportunities.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.2.10 [on targets, performance against targets, and lessons learned] • 2.2.11 [on targets, medium-term objectives and goals related to key risks and opportunities] <p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i>, and/or <i>GRI 308: Supplier Environmental Assessment</i>)</p> <p>Disclosure 103-2 (c-iii) The management approach and its components</p> <p>Disclosure 103-2 (c-iii) [on goals and targets] and related reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 1.5.1 [on the baseline and context for goals and targets] • 1.5.3 [on the expected result] • 1.5.4 [on the expected timeline for achieving each goal and target] • 1.5.5 [on whether goals and targets are mandatory or voluntary] 	
<p>W8.1c Please explain why you do not have any water-related targets or goals and discuss any plans to develop these in the future</p> <p><i>[free text question]</i></p>	<p>No direct linkage.</p>	<p>If CDP users state that they do not have any water-related targets or goals, W8.1c requests an explanation as to why not.</p> <p>This specific information is not required in the GRI Standards.</p>
W9. Linkages and Trade-Offs		
<p>W9.1 Has your organization identified any linkages or trade-offs between water and other environmental issues in its value chain?</p> <p><i>[drop down menu selection]</i></p> <p>W9.1a Please describe the linkages or trade-offs and the related management policy or action</p> <p><i>[table question]</i></p>	<p>No direct linkage.</p>	<p>While the specific information in W9.1 and W9.1a is not required by the GRI Standards, it can be reported as part of the management approach disclosures for water-related topics (using <i>GRI 103: Management Approach</i> together with <i>GRI 303: Water</i> and/or <i>GRI 306: Effluents and Waste</i>).</p>

GRI-to-CDP Comprehensive Linkage Table (B2):

How are the GRI Standards aligned with CDP's water questions (2017)?

The table below details the links between the GRI Standards and CDP's water questions (2017), and is useful for those organizations that have prepared a sustainability report in accordance with the GRI Standards and would like to use this information to answer parts of CDP's 2017 water questions. The comments support and expand on the links between the two sets of information.

GRI Standards	CDP Questions	Comments
GRI 102: General Disclosures		
<p>Disclosure 102-14 Statement from senior decision-maker</p> <p>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.</p> <p>Reporting recommendations in clause:</p> <ul style="list-style-type: none"> • 2.1.2 [on strategic priorities and key topics for the short and medium-term with respect to sustainability] 	<p>W1.1 Please rate the importance (current and future) of water quality and water quantity to the success of your organization</p> <p>[table question]</p> <p>W2.4 Have you evaluated how water risks could affect the success (viability, constraints) of your organization's growth strategy?</p> <p>[table question]</p> <p>W2.4a Please explain how your organization evaluated the effects of water risks on the success (viability, constraints) of your organization's growth strategy?</p> <p>[free text question]</p> <p>W3.1 Is your organization exposed to water risks, either current and/or future, that could generate a substantive change in your business, operations, revenue or expenditure?</p> <p>[drop down menu selection]</p> <p>W4.1 Does water present strategic, operational or market opportunities that substantively benefit/have the potential to benefit your organization?</p> <p>[drop down menu selection]</p> <p style="text-align: right;">» Continues on next page</p>	<p>Disclosure 102-14 has a broader scope than water only, referring to economic, environmental and social topics more generally.</p> <p>GRI's topic-specific Standards include more specific disclosures on water-related topics (e.g., Water, Effluents and Waste).</p>

GRI Standards	CDP Questions	Comments
	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>W4.1a Please describe the opportunities water presents to your organization and your strategies to realize them</p> <p><i>[table question]</i></p> <p>W6.2 Is water integrated into your business strategy?</p> <p><i>[drop down menu selection]</i></p> <p>W6.2a Please choose the option(s) that best explains how water has positively influenced your business strategy</p> <p><i>[table question]</i></p> <p>W6.2b Please choose the option(s) that best explains how water has negatively influenced your business strategy</p> <p><i>[table question]</i></p>	
<p>Disclosure 102-14 Statement from senior decision-maker</p> <p>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.1.5 [on views on performance with respect to targets] • 2.1.6 [on the organization's main challenges, targets and goals] 	<p>W8.1 Do you have any company-wide targets (quantitative) or goals (qualitative) related to water?</p> <p><i>[drop down menu selection]</i></p> <p>W8.1a Please complete the following table with information on company-wide quantitative targets (ongoing or reached completion during the reporting year) and an indication of progress made</p> <p><i>[table question]</i></p> <p>W8.1b Please describe any company-wide qualitative goals (ongoing or reached completion during the reporting year) and your progress in achieving these</p> <p><i>[table question]</i></p>	

GRI Standards	CDP Questions	Comments
<p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>a. A description of key impacts, risks, and opportunities.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.2.6 [on the impact of sustainability trends, risks, and opportunities on the organization] • 2.2.8 [on the most important risks and opportunities for the organization arising from sustainability trends] • 2.2.9 [on prioritization of key economic, environmental, and social topics as risks and opportunities] 	<p>W1.1 Please rate the importance (current and future) of water quality and water quantity to the success of your organization</p> <p><i>[table question]</i></p> <p>W1.4 Has your organization experienced any detrimental impacts related to water in the reporting year?</p> <p><i>[drop down selection question]</i></p> <p>W1.4a Please describe the detrimental impacts experienced by your organization related to water in the reporting year</p> <p><i>[drop down selection question]</i></p> <p>W2.4 Have you evaluated how water risks could affect the success (viability, constraints) of your organization's growth strategy?</p> <p><i>[table question]</i></p> <p>W2.4a Please explain how your organization evaluated the effects of water risks on the success (viability, constraints) of your organization's growth strategy?</p> <p><i>[free text question]</i></p> <p>W3.1 Is your organization exposed to water risks, either current and/or future, that could generate a substantive change in your business, operations, revenue or expenditure?</p> <p><i>[drop down menu selection]</i></p> <p>W3.2 Please provide details as to how your organization defines substantive change in your business, operations, revenue or expenditure from water risk</p> <p><i>[free text question]</i></p> <p style="text-align: right;">» <i>Continues on next page</i></p>	<p>Disclosure 102-15 has a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.</p> <p>GRI's topic-specific Standards require more specific information on water-related topics (e.g., Water, Effluents and Waste, and Supplier Environmental Assessment).</p> <p>The information requested by 3.2d and W8.1-W8.1b can also be reported as part of <i>GRI 103: Management Approach</i> (applied together with <i>GRI 303: Water</i>, <i>GRI 306: Effluents and Waste</i>, and/or <i>GRI 308: Supplier Environmental Assessment</i>).</p>

GRI Standards	CDP Questions	Comments
	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>W3.2a Please provide the number of facilities per river basin exposed to water risks that could generate a substantive change in your business, operations, revenue or expenditure and the proportion company-wide facilities this represents</p> <p><i>[table question]</i></p> <p>W3.2b For each river basin mentioned in W3.2a, please provide the proportion of the company's total financial value that could be affected by water risks.</p> <p><i>[table question]</i></p> <p>W3.2c Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your direct operations and the strategies to mitigate them</p> <p><i>[table question]</i></p> <p>W3.2d Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your supply chain and the strategies to mitigate them</p> <p><i>[table question]</i></p> <p>W4.1 Does water present strategic, operational or market opportunities that substantively benefit/have the potential to benefit your organization?</p> <p><i>[drop down menu selection]</i></p> <p>W4.1a Please describe the opportunities water presents to your organization and your strategies to realize them</p> <p><i>[table question]</i></p> <p style="text-align: right;"><i>» Continues on next page</i></p>	

GRI Standards	CDP Questions	Comments
	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>W6.2 Is water management integrated into your business strategy? <i>[drop down menu selection]</i></p> <p>W6.2a Please choose the option(s) that best explains how water has positively influenced your business strategy <i>[table question]</i></p> <p>W6.2b Please choose the option(s) that best explains how water has negatively influenced your business strategy <i>[table question]</i></p>	
<p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>a. A description of key impacts, risks, and opportunities.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.2.10 [on targets, performance against targets, and lessons learned] • 2.2.11 [on targets, medium-term objectives and goals related to key risks and opportunities] 	<p>W8.1 Do you have any company-wide targets (quantitative) or goals (qualitative) related to water? <i>[drop down menu selection]</i></p> <p>W8.1a Please complete the following table with information on company-wide quantitative targets (ongoing or reached completion during the reporting year) and an indication of progress made <i>[table question]</i></p> <p>W8.1b Please describe any company-wide qualitative goals (ongoing or reached completion during the reporting year) and your progress in achieving these <i>[table question]</i></p>	
<p>Disclosure 102-18 Governance structure</p> <p>a. Governance structure of the organization, including committees of the highest governance body.</p> <p>b. Committees responsible for decision-making on economic, environmental and social impacts.</p>	<p>W6.1 Who has the highest level of direct responsibility for water within your organization and how frequently are they briefed? <i>[table question]</i></p>	<p>Disclosure 102-18 has a broader scope than W6.1, and covers economic, environmental and social issues more generally. Any committees responsible for decision-making on water are reported under Disclosure 102-18.</p>

GRI Standards	CDP Questions	Comments
<p>Disclosure 102-20 Executive-level responsibility for economic, environmental, and social topics</p> <p>a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics.</p> <p>b. Whether post holders report directly to the highest governance body.</p>	<p>W6.1 Who has the highest level of direct responsibility for water within your organization and how frequently are they briefed?</p> <p><i>[table question]</i></p>	<p>Disclosure 102-20 has a broader scope than W6.1, and covers economic, environmental and social issues more generally. Any executive-level position(s) with responsibility for water-related topics are reported under Disclosure 102-20.</p> <p>In addition, Disclosure 102-20 requires organizations to report whether post-holders report directly to the highest governance body.</p>
<p>Disclosure 102-43 Approach to stakeholder engagement</p> <p>a. The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.</p>	<p>W2.7 Which of the following stakeholders are always factored into your organization's water risk assessments?</p> <p><i>[table question]</i></p>	
<p>Disclosure 102-50 Reporting period</p> <p>a. Reporting period for the information provided.</p>	<p>W0.2 Please state the start and end date of the year for which you are reporting data</p>	
<p>GRI 303: Water (to be used together with <i>GRI 103: Management Approach</i>)</p>		
<p>Management approach disclosures</p>		
<p>General requirements for reporting the management approach</p> <p>Reporting requirements in clause 1.2 [if there is no management approach for a material topic]</p>	<p>W1.2 For your total operations, please detail which of the following water aspects are regularly measured and monitored and provide an explanation as to why or why not</p> <p><i>[table question]</i></p> <p>W2.8 Please choose the option that best explains why your organization does not undertake a water-related risk assessment</p> <p><i>[table question]</i></p>	

GRI Standards	CDP Questions	Comments
<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>See also 'Guidance for Disclosure 103-1-a' Extract: 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>W2.1 Does your organization undertake a water-related risk assessment?</p> <p><i>[drop down menu selection]</i></p> <p>W2.2 Please select the options that best describe your procedures with regard to assessing water risks</p> <p><i>[table question]</i></p> <p>W2.3 Please state how frequently you undertake water risk assessments, what geographical scale and how far into the future you consider risks for each assessment</p> <p><i>[table question]</i></p> <p>W2.5 Please select the methods used to assess water risks</p> <p><i>[table question]</i></p> <p>W3.2d Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your supply chain and the strategies to mitigate them</p> <p><i>[table question]</i></p>	
<p>Disclosure 103-1 (b) Explanation of the material topic and its Boundary</p> <p>b. The Boundary for the material topic, which includes a description of:</p> <ol style="list-style-type: none"> where the impacts occur; 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>See also 'Guidance for Disclosure 103-1-b'</p>	<p>W0.3 Please indicate the category that describes the reporting boundary for companies, entities or groups for which water-related impacts are reported</p>	<p>For more information on the 'boundary' concept, see the section on 'How to use this document' on pages 5-6 of this document.</p>

GRI Standards	CDP Questions	Comments
<p>Disclosure 103-1 (c) Explanation of the material topic and its Boundary</p> <p>c. Any specific limitation regarding the topic Boundary</p> <p><i>See also 'Guidance for Disclosure 103-1-c'</i></p>	<p>W0.4 Are there any geographies, facilities or types of water inputs/outputs within this boundary which are not included in your disclosure?</p> <p><i>[drop down menu selection]</i></p> <p>W0.4a Please explain why you have made the exclusion</p> <p><i>[table question]</i></p>	<p>For more information on the 'boundary' concept, see the section on 'How to use this document' on pages 5-6 of this document.</p>
<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"> 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>W1.2 For your total operations, please detail which of the following water aspects are regularly measured and monitored and provide an explanation as to why or why not</p> <p><i>[table question]</i></p> <p>W1.3 Do you request your suppliers to report on their water use, risks and/or management?</p> <p><i>[drop down selection question]</i></p> <p>W1.3a Please provide the proportion of suppliers you request to report on their water use, risks and/or management and the proportion of your procurement spend this represents</p> <p><i>[table question]</i></p> <p>W1.3b Please choose the option that best explains why you do not request your suppliers to report on their water use, risks and/or management</p> <p><i>[table question]</i></p> <p>W2.6 Which of the following contextual issues are always factored into your organization's water risk assessments?</p> <p><i>[table question]</i></p> <p style="text-align: right;"><i>» Continues on next page</i></p>	

GRI Standards	CDP Questions	Comments
	<p style="text-align: center;"><i>Continues from previous page »</i></p> <p>W3.2d Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your supply chain and the strategies to mitigate them</p> <p><i>[table question]</i></p>	
<p>Disclosure 103-2 (c-iv) The management approach and its components</p> <p>Disclosure 103-2 (c-iv) [on responsibilities] and related reporting recommendations in clause 1.6.1 [on who is assigned responsibility for managing the topic].</p>	<p>W6.1 Who has the highest level of direct responsibility for water within your organization and how frequently are they briefed?</p> <p><i>[table question]</i></p>	
<p>Disclosure 103-2 (c-i, c-iii, c-vii) The management approach and its components</p> <p>Disclosure 103-2 (c-i) [on policies] and related reporting recommendations in clause 1.3.</p> <p>Disclosure 103-2 (c-iii) [on goals and targets] and related reporting recommendations in clause 1.5.</p> <p>Disclosure 103-2 (c-vii) [on specific actions] and related reporting recommendations in clause 1.9.</p>	<p>W6.3 Does your organization have a water policy that sets out clear goals and guidelines for action?</p> <p><i>[drop down menu selection]</i></p> <p>W6.3a Please select the content that best describes your water policy</p> <p><i>[table question]</i></p> <p>W8.1 Do you have any company-wide targets (quantitative) or goals (qualitative) related to water?</p> <p><i>[drop down menu selection]</i></p> <p>W8.1a Please complete the following table with information on company-wide quantitative targets (ongoing or reached completion during the reporting year) and an indication of progress made</p> <p><i>[table question]</i></p> <p>W8.1b Please describe any company-wide qualitative goals (ongoing or reached completion during the reporting year) and your progress in achieving these</p> <p><i>[table question]</i></p>	

GRI Standards	CDP Questions	Comments
Topic-specific disclosures		
<p>Disclosure 303-1 Water withdrawal by source</p> <p>a. Total volume of water withdrawn, with a breakdown by the following sources:</p> <ul style="list-style-type: none"> i. Surface water, including water from wetlands, rivers, lakes, and oceans; ii. Ground water; iii. Rainwater collected directly and stored by the organization; iv. Waste water from another organization; v. Municipal water supplies or other public or private water utilities. <p>b. Standards, methodologies, and assumptions used.</p>	<p>W1.2a Water withdrawals: for the reporting year, please provide total water withdrawal data by source, across your operations</p> <p><i>[table question]</i></p> <p>W5.1 Water withdrawals: for the reporting year, please complete the table below with water accounting data for all facilities included in your answer to W3.2a</p> <p><i>[table question]</i></p> <p>W5.1a Water withdrawals: for the reporting year, please provide withdrawal data in megaliters per year, for the water sources used for all facilities reported in W5.1</p> <p><i>[table question]</i></p>	
<p>Disclosure 303-2 Water sources significantly affected by withdrawal of water</p> <p>a. Total number of water sources significantly affected by withdrawal by type:</p> <ul style="list-style-type: none"> i. Size of the water source; ii. Whether the source is designated as a nationally or internationally protected area; iii. Biodiversity value (such as species diversity and endemism, and total number of protected species); iv. Value or importance of the water source to local communities and indigenous peoples. <p>b. Standards, methodologies, and assumptions used.</p>	<p>No direct linkage.</p>	
<p>Disclosure 303-3 Water recycled and reused</p> <p>a. Total volume of water recycled and reused by the organization.</p> <p>b. Total volume of water recycled and reused as a percentage of the total water withdrawal as specified in Disclosure 303-1.</p> <p>c. Standards, methodologies, and assumptions used.</p>	<p>No direct linkage.</p>	

GRI Standards	CDP Questions	Comments
GRI 306: Effluents and Waste (to be used together with <i>GRI 103: Management Approach</i>)		
Management approach disclosures		
<p>General requirements for reporting the management approach</p> <p>Reporting requirements in clause 1.2 [if there is no management approach for a material topic]</p>	<p>W1.2 For your total operations, please detail which of the following water aspects are regularly measured and monitored and provide an explanation as to why or why not</p> <p><i>[table question]</i></p> <p>W2.8 Please choose the option that best explains why your organization does not undertake a water-related risk assessment</p> <p><i>[table question]</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>See also 'Guidance for Disclosure 103-1-a' Extract: 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>W1.2 For your total operations, please detail which of the following water aspects are regularly measured and monitored and provide an explanation as to why or why not</p> <p><i>[table question]</i></p> <p>W2.1 Does your organization undertake a water-related risk assessment?</p> <p><i>[drop down menu selection]</i></p> <p>W2.2 Please select the options that best describe your procedures with regard to assessing water risks</p> <p><i>[table question]</i></p> <p>W2.3 Please state how frequently you undertake water risk assessments, what geographical scale and how far into the future you consider risks for each assessment</p> <p><i>[table question]</i></p> <p>W2.5 Please select the methods used to assess water risks</p> <p><i>[table question]</i></p> <p style="text-align: right;">» <i>Continues on next page</i></p>	

GRI Standards	CDP Questions	Comments
	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>W3.2d Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your supply chain and the strategies to mitigate them</p> <p><i>[table question]</i></p>	
<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> <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>W1.3 Do you request your suppliers to report on their water use, risks and/or management?</p> <p><i>[drop down selection question]</i></p> <p>W1.3a Please provide the proportion of suppliers you request to report on their water use, risks and/or management and the proportion of your procurement spend this represents</p> <p><i>[table question]</i></p> <p>W1.3b Please choose the option that best explains why you do not request your suppliers to report on their water use, risks and/or management</p> <p><i>[table question]</i></p> <p>W2.6 Which of the following contextual issues are always factored into your organization's water risk assessments?</p> <p><i>[table question]</i></p> <p>W3.2d Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your supply chain and the strategies to mitigate them</p> <p><i>[table question]</i></p>	

GRI Standards	CDP Questions	Comments
<p>Disclosure 103-2 (c-i, c-iii, c-vii) The management approach and its components</p> <p>Disclosure 103-2 (c-i) [on policies] and related reporting recommendations in clause 1.3.</p> <p>Disclosure 103-2 (c-iii) [on goals and targets] and related reporting recommendations in clause 1.5.</p> <p>Disclosure 103-2 (c-vii) [on specific actions] and related reporting recommendations in clause 1.9.</p>	<p>W6.3 Does your organization have a water policy that sets out clear goals and guidelines for action? <i>[drop down menu selection]</i></p> <p>W6.3a Please select the content that best describes your water policy <i>[table question]</i></p> <p>W8.1 Do you have any company-wide targets (quantitative) or goals (qualitative) related to water? <i>[drop down menu selection]</i></p> <p>W8.1a Please complete the following table with information on company-wide quantitative targets (ongoing or reached completion during the reporting year) and an indication of progress made <i>[table question]</i></p> <p>W8.1b Please describe any company-wide qualitative goals (ongoing or reached completion during the reporting year) and your progress in achieving these <i>[table question]</i></p>	
Topic-specific disclosures		
<p>Disclosure 306-1 Water discharge by quality and destination</p> <p>a. Total volume of planned and unplanned water discharges by:</p> <ol style="list-style-type: none"> destination; quality of the water, including treatment method; whether the water was reused by another organization. <p>b. Standards, methodologies, and assumptions used.</p>	<p>W1.2b Water discharges: for the reporting year, please provide total water discharge data by destination, across your operations <i>[table question]</i></p> <p>W5.2 Water discharges: for the reporting year, please complete the table below with water accounting data for all facilities included in your answer to W3.2a <i>[table question]</i></p> <p style="text-align: right;">» Continues on next page</p>	

GRI Standards	CDP Questions	Comments
	<p><i>Continues from previous page »</i></p> <p>W5.2a Water discharges: for the reporting year, please provide water discharge data in megaliters per year, by destination for all facilities reported in W5.2</p> <p><i>[table question]</i></p>	
<p>Disclosure 306-5 Water bodies affected by water discharges and/or runoff</p> <p>a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on:</p> <ul style="list-style-type: none"> i. the size of the water body and related habitat; ii. whether the water body and related habitat is designated as a nationally or internationally protected area; iii. the biodiversity value, such as total number of protected species. 	<p>No direct linkage.</p>	
<p>GRI 307: Environmental Compliance (to be used together with GRI 103: Management Approach)</p>		
<p>Management approach disclosures</p>		
<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> <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>W7.1a Please describe the penalties, fines and/or enforcement orders for breaches of abstraction licenses, discharge consents or other water and wastewater related regulations and your plans for resolving them</p> <p><i>[table question]</i></p>	

GRI Standards	CDP Questions	Comments
Topic-specific disclosures		
<p>Disclosure 307-1 Non-compliance with environmental laws and regulations</p> <p>a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of:</p> <ol style="list-style-type: none"> i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. <p>b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.</p>	<p>W7.1 Was your organization subject to any penalties, fines and /or enforcement orders for breaches of abstraction licenses, discharge consents or other water and wastewater related regulations in the reporting year?</p> <p><i>[drop down menu selection]</i></p> <p>W7.1a Please describe the penalties, fines and/or enforcement orders for breaches of abstraction licenses, discharge consents or other water and wastewater related regulations and your plans for resolving them</p> <p><i>[table question]</i></p> <p>W7.1b What proportion of your total facilities/ operations are associated with the incidents listed in W7.1a</p> <p><i>[percentage field]</i></p> <p>W7.1c Please indicate the total financial impacts of all incidents reported in W7.1a as a proportion of total operating expenditure (OPEX) for the reporting year. Please also provide a comparison of this proportion compared to the previous reporting year</p> <p><i>[table question]</i></p>	
GRI 308: Supplier Environmental Assessment (to be used together with GRI 103: Management Approach)		
Management approach disclosures		
<p>General requirements for reporting the management approach</p> <p>Reporting requirements in clause 1.2 [if there is no management approach for a material topic]</p>	<p>W2.8 Please choose the option that best explains why your organization does not undertake a water-related risk assessment</p> <p><i>[table question]</i></p>	

GRI Standards	CDP Questions	Comments
<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>See also 'Guidance for Disclosure 103-1-a' Extract: 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>W2.1 Does your organization undertake a water-related risk assessment?</p> <p><i>[drop down menu selection]</i></p> <p>W2.2 Please select the options that best describe your procedures with regard to assessing water risks</p> <p><i>[table question]</i></p> <p>W2.3 Please state how frequently you undertake water risk assessments, what geographical scale and how far into the future you consider risks for each assessment</p> <p><i>[table question]</i></p> <p>W2.5 Please select the methods used to assess water risks</p> <p><i>[table question]</i></p> <p>W3.2d Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your supply chain and the strategies to mitigate them</p> <p><i>[table question]</i></p>	
<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 style="text-align: right;"><i>» Continues on next page</i></p>	<p>W1.3 Do you request your suppliers to report on their water use, risks and/or management?</p> <p><i>[drop down selection question]</i></p> <p>W1.3a Please provide the proportion of suppliers you request to report on their water use, risks and/or management and the proportion of your procurement spend this represents</p> <p><i>[table question]</i></p> <p style="text-align: right;"><i>» Continues on next page</i></p>	

GRI Standards	CDP Questions	Comments
<p><i>Continues from previous page »</i></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><i>Continues from previous page »</i></p> <p>W1.3b Please choose the option that best explains why you do not request your suppliers to report on their water use, risks and/or management</p> <p><i>[table question]</i></p> <p>W2.6 Which of the following contextual issues are always factored into your organization's water risk assessments?</p> <p><i>[table question]</i></p> <p>W3.2d Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your supply chain and the strategies to mitigate them</p> <p><i>[table question]</i></p>	
<p>Disclosure 103-2 (c-i, c-iii, c-vii) The management approach and its components</p> <p>Disclosure 103-2 (c-i) [on policies] and related reporting recommendations in clause 1.3.</p> <p>Disclosure 103-2 (c-iii) [on goals and targets] and related reporting recommendations in clause 1.5.</p> <p>Disclosure 103-2 (c-vii) [on specific actions] and related reporting recommendations in clause 1.9.</p>	<p>W6.3 Does your organization have a water policy that sets out clear goals and guidelines for action?</p> <p><i>[drop down menu selection]</i></p> <p>W6.3a Please select the content that best describes your water policy</p> <p><i>[table question]</i></p> <p>W8.1 Do you have any company-wide targets (quantitative) or goals (qualitative) related to water?</p> <p><i>[drop down menu selection]</i></p> <p>W8.1a Please complete the following table with information on company-wide quantitative targets (ongoing or reached completion during the reporting year) and an indication of progress made</p> <p><i>[table question]</i></p> <p style="text-align: right;"><i>» Continues on next page</i></p>	

GRI Standards	CDP Questions	Comments
	<p><i>Continues from previous page »</i></p> <p>W8.1b Please describe any company-wide qualitative goals (ongoing or reached completion during the reporting year) and your progress in achieving these</p> <p><i>[table question]</i></p>	
<p>Management approach disclosures (from GRI 308: <i>Supplier Environmental Assessment</i>)</p> <p>See 'Guidance'</p>	<p>W1.3 Do you request your suppliers to report on their water use, risks and/or management?</p> <p><i>[drop down selection question]</i></p> <p>W1.3a Please provide the proportion of suppliers you request to report on their water use, risks and/or management and the proportion of your procurement spend this represents</p> <p><i>[table question]</i></p> <p>W1.3b Please choose the option that best explains why you do not request your suppliers to report on their water use, risks and/or management</p> <p><i>[table question]</i></p> <p>W3.2d Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your supply chain and the strategies to mitigate them</p> <p><i>[table question]</i></p>	
Topic-specific disclosures		
<p>Disclosure 308-2 (a) Negative environmental impacts in the supply chain and actions taken</p> <p>a. Number of suppliers assessed for environmental impacts.</p>	<p>W1.3 Do you request your suppliers to report on their water use, risks and/or management?</p> <p><i>[drop down selection question]</i></p> <p><i>» Continues on next page</i></p>	

GRI Standards	CDP Questions	Comments
	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>W1.3a Please provide the proportion of suppliers you request to report on their water use, risks and/or management and the proportion of your procurement spend this represents</p> <p><i>[table question]</i></p> <p>W1.3b Please choose the option that best explains why you do not request your suppliers to report on their water use, risks and/or management</p> <p><i>[table question]</i></p>	
<p>Disclosure 308-2 (c)</p> <p>c. Significant actual and potential negative environmental impacts identified in the supply chain.</p>	<p>W3.2d Please list the inherent water risks that could generate a substantive change in your business, operations, revenue or expenditure, the potential impact to your supply chain and the strategies to mitigate them</p> <p><i>[table question]</i></p>	

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Contact

If you have any questions or feedback on this document, please contact respond@cdp.net or standards@globalreporting.org.

GRI

Barbara Strozzilaan 336
1083 HN Amsterdam
The Netherlands

Telephone: +31 (0) 20 531 00 00
Email: info@globalreporting.org