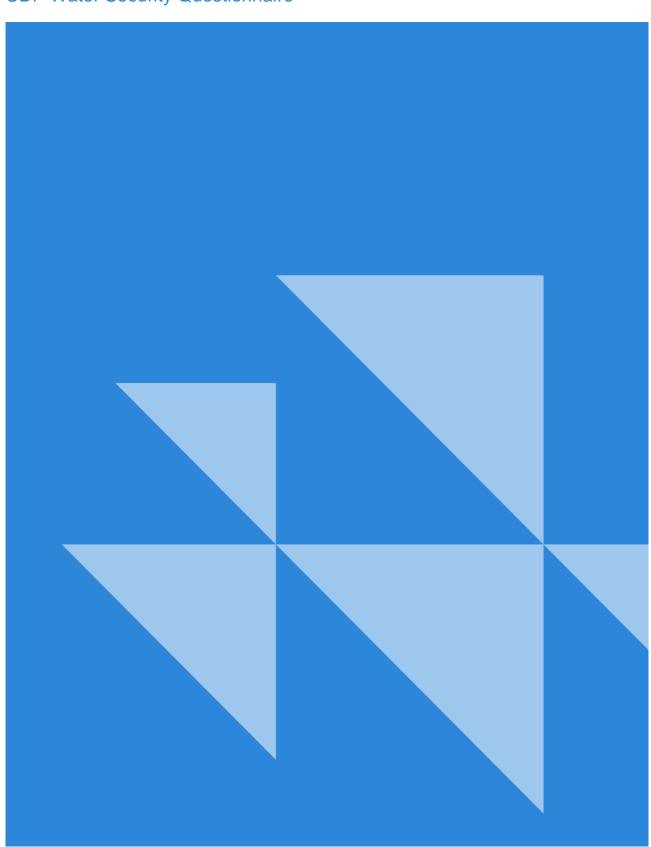


# **CDP Question Changes and Map: 2020 to 2021**

CDP Water Security Questionnaire



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#### 1. Introduction

Developments to our questionnaires reflect and drive best practice, improving both data quality and the disclosure experience. CDP has sought to stabilize the water security questionnaire for 2021 as much as possible.

This document includes two tables:

- The first indicates where 2021 questions differ from the 2020 questionnaire, due to a minor change, modification, or a development.
- The second sets out the structure of the 2021 questionnaire, shows which questions form the minimum version of the questionnaire, and indicates the linkages between questions. It presents a list of the modules and questions.

The 2021 water security questionnaire, including sector questions and the reporting guidance, can be viewed at <a href="https://www.cdp.net/en/guidance">www.cdp.net/en/guidance</a>.

#### Summary of 2021 changes to the water security questionnaire

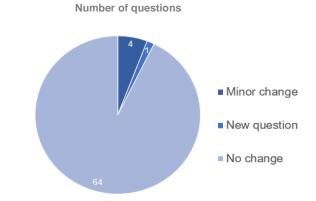
98% of the questions in the 2021 water security questionnaire have either no change or minor changes (excluding sector-specific and supply chain module questions). There is one new question in the Current state module.

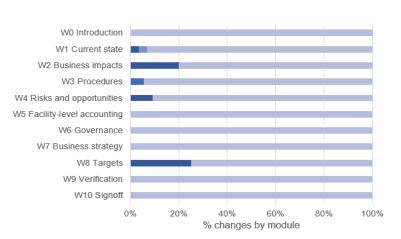
No questions have been removed from the 2020 questionnaire.

The figures opposite show the magnitude of changes within each module.

#### Summary of 2021 changes to sector-specific questions

There are no new sector-specific questions. There is one sector-specific modified question for Metals & mining.





2021 Changes: water security questionnaire

(excluding sector-specific and supply chain module questions)

### 2. 2020 to 2021 changes

This table indicates where the questionnaire has been revised/developed based on the 2020 questionnaire.

Question no.	2021 Question text	Revisions from 2020	Details and rationale for revisions
W1 Current sta	te		
W1.2d	Indicate whether water is withdrawn from areas with water stress and provide the proportion.	Additional guidance	New Explanation of Terms: added in definitions for 'Blue water scarcity' and 'Available water remaining (AWARE)', which are global risk indicators in the WWF Water Risk Filter.  New Additional Information: updated details on the WWF Water Risk Filter.
W1.2j	Within your direct operations, indicate the highest level(s) to which you treat your discharge.	New question	New question: Allows organizations to demonstrate that they are able to understand the extent to which their activities impact water quality.
W1.4b	Provide details of any other water-related supplier engagement activity.	Minor change • Column 2	New drop-down option: "Requirement to set and meet minimum standards for treatment of discharge" allows organizations to demonstrate that they are taking action on pollution elimination.     Revised drop-down presentation: appearance of certain options in "Details of Engagement" (column 2) updated based on selection of "Type of Engagement" (column 1).
W2 Business in	mpacts		
W2.1a	Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.	Minor change ● Column 7	New drop-down option: "Adopt regenerative agriculture policies" allows organizations to demonstrate that they are adopting regenerative agriculture policies as a primary response to risks.
W-MM3.2a	Do you evaluate and classify the tailings dams under your control according to the consequences of their failure to human health and ecosystems?	Modified question	Revised column presentation: Column 3 "Tailings dams have been classified as hazardous or highly hazardous" not presented if any of the 'No' options are selected in column 1 "Evaluation of the consequences of tailings dam failure".
W4 Risks and	ppportunities		
W4.2	Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	Minor change  ◆ Column 15	New drop-down option:"Adopt regenerative agriculture policies" allows organizations to demonstrate that they are adopting regenerative agriculture policies as a primary response to risks.

Question no.	2021 Question text	Revisions from 2020	Details and rationale for revisions							
W7 Business s	W7 Business strategy									
W7.3	Does your organization use climate-related scenario analysis to inform its business strategy?	Additional guidance	New Additional Information: added information on publicly available tools that allow companies to assess their future water risks in relation to climate scenarios.							
W8 Targets										
W8.1a	Provide details of your water targets that are monitored at the corporate level, and the progress made.	Minor change • Column 6	New drop-down option: "% decrease in total revenue associated with water-polluting products" allows organizations to demonstrate that they are taking action on pollution elimination.							

## 3. 2021 map

Indicates the structure of the questionnaire and the linkages between questions.

Module no.	Module	Section	Question no.	2021 question	Linked questions	Minimum version
W0 Introduc	tion					
W0	Introduction	Introduction	W0.1	Give a general description of and introduction to your organization.		Yes
W0	Introduction	Introduction	W-CH0.1a	Which activities in the chemical sector does your organization engage in?		No
W0	Introduction	Introduction	W-EU0.1a	Which activities in the electric utilities sector does your organization engage in?	W-EU0.1b	No
W0	Introduction	Introduction	W-EU0.1b	For your electricity generation activities, provide details of your nameplate capacity and the generation for each technology.	W-EU0.1a; W- EU1.2a	No
W0	Introduction	Introduction	W-FB0.1a	Which activities in the food, beverage, and tobacco sector does your organization engage in?		No
W0	Introduction	Introduction	W-MM0.1a	Which activities in the metals and mining sector does your organization engage in?		No
W0	Introduction	Introduction	W-OG0.1a	Which business divisions in the oil & gas sector apply to your organization?		No
W0	Introduction	Introduction	W0.2	State the start and end date of the year for which you are reporting data.		Yes
W0	Introduction	Introduction	W0.3	Select the countries/areas for which you will be supplying data.		Yes
W0	Introduction	Introduction	W0.4	Select the currency used for all financial information disclosed throughout your response.		Yes
W0	Introduction	Introduction	W0.5	Select the option that best describes the reporting boundary for companies, entities, or groups for which water impacts on your business are being reported.		Yes
W0	Introduction	Introduction	W0.6	Within this boundary, are there any geographies, facilities, water aspects, or other exclusions from your disclosure?	W0.6a	Yes
W0	Introduction	Introduction	W0.6a	Please report the exclusions.	W0.6	Yes
W1 Current	state					
W1	Current State	Dependence	W1.1	Rate the importance (current and future) of water quality and water quantity to the success of your business.	W1.2; W1.2b; W1.2d; W-EU1.2a; W-OG1.2c; W- FB1.2e; W1.3; W1.4	Yes
W1	Current State	Dependence	W-FB1.1a	Which water-intensive agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue? Select up to five.	W-FB1.2e; W- FB1.3	No
W1	Current State	Company-wide water accounting	W1.2	Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	W1.1; W1.2h; W1.2i	Yes
W1	Current State	Company-wide water accounting	W-EU1.2a	For your hydropower operations, what proportion of the following water aspects are regularly measured and monitored?	W-EU0.1b; W1.1	No

Module no.	Module	Section	Question no.	2021 question	Linked questions	Minimum version
W1	Current State	Company-wide water accounting	W1.2b	What are the total volumes of water withdrawn, discharged, and consumed across all your operations, and how do these volumes compare to the previous reporting year?	W1.1	Yes
W1	Current State	Company-wide water accounting	W-OG1.2c	In your oil & gas sector operations, what are the total volumes of water withdrawn, discharged, and consumed – by business division – and what are the trends compared to the previous reporting year?	W-OG0.1a; W1.1	No
W1	Current State	Company-wide water accounting	W1.2d	Indicate whether water is withdrawn from areas with water stress and provide the proportion.	W1.1	Yes
W1	Current State	Company-wide water accounting	W-FB1.2e	For each commodity reported in question W-FB1.1a, do you know the proportion that is produced/sourced from areas with water stress?	W1.1; W-FB1.2f; W-FB1.2g; W- FB1.1a	No
W1	Current State	Company-wide water accounting	W-FB1.2f	What proportion of the produced agricultural commodities reported in W-FB1.1a originate from areas with water stress?	W-FB1.2e	No
W1	Current State	Company-wide water accounting	W-FB1.2g	What proportion of the sourced agricultural commodities reported in W-FB1.1a originate from areas with water stress?	W-FB1.2e	No
W1	Current State	Company-wide water accounting	W1.2h	Provide total water withdrawal data by source.	W1.2	Yes
W1	Current State	Company-wide water accounting	W1.2i	Provide total water discharge data by destination.	W1.2	No
W1	Current State	Company-wide water accounting	W1.2j	Within your direct operations, indicate the highest level(s) to which you treat your discharge.	W1.2	No
W1	Current State	Water intensity	W-CH1.3	Do you calculate water intensity for your activities in the chemical sector?	W1.1; W-CH1.3a	No
W1	Current State	Water intensity	W-CH1.3a	For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.	W-CH1.3; W- CH0.1a	No
W1	Current State	Water intensity	W-EU1.3	Do you calculate water intensity for your electricity generation activities?	W1.1; W-EU1.3a; W-EU0.1a	No
W1	Current State	Water intensity	W-EU1.3a	Provide the following intensity information associated with your electricity generation activities.	W-EU1.3	No
W1	Current State	Water intensity	W-FB1.3	Do you collect/calculate water intensity for each commodity reported in question W-FB1.1a?	W1.1; W-FB1.3a; W-FB1.3b; W- FB1.1a	No
W1	Current State	Water intensity	W-FB1.3a	Provide water intensity information for each of the agricultural commodities identified in W-FB1.3 that you produce.	W-FB1.3	No
W1	Current State	Water intensity	W-FB1.3b	Provide water intensity information for each of the agricultural commodities identified in W-FB1.3 that you source.	W-FB1.3	No
W1	Current State	Water intensity	W-OG1.3	Do you calculate water intensity for your activities associated with the oil & gas sector?	W1.1; W-OG1.3a	No
W1	Current State	Water intensity	W-OG1.3a	Provide water intensity information associated with your activities in the oil & gas sector.	W-OG1.3	No
W1	Current State	Water intensity	W-MM1.3	Do you calculate water intensity information for your metals and mining activities?	W1.1; W-MM1.3a	No
W1	Current State	Water intensity	W-MM1.3a	For your top five products by revenue, provide the following intensity information associated with your metals and mining activities.	W-MM1.3	No
W1	Current State	Value chain engagement	W1.4	Do you engage with your value chain on water-related issues?	W1.1; W1.4a; W1.4b, W1.4c	No
W1	Current State	Value chain engagement	W1.4a	What proportion of suppliers do you request to report on their water use, risks and/or management information and what proportion of your procurement spend does this represent?	W1.4	No

Module no.	Module	Section	Question no.	2021 question	Linked questions	Minimum version
W1	Current State	Value chain engagement	W1.4b	Provide details of any other water-related supplier engagement activity.	W1.4	No
W1	Current State	Value chain engagement	W1.4c	What is your organization's rationale and strategy for prioritizing engagements with customers or other partners in its value chain?	W1.4	No
W1	Current State	Value chain engagement	W1.4d	Why do you not engage with any stages of your value chain on water- related issues and what are your plans?	W1.4	No
W2 Business	simpacts					
W2	Business impacts	Recent impacts on your business	W2.1	Has your organization experienced any detrimental water-related impacts?	W2.1a	Yes
W2	Business impacts	Recent impacts on your business	W2.1a	Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact.	W2.1	Yes
W2	Business impacts	Compliance impacts	W2.2	In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?	W2.2a; W2.2b	Yes
W2	Business impacts	Compliance impacts	W2.2a	Provide the total number and financial details of all water-related fines	W2.2	No
W2	Business impacts	Compliance impacts	W2.2b	Provide details for all significant fines, enforcement orders and/or penalties for water-related regulatory violations in the reporting year, and your plans for resolving them.	W2.2	No
W3 Procedu	res					
W3	Procedures	Pollutant management procedures	W-CH3.1	How does your organization identify and classify potential water pollutants associated with its activities in the chemical sector that could have a detrimental impact on water ecosystems or human health?		No
W3	Procedures	Pollutant management procedures	W-CH3.1a	Describe how your organization minimizes adverse impacts of potential water pollutants on water ecosystems or human health. Report up to ten potential pollutants associated with your activities in the chemical sector.		No
W3	Procedures	Pollutant management procedures	W-EU3.1	How does your organization identify and classify potential water pollutants associated with your business activities in the electric utilities sector that could have a detrimental impact on water ecosystems or human health?	W-EU0.1a	No
W3	Procedures	Pollutant management procedures	W-EU3.1a	Describe how your organization minimizes the adverse impacts of potential water pollutants associated with your activities in the electric utilities sector on water ecosystems or human health.	W-EU0.1a	No
W3	Procedures	Pollutant management procedures	W-FB3.1	How does your organization identify and classify potential water pollutants associated with its food, beverage, and tobacco sector activities that could have a detrimental impact on water ecosystems or human health?		No
W3	Procedures	Pollutant management procedures	W-FB3.1a	Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your food, beverage, and tobacco sector activities.		No
W3	Procedures	Pollutant management procedures	W-OG3.1	How does your organization identify and classify potential water pollutants associated with its activities in the oil & gas sector that may have a detrimental impact on water ecosystems or human health?		No
W3	Procedures	Pollutant management procedures	W-OG3.1a	For each business division of your organization, describe how your organization minimizes the adverse impacts on water ecosystems or human health of potential water pollutants associated with your oil & gas sector activities.		No
W3	Procedures	Other management procedures	W-MM3.2	By river basin, what number of active and inactive tailings dams are within your control?	W-MM0.1a; W- MM3.2a; W- MM3.2c	No

Module no.	Module	Section	Question no.	2021 question	Linked questions	Minimum version
W3	Procedures	Other management procedures	W-MM3.2a	Do you evaluate and classify the tailings dams under your control according to the consequences of their failure to human health and ecosystems?	W-MM3.2; W- MM3.2b	No
W3	Procedures	Other management procedures	W-MM3.2b	Provide details for all dams classified as 'hazardous' or 'highly hazardous'.	W-MM3.2a	No
W3	Procedures	Other management procedures	W-MM3.2c	To manage the potential impacts to human health or water ecosystems associated with the tailings dams in your control, what procedures are in place for all of your dams?	W-MM3.2	No
W3	Procedures	Risk identification and assessment procedures	W3.3	Does your organization undertake a water-related risk assessment?	W3.3a; W3.3b; W3.3c; W3.3d; W3.3e	Yes
W3	Procedures	Risk identification and assessment procedures	W3.3a	Select the options that best describe your procedures for identifying and assessing water-related risks.	W3.3	Yes
W3	Procedures	Risk identification and assessment procedures	W3.3b	Which of the following contextual issues are considered in your organization's water-related risk assessments?	W3.3	No
W3	Procedures	Risk identification and assessment procedures	W3.3c	Which of the following stakeholders are considered in your organization's water-related risk assessments?	W3.3	No
W3	Procedures	Risk identification and assessment procedures	W3.3d	Describe your organization's process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain.	W3.3	No
W3	Procedures	Risk identification and assessment procedures	W3.3e	Why does your organization not undertake a water-related risk assessment?	W3.3	Yes
W4 Risks an	d opportunities	· · · · · · · · · · · · · · · · · · ·				
W4	Risks and opportunities	Risk exposure	W4.1	Have you identified any inherent water-related risks with the potential to have a substantive financial or strategic impact on your business?	W4.1b; W4.1c; W4.2; W4.2a; W4.2b; W4.2c	Yes
W4	Risks and opportunities	Risk exposure	W4.1a	How does your organization define substantive financial or strategic impact on your business?		No
W4	Risks and opportunities	Risk exposure	W4.1b	What is the total number of facilities exposed to water risks with the potential to have a substantive financial or strategic impact on your business, and what proportion of your company-wide facilities does this represent?	W4.1	Yes
W4	Risks and opportunities	Risk exposure	W4.1c	By river basin, what is the number and proportion of facilities exposed to water risks that could have a substantive financial or strategic impact on your business, and what is the potential business impact associated with those facilities?	W4.1; W5.1	Yes
W4	Risks and opportunities	Water-related risks and response	W4.2	Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	W4.1	Yes
W4	Risks and opportunities	Water-related risks and response	W4.2a	Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	W4.1	No
W4	Risks and opportunities	Water-related risks and response	W4.2b	Why does your organization not consider itself exposed to water risks in its direct operations with the potential to have a substantive financial or strategic impact?	W4.1	Yes
W4	Risks and opportunities	Water-related risks and response	W4.2c	Why does your organization not consider itself exposed to water risks in its value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact?	W4.1	No
W4	Risks and opportunities	Water-related opportunities	W4.3	Have you identified any water-related opportunities with the potential to have a substantive financial or strategic impact on your business?	W4.3a; W4.3b	Yes

Module no.	Module	Section	Question no.	2021 question	Linked questions	Minimum version
W4	Risks and opportunities	Water-related opportunities	W4.3a	Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.	W4.3	Yes
W4	Risks and opportunities	Water-related opportunities	W4.3b	Why does your organization not consider itself to have water-related opportunities?	W4.3	Yes
W5 Facility-le	evel water acco	unting				
W5	Facility-level water accounting	Facility-level water accounting	W5.1	For each facility referenced in W4.1c, provide coordinates, total water accounting data and comparisons with the previous reporting year.	W4.1c; W5.1a	Yes
W5	Facility-level water accounting	Facility-level water accounting	W5.1a	For the facilities referenced in W5.1, what proportion of water accounting data has been externally verified?	W5.1	No
W6 Governa	nce					
W6	Governance	Water policy	W6.1	Does your organization have a water policy?	W6.1a	Yes
W6	Governance	Water policy	W6.1a	Select the options that best describe the scope and content of your water policy.	W6.1	Yes
W6	Governance	Board oversight	W6.2	Is there board level oversight of water-related issues within your organization?	W6.2a; W6.2b; W6.2c	Yes
W6	Governance	Board oversight	W6.2a	Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for water-related issues.	W6.2	No
W6	Governance	Board oversight	W6.2b	Provide further details on the board's oversight of water-related issues.	W6.2	No
W6	Governance	Board oversight	W6.2c	Why is there no board-level oversight of water-related issues and what are your plans to change this in the future?	W6.2	Yes
W6	Governance	Management responsibility	W6.3	Provide the highest management-level position(s) or committee(s) with responsibility for water-related issues (do not include the names of individuals).		Yes
W6	Governance	Employee incentives	W6.4	Do you provide incentives to C-suite employees or board members for the management of water-related issues?	W6.4a	Yes
W6	Governance	Employee incentives	W6.4a	What incentives are provided to C-suite employees or board members for the management of water-related issues (do not include the names of individuals)?	W6.4	No
W6	Governance	Public policy engagement	W6.5	Do you engage in activities that could either directly or indirectly influence public policy on water through any of the following?	W6.5a	No
W6	Governance	Public policy engagement	W6.5a	What processes do you have in place to ensure that all of your direct and indirect activities seeking to influence policy are consistent with your water policy/water commitments?	W6.5	No
W6	Governance	Reporting	W6.6	Did your organization include information about its response to water- related risks in its most recent mainstream financial report?		No
W7 Business	strategy					
W7	Business strategy	Business strategy	W7.1	Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how?		Yes
W7	Business strategy	CAPEX/OPEX	W7.2	What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?		No
W7	Business strategy	Scenario analysis	W7.3	Does your organization use climate-related scenario analysis to inform its business strategy?	W7.3a	No
W7	Business strategy	Scenario analysis	W7.3a	Has your organization identified any water-related outcomes from your climate-related scenario analysis?	W7.3; W7.3b	No
W7	Business strategy	Scenario analysis	W7.3b	What water-related outcomes were identified from the use of climate- related scenario analysis, and what was your organization's response?	W7.3a	No

Module no.	Module	Section	Question no.	2021 question	Linked questions	Minimum version
W7	Business strategy	Water pricing	W7.4	Does your company use an internal price on water?		No
W8 Targets						
W8	Targets	Targets and goals	W8.1	Describe your approach to setting and monitoring water-related targets and/or goals.	W8.1a; W8.1b; W8.1c	Yes
W8	Targets	Targets and goals	W8.1a	Provide details of your water targets that are monitored at the corporate level, and the progress made.	W8.1	Yes
W8	Targets	Targets and goals	W8.1b	Provide details of your water goal(s) that are monitored at the corporate level and the progress made.	W8.1	Yes
W8	Targets	Targets and goals	W8.1c	Why do you not have corporate water target(s) or goal(s) and what are your plans to develop these in the future?	W8.1	Yes
W9 Verificati	ion (2019 W10)					
W9	Verification	Verification and assurance	W9.1	Do you verify any other water information reported in your CDP disclosure (not already covered by W5.1a)?	W9.1a	No
W9	Verification	Verification and assurance	W9.1a	Which data points within your CDP disclosure have been verified, and which standards were used?	W9.1	No
W10 Signoff	(2019 W11)					
W10	Sign off	Sign off	W10.1	Provide details for the person that has signed off (approved) your CDP water response.		Yes
W10	Sign off	Water Action Hub	W10.2	Please indicate whether your organization agrees for CDP to transfer your publicly disclosed data on your impact and risk response strategies to the CEO Water Mandate's Water Action Hub [applies only to W2.1a (response to impacts), W4.2 and W4.2a (response to risks)].		No
SW Supply of	hain module					
SW	Supply chain	Introduction	SW0.1	What is your organization's annual revenue for the reporting period?		Yes
SW	Supply chain	Introduction	SW0.2	Do you have an ISIN for your organization that you are willing to share with CDP?	SW0.2a	Yes
SW	Supply chain	Introduction	SW0.2a	Please share your ISIN in the table below.	SW0.2	Yes
SW	Supply chain	Facilities exposed to water risk	SW1.1	Could any of your facilities reported in W5.1 have an impact on a requesting CDP supply chain member?	SW1.1a	Yes
SW	Supply chain	Facilities exposed to water risk	SW1.1a	Indicate which of the facilities referenced in W5.1 could impact a requesting CDP supply chain member.	SW1.1; W5.1	Yes
SW	Supply chain	Facilities exposed to water risk	SW1.2	Are you able to provide geolocation data for your facilities?	SW1.2a	Yes
SW	Supply chain	Facilities exposed to water risk	SW1.2a	Please provide all available geolocation data for your facilities.	SW1.2	Yes
SW	Supply chain	Collaborative opportunities	SW2.1	Please propose any mutually beneficial water-related projects you could collaborate on with specific CDP supply chain members.		Yes
SW	Supply chain	Collaborative opportunities	SW2.2	Have any water projects been implemented due to CDP supply chain member engagement?	SW2.2a	Yes
SW	Supply chain	Collaborative opportunities	SW2.2a	Please select the requesting CDP supply chain member(s) that have driven collaborative water projects.	SW2.2	Yes
SW	Supply chain	Water intensity (SW)	SW3.1	Provide any available water intensity values for your organization's products or services.		No