
Question Changes and Questionnaire Map: 2021 to 2022

CDP Water Security Questionnaire



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Overview

Annual revisions and developments to our questionnaires reflect and drive best practice, improving both data quality and the disclosure experience. The 2022 water security questionnaire, including sector questions and the reporting guidance, can be viewed at www.cdp.net/en/guidance.

This document indicates what has changed for 2022.

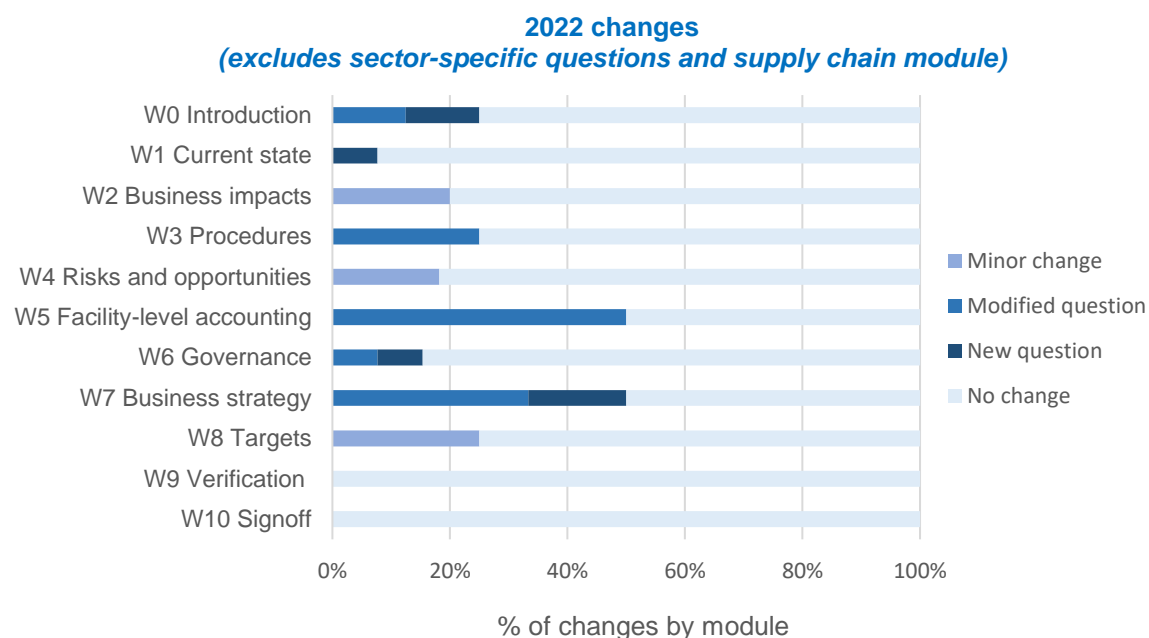
- Part 1 lists key changes: new questions, removed questions, modifications to existing questions and the reporting guidance.
- Part 2 details where 2022 questions differ from the 2021 questionnaire – including minor changes.
- Part 3 sets out the structure of the 2022 questionnaire with a list of the modules and questions. It shows which questions form the minimum version of the questionnaire (for some smaller companies and some responding for the first time) and indicates the linkages between questions (where a response to one question impacts another).

Scale of 2022 changes – core questions

- More than 85% of the 2021 questions have either not changed or have just minor changes (excludes sector-specific and supply chain module questions).
- There are 3 core questions removed from the 2021 questionnaire, and 4 new questions. The total number of questions has risen by 1 to 71.
- The figure opposite shows the scale of change within each module.

Changes to sector-specific questions

- There are no new or modified sector-specific questions.



1. Key changes

Summary

Developments this year reflect CDP's strategic priority to track organizations' transition to a water secure future - strengthening forward looking disclosure, governance, water accounting, and innovation in products and services.

▼ Five removed questions:

- W3.3b (2021) and W3.3c (2021) - risk procedures merged into W3.3a.
- W7.3a (2021) - climate scenario analysis.
- SW0.2 (2021) and SW0.2a (2021) - company's ISIN number merged into W0.7.

▼ Four new questions:

- W0.7 requests your company's unique identifier (e.g., ISIN number).
- W1.3 requests your company's water withdrawal efficiency figure.
- W6.2d requests information on board member competency on water-related issues.
- W7.5 requests information on low water impact products and/or services.

▼ Six modified questions:

- W0.3 question text has been revised to ask for the countries in which you operate rather than the countries for which you are supplying data.
- W3.3a question structure has been modified to allow risk procedures for various stages of the supply chain to be reported together rather than separately. W3.3b-c have been merged into W3.3a.
- W5.1a question text has been revised to specify verification by a 'third party', a 'Please explain' column has been added, and the definition of 'Verification' has been modified.
- W6.3 has a new response option that allows companies to indicate management responsibility for assessing future trends in water demand.
- W7.3 question text has been revised to remove the 'climate-related' specification of scenario analysis.
- W7.3a has been revised for companies to report the types of scenario analysis they have used, further details of the scenario analysis, and how water related outcomes have influenced their business strategy.

▼ Six questions with modified guidance:

- W4.2, W4.2a, W4.3a include a new point of guidance requesting companies to state the influence of risks or opportunities on strategic and/or financial planning.
- W3.3b includes a new point of guidance requesting companies to explain the relevance of stakeholders and issues considered in risk assessment procedures.
- W8.1a includes a new point of guidance requesting companies to state if targets align with any external frameworks or initiatives.
- W9.1 includes a modified definition of 'Verification'.

▼ **Seven questions with additional guidance** (Example responses, Explanation of terms, Additional information):

- W1.2, W1.2j, W3.3a, W4.1c, W4.2, W5.1a, W6.3.

▼ **Four questions with a minor change:**

- W2.1a, W4.2, W4.2a, W8.1a.

2. 2021 to 2022 changes

This table indicates where the questionnaire has been revised/developed based on the 2021 questionnaire. Changes are listed as: Removed question, New question, Modified question, Minor change, Modified guidance, or Additional guidance. A 'Minor change' indicates wording edits and revisions to drop-down options or a simple clarification, while a 'Modification' indicates that the data being requested has changed.

| Question no. | 2022 Question text | Revisions from 2021 | Details and rationale for revisions |
|----------------------------|---|--|---|
| W0 Introduction | | | |
| W0.3 | Select the countries/areas in which you operate. | Modified question | <ul style="list-style-type: none"> • Rewording: Question text changed from "Select the countries/areas for which you will be supplying data" to address confusion and align question wording with guidance. |
| W0.7 | Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)? | New question | <ul style="list-style-type: none"> • New question: Requests your company's unique identifier (e.g., ISIN number). ISIN codes and other market identifiers are used globally in the identification of securities such as bonds, futures, and stocks, and requesting this information increases the transparency of responses. |
| W1 Current state | | | |
| W1.2 | Across all your operations, what proportion of the following water aspects are regularly measured and monitored? | Additional guidance | <ul style="list-style-type: none"> • New example response: Added to guide companies regarding the information requested. |
| W1.2j | Within your direct operations, indicate the highest level(s) to which you treat your discharge. | Additional guidance | <ul style="list-style-type: none"> • New example response: Added to guide companies regarding the information requested. |
| W1.3 | Provide a figure for your organization's total water withdrawal efficiency. | New question | <ul style="list-style-type: none"> • New question: Requests your company's water withdrawal efficiency figure to enable companies to track their dependency on water, as well as benchmark their water use. Awareness of water efficiency can drive cost savings, increased brand value, and product or service innovation. |
| W2 Business impacts | | | |
| W2.1a | Describe the water-related detrimental impacts experienced by your organization, your response, and the total financial impact. | Minor change <ul style="list-style-type: none"> • Columns 3 and 4 | <ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Columns 3 "Type of impact driver" and 4 "Primary impact driver": The physical impact type has been separated into 'Acute physical' and 'Chronic physical'. ○ Column 4 "Primary impact driver": "Severe weather events" has been separated into "Heavy precipitation", "Cyclone, hurricane, typhoon", "Storm", and "Tornado". Other physical impact drop-down options have been added. • Removed drop-down option: <ul style="list-style-type: none"> ○ Column 4 "Primary impact driver": The drop-down option "Severe weather events" has been removed. |

| Question no. | 2022 Question text | Revisions from 2021 | Details and rationale for revisions |
|-----------------------------------|--|---|---|
| W3 Procedures | | | |
| W3.3a | Select the options that best describe your procedures for identifying and assessing water-related risks. | Modified question Additional guidance | <ul style="list-style-type: none"> • Merged questions: 2021 W3.3a, W3.3b, and W3.3c - to reduce the reporting effort. • New columns: "Contextual issues considered" and "Stakeholders considered" - previously reported on in W3.3b-c (2021) but now included in W3.3a. • New drop-down options: <ul style="list-style-type: none"> ○ Column 7 "Tools and methods used": Several drop-down options have been added to reflect the current tools/methods available for water risk assessments. • Removed drop-down option: <ul style="list-style-type: none"> ○ Column 7 "Tools and methods used": The drop-down option "Ceres Aqua Gauge" has been removed. • New explanation of terms: Definition of "Regulator" added. |
| W3.3b | 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. | Modified guidance (2021 W3.3d) | <ul style="list-style-type: none"> • Modified guidance: Requests companies to explain the relevance of stakeholders and issues considered in risk assessment procedures. This information was previously requested in the removed questions W3.3b-c (2021). |
| W3.3b (2021) | <i>Which of the following contextual issues are considered in your organization's water-related risk assessments?</i> | Removed question | <ul style="list-style-type: none"> • <i>This data point has been incorporated into W3.3a.</i> |
| W3.3c (2021) | <i>Which of the following stakeholders are considered in your organization's water-related risk assessments?</i> | Removed question | <ul style="list-style-type: none"> • <i>This data point has been incorporated into W3.3a.</i> |
| W4 Risks and opportunities | | | |
| 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? | Additional guidance | <ul style="list-style-type: none"> • New example response: Added to guide companies regarding the information requested. |
| 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 <ul style="list-style-type: none"> • Columns 3 and 4 Modified guidance Additional guidance | <ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Columns 3 "Type of risk" and 4 "Primary risk driver": The physical risk type has been separated into 'Acute physical' and 'Chronic physical'. ○ Column 4 "Primary risk driver": "Severe weather events" has been separated into "Heavy precipitation", "Cyclone, hurricane, typhoon", "Storm", and "Tornado". Other physical risk drop-down options have been added. • Removed drop-down option: <ul style="list-style-type: none"> ○ Column 4 "Primary risk driver": The drop-down option "Severe weather events" has been removed. • Modified guidance: Requests companies to state the influence of risks on strategic and/or financial planning. • New explanation of terms: Definition of "Acute physical risk" and "Chronic physical risk" added. |

| Question no. | 2022 Question text | Revisions from 2021 | Details and rationale for revisions |
|-----------------------------|---|--|--|
| 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. | Minor change <ul style="list-style-type: none"> Columns 4 and 5 Modified guidance | <ul style="list-style-type: none"> New drop-down options: <ul style="list-style-type: none"> Columns 4 "Type of risk" and 5 "Primary risk driver": The physical risk type has been separated into 'Acute physical' and 'Chronic physical'. Column 5 "Primary risk driver": "Severe weather events" has been separated into "Heavy precipitation", "Cyclone, hurricane, typhoon", "Storm", and "Tornado". Other physical risk drop-down options have been added. Removed drop-down option: <ul style="list-style-type: none"> Column 5 "Primary risk driver": The drop-down option "Severe weather events" has been removed. Modified guidance: Requests companies to state the influence of risks on strategic and/or financial planning. |
| W4.3a | Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business. | Modified guidance | <ul style="list-style-type: none"> Modified guidance: Requests companies to state the influence of water-related opportunities on strategic and/or financial planning. |
| W5 Verification | | | |
| W5.1a | For the facilities referenced in W5.1, what proportion of water accounting data has been externally verified? | Modified question Additional guidance | <ul style="list-style-type: none"> Rewording: Question text has been revised to specify verification by a 'third party'. Third party verification is critical for ensuring high-quality water accounting data. New column: "Please explain" – Added for companies to explain their response when reporting a water accounting aspect that is not verified or for which verification is not relevant. Modified guidance: Definition of "Verification" updated. New explanation of terms: Definition of "Third party verification" added. |
| W6 Governance | | | |
| W6.2d | Does your organization have at least one board member with competence on water-related issues? | New question | <ul style="list-style-type: none"> New question: Requests information on board member competency on water-related issues. This capability at board level signals a company's commitment to understanding and responding to risks, opportunities, and impacts. |
| 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). | Modified question Additional guidance | <ul style="list-style-type: none"> New drop-down option: <ul style="list-style-type: none"> Column 2 "Responsibility": The drop-down option "Assessing future trends in water demand" has been added. The addition of this data point reflects the importance of anticipating future water trends. New explanation of terms: Definition of "Water demand" added. |
| W7 Business strategy | | | |
| W7.3 | Does your organization use scenario analysis to inform its business strategy? | Modified question | <ul style="list-style-type: none"> Modified question: Question has been revised to allow for reporting of any type of scenario analysis which may lead to water-related outcomes, not simply climate-related scenario analysis. |
| W7.3a | Provide details of the scenario analysis, what water-related outcomes were identified and how they have influenced your organization's business strategy. | Modified question (2021 W7.3b) | <ul style="list-style-type: none"> Modified question: Question has been revised to allow for reporting of any type of scenario analysis which may lead to water-related outcomes, not simply climate-related scenario analysis. New columns: "Type of scenario analysis used", "Parameters, assumptions, analytical choices", and "Influence on business strategy". The expanded scope of this question reflects the importance of scenario analysis for understanding possible and probable future water scenarios and their influence on business strategies. |

| Question no. | 2022 Question text | Revisions from 2021 | Details and rationale for revisions |
|------------------------|---|-----------------------------------|---|
| W7.3a (2021) | <i>Has your organization identified any water-related outcomes from your climate-related scenario analysis?</i> | <i>Removed question</i> | <ul style="list-style-type: none"> <i>This data point has been incorporated into W7.3a.</i> |
| W7.5 | Do you classify any of your current products and/or services as low water impact? | New question | <ul style="list-style-type: none"> New question: Requests information on low water impact products and/or services. Reducing the water impact of products/services, in the production or use phase of the value chain, will hasten the transition to a water-secure future. |
| W8 Targets | | | |
| W8.1a | Provide details of your water targets that are monitored at the corporate level, and the progress made. | Modified guidance Minor change | <ul style="list-style-type: none"> Modified guidance: Requested content for "Description of Target" has been revised to include any external frameworks or initiatives the target aligns with. New drop-down option: <ul style="list-style-type: none"> Column 6 "Quantitative metric": The drop-down option "% increase in water withdrawal efficiency" has been added in alignment with the new question W1.3 on water withdrawal efficiency. |
| W9 Verification | | | |
| W9.1 | Do you verify any other water information reported in your CDP disclosure (not already covered by W5.1a)? | Modified guidance | <ul style="list-style-type: none"> Modified guidance: Definition of "Verification" updated. |
| W10 Signoff | | | |
| No change | | | |
| SW Supply chain | | | |
| SW0.2 | <i>Do you have an ISIN for your organization that you are willing to share with CDP?</i> | <i>Removed question</i> | <ul style="list-style-type: none"> <i>This data point has been incorporated into W0.7</i> |
| SW0.2a | <i>Please share your ISIN in the table below.</i> | <i>Removed question</i> | <ul style="list-style-type: none"> <i>This data point has been incorporated into W0.7</i> |
| Glossary | | | |
| New definitions | "Acute physical risk", "Chronic physical risk" | | |
| Updated definitions | "Scenario analysis", "Verification" | | |

3. 2022 map

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

| Module no. | Module | Section | Question no. | 2022 question | Linked questions | Minimum version |
|-------------------------|---------------|-------------------------------|--------------|--|--|-----------------|
| W0 Introduction | | | | | | |
| 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 in which you operate. | | 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 |
| W0 | Introduction | Introduction | W0.7 | Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)? | | 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 |

| Module no. | Module | Section | Question no. | 2022 question | Linked questions | Minimum version |
|------------|---------------|-------------------------------|--------------|--|------------------------------------|-----------------|
| 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 |
| 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 | W1.3 | Provide a figure for your organization's total water withdrawal efficiency. | | 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 |

| Module no. | Module | Section | Question no. | 2022 question | Linked questions | Minimum version |
|----------------------------|------------------|---------------------------------|--------------|---|---------------------------|-----------------|
| 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 |
| 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 impacts | | | | | | |
| 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 Procedures | | | | | | |
| 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 |

| Module no. | Module | Section | Question no. | 2022 question | Linked questions | Minimum version |
|-----------------------------------|-------------------------|---|--------------------|--|---|-----------------|
| 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 |
| 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 | 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 (2021 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 | W3.3c (2021 W3.3e) | Why does your organization not undertake a water-related risk assessment? | W3.3 | Yes |
| W4 Risks and 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 |

| Module no. | Module | Section | Question no. | 2022 question | Linked questions | Minimum version |
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| 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 |
| 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-level water accounting | | | | | | |
| 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 third party verified? | W5.1 | No |
| W6 Governance | | | | | | |
| 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 | Board oversight | W6.2d | Does your organization have at least one board member with competence on water-related issues? | W6.2 | No |
| 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 scenario analysis to inform its business strategy? | W7.3a | No |

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| W7 | Business strategy | Scenario analysis | W7.3a (2021 W7.3b) | Provide details of the scenario analysis, what water-related outcomes were identified and how they have influenced your organization's business strategy. | W7.3 | No |
| W7 | Business strategy | Water pricing | W7.4 | Does your company use an internal price on water? | | No |
| W7 | Business strategy | Products and services | W7.5 | Do you classify any of your current products and/or services as low water impact? | | 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 Verification | | | | | | |
| 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 | | | | | | |
| 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 chain module | | | | | | |
| SW | Supply chain | Introduction | SW0.1 | What is your organization's annual revenue for the reporting period? | | 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 |