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## Question Changes and Questionnaire Map: 2022 to 2023

CDP Water Security Questionnaire



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## Version

Version number	Release / Revision date	Revision summary
1.0	Released: January 11, 2023	Publication of the Water Security – Changes and Question Map 2022-23

## Overview

Annual revisions and developments to our questionnaires reflect and drive best practice, improving both data quality and the disclosure experience. The 2023 water security questionnaire, including sector questions and the reporting guidance, can be viewed at [www.cdp.net/en/guidance](http://www.cdp.net/en/guidance).

This document indicates what has changed for 2023.

- Part 1 lists key changes: new questions, removed questions, modifications to existing questions and the reporting guidance.
- Part 2 details where 2023 questions differ from the 2022 questionnaire – including minor changes.
- Part 3 sets out the structure of the 2023 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 2023 changes

73% of the 2022 questions have either not changed or have just minor changes (excludes sector-specific and supply chain module questions).

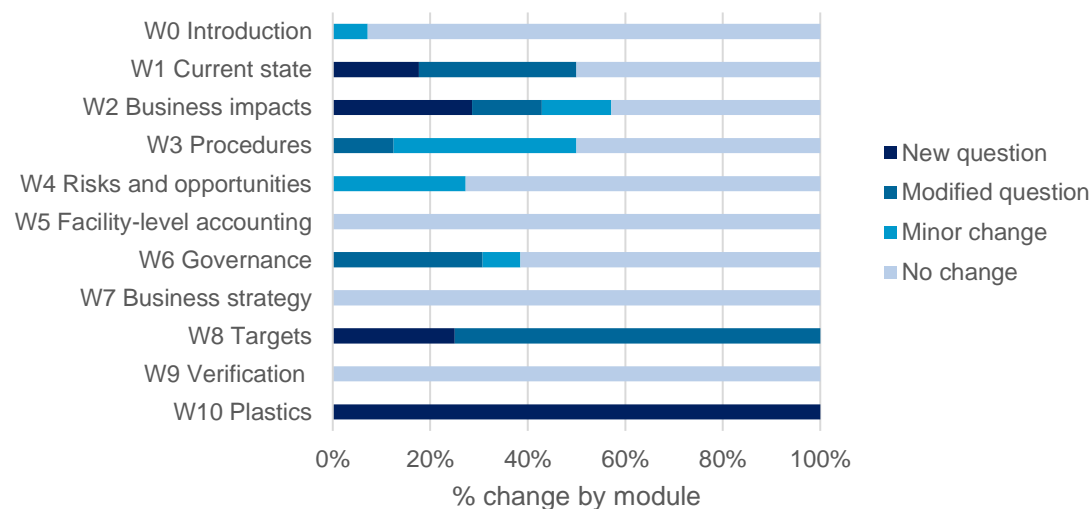
### Changes to core questions

- The total number of questions has risen by 14 to 85.
- There are 18 new questions - 9 for water security (2 were previously sector specific) and 9 for plastics.
- 1 core question was removed completely.
- 2 core questions were removed, and the data points incorporated into other questions.
- The figure opposite shows the scale of change within each module.

### Changes to sector-specific questions

- Eight Food, beverage & tobacco sector questions are now also presented to Agricultural commodities sector.
- There are 7 Metals & mining sector questions now also presented to the Coal sector.
- Two modified questions for CH, EU, FB, and OG are now presented to all respondents.

**2023 changes**  
(excludes sector-specific questions and supply chain module)



# 1. Key changes

## Summary

Developments reflect CDP's strategic priority to track organizations' transition to a water secure future – strengthening metrics related to action in the value chain, water pollution and hazardous substances, transition, water-related targets, and the disclosure of sectors with a high impact on water security.

## General questions and Supply chain module

### ▼ Four removed questions:

- W1.4a (2022), W1.4d (2022), W8.1b (2022), W10.2 (2022)

### ▼ New module on Plastics:

- Nine new questions, including plastics mapping, impact assessments, business risks, and targets. For companies with specific plastic production and/or use activities, there are questions regarding total weights, raw materials content, and circularity potential.

### ▼ Nine new questions:

- In W1 'Current state': six new questions – one on emissions to water, two on hazardous substances, and three on value chain engagement.
- In W3 'Procedures': two new questions on water pollutant management.
- In W8 'Targets': one new question on categories for water-related targets.

### ▼ Five questions with a revised question dependency:

- Questions no longer dependent on responses to W1.1: W1.2, W1.2b, W1.2d, W1.5 (2022 W1.4).

### ▼ Nineteen modified questions:

- Nine in W1 'Current state': W1.2, W1.2b, W1.2d, W1.2h, W1.2i, W1.2j, on water accounting volumes; and W1.5 (2022 W1.4), W1.5d (2022 W1.4b), W1.5e (2022 W1.4c) on value chain engagement.
- One in W2 'Business impacts': W2.2 on fines and enforcement orders.
- One in W3 'Procedures': W3.3b on risk assessment processes.
- Four in W6 'Governance': W6.1a, W6.2a, W6.3, W6.4a on water policy, board oversight, management responsibilities, and employee incentives.
- Three in W8 'Targets': W8.1, W8.1b (2022 W8.1a), W8.1c on target categories and details.

### ▼ Three questions with modified guidance:

- W4.1b, W4.1c, W7.4.

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

- W3.3a, W6.6, W7.4.

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

- W2.1a, W3.3a, W4.2, W4.2a, W6.2b.

### Sector-specific questions

▼ **Removed questions:**

- Eight sector-specific pollutant management questions replaced with two general questions (2023 W3.1 and W3.1a):
  - Chemicals sector: W-CH3.1 (2022) and W-CH3.1a (2022)
  - Electric utilities sector: W-EU3.1 (2022) and W-EU3.1a (2022)
  - Food, beverage, and tobacco sector: W-FB3.1 (2022) and W-FB3.1a (2022)
  - Oil and gas sector: W-OG3.1 (2022) and W-OG3.1a (2022)

▼ **New questions:**

- Eight for the Agricultural Commodities sector:
  - W-FB0.1a/W-AC0.1a, W-FB1.1a/W-AC1.1a, W-FB1.2e/W-AC1.2e, W-FB1.2f/W-AC1.2f, W-FB1.2g/W-AC1.2g, W-FB1.3/W-AC1.3, W-FB1.3a/W-AC1.3a, W-FB1.3b/W-AC1.3b
- Seven for the Coal sector:
  - W-MM0.1a/W-CO0.1a, W-MM1.3/W-CO1.3, W-MM1.3a/W-CO1.3a, W-MM3.2/W-CO3.2, W-MM3.2a/W-CO3.2a, W-MM3.2b/W-CO3.2b, W-MM3.2c/W-CO3.2c

▼ **Eight questions with a revised question dependency:**

- Sector-specific questions no longer dependent on responses to W1.1:
  - Chemicals sector: W-CH1.3
  - Electric utilities sector: W-EU1.2a, W-EU1.3
  - Food, beverage, and tobacco sector: W-FB1.2e/W-AC1.2e, W-FB1.3/W-AC1.3
  - Metals and mining sector: W-MM1.3/W-CO1.3
  - Oil and gas sector: W-OG1.2c, W-OG1.3

▼ **Two modified questions:**

- W-FB1.1a/W-AC1.1a, W-OG1.2c

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

- W-MM0.1a/W-CO0.1a, W-MM3.2a/W-CO3.2a, W-MM3.2b/W-CO3.2b, W4.1c for CO

## 2. 2022 to 2023 changes

This table indicates where the questionnaire has been revised/developed based on the 2022 questionnaire. Changes are listed as: Revised question dependency, 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.	2023 Question text	Revisions from 2022	Details and rationale for revisions
<b>W0 Introduction</b>			
W-FB0.1a/W-AC0.1a	Which activities in the food, beverage, and tobacco and/or agricultural commodities sectors does your organization engage in?	New question for AC only	<ul style="list-style-type: none"> <li>• <b>New question for AC:</b> Previously presented only to the FB sector, this question asks for the sector-specific activities that the organization engages in. Activities in the agricultural commodities sector have a 'Critical' water impact rating in CDP's Water Watch tool and will now be presented with questions specific to their sector's risks and impacts.</li> </ul>
W-MM0.1a/W-CO0.1a	Which activities in the metals and mining and coal sectors does your organization engage in?	New question for CO only  Minor change <ul style="list-style-type: none"> <li>• Column 2</li> </ul>	<ul style="list-style-type: none"> <li>• <b>New question for CO:</b> Previously presented only to the MM sector, this question asks for the sector-specific activities that the organization engages in. Activities in the coal sector have a 'Critical' water impact rating in CDP's Water Watch tool and will now be presented with questions specific to their sector's risks and impacts.</li> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 2 "Details of activity": The drop-down option "Coal" has been added as this question will now also be presented to the Coal sector.</li> </ul> </li> </ul>
W0.6a	Please report the exclusions.	Minor clarification	<ul style="list-style-type: none"> <li>• <b>Guidance clarification:</b> Recent mergers, acquisitions, and divestitures refers to those that have taken place during the reporting year.</li> </ul>
<b>W1 Current state</b>			
W1.1	Rate the importance (current and future) of water quality and water quantity to the success of your business.	Revised question dependency	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> Questions presented in module W1 are no longer dependent on the response to W1.1 so that <i>all</i> disclosers are able to provide information on company-wide water accounting, water intensity, hazardous substances, and value chain engagement.</li> </ul>
W-FB1.1a/W-AC1.1a	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.	New question for AC only  Modified question (2022 W-FB1.1a)	<ul style="list-style-type: none"> <li>• <b>New question for AC:</b> Previously presented only to the FB sector, this question asks for the water-intensive agricultural commodities produced or sourced by the organization which are the most significant to the business by revenue. Activities in the agricultural commodities sector have a 'Critical' water impact rating in CDP's Water Watch tool and will now be presented with this question on water-intensive agricultural production.</li> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 1 "Agricultural commodities": Several drop-down options have been added to improve data collection on agricultural commodities.</li> </ul> </li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
W1.2	Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	Modified question  Revised question dependency	<ul style="list-style-type: none"> <li>• <b>New columns:</b> "Frequency of measurement" and "Method of measurement". These data points were previously reported in the "Please explain" column but have been separated to improve data collection.</li> <li>• <b>New row:</b> "Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)". This row allows organizations to indicate details about measuring and monitoring emissions to water of priority substances.</li> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W-EU1.2a	For your hydropower operations, what proportion of the following water aspects are regularly measured and monitored?	Revised question dependency	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W1.2b	What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?	Modified question  Revised question dependency	<ul style="list-style-type: none"> <li>• <b>New columns:</b> "Primary reason for comparison with previous reporting year", "Five-year forecast", and "Primary reason for forecast". These data points were previously reported in the "Please explain" column but have been separated to improve data collection, and to encourage companies to collect and report forward-looking indicators.</li> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W-OG1.2c	In your oil & gas sector operations, what are the total volumes of water withdrawn, discharged, and consumed (by business division), how do they compare to the previous reporting year, and how are they forecasted to change?	Modified question  Revised question dependency	<ul style="list-style-type: none"> <li>• <b>New columns:</b> "Primary reason for comparison with previous reporting year", "Five-year forecast", and "Primary reason for forecast". These data points were previously reported in the "Please explain" column but have been separated to improve data collection, and to encourage companies to collect and report forward-looking indicators.</li> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W1.2d	Indicate whether water is withdrawn from areas with water stress, provide the proportion, how it compares with the previous reporting year, and how it is forecasted to change.	Modified question  Revised question dependency	<ul style="list-style-type: none"> <li>• <b>New columns:</b> "Primary reason for comparison with previous reporting year", "Five-year forecast", and "Primary reason for forecast". These data points were previously reported in the "Please explain" column but have been separated to improve data collection, and to encourage companies to collect and report forward-looking indicators.</li> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W-FB1.2e/W-AC1.2e	For each commodity reported in question W-FB1.1a/W-AC1.1a, do you know the proportion that is produced/sourced from areas with water stress?	New question for AC only  Revised question dependency (2022 W-FB1.2e)	<ul style="list-style-type: none"> <li>• <b>New question for AC:</b> Previously presented only to the FB sector, this question asks for the proportion of agricultural commodities (as reported in W-FB1.1a/W-AC1.1a) produced/sourced from areas with water stress. Activities in the agricultural commodities sector have a 'Critical' water impact rating in CDP's Water Watch tool and transparency around dependency on water in stressed areas is essential to mitigating business risk for this sector.</li> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W-FB1.2f/W-AC1.2f	What proportion of the produced agricultural commodities reported in W-FB1.1a/W-AC1.1a originate from areas with water stress?	New question for AC only	<ul style="list-style-type: none"> <li>• <b>New question for AC:</b> Previously presented only to the FB sector, this question asks for the proportion of produced agricultural commodities (as reported in W-FB1.1a/W-AC1.1a) that originate from areas with water stress. Activities in the agricultural commodities sector have a 'Critical' water impact rating in CDP's Water Watch tool and transparency around dependency on water in stressed areas is essential to mitigating business risk for this sector.</li> </ul>
W-FB1.2g/W-AC1.2g	What proportion of the sourced agricultural commodities reported in W-FB1.1a/W-AC1.1a originate from areas with water stress?	New question for AC only	<ul style="list-style-type: none"> <li>• <b>New question for AC:</b> Previously presented only to the FB sector, this question asks for the proportion of sourced agricultural commodities (as reported in W-FB1.1a/W-AC1.1a) that originate from areas with water stress. Activities in the agricultural commodities sector have a 'Critical' water impact rating in CDP's Water Watch tool and transparency around dependency on water in stressed areas is essential to mitigating business risk for this sector.</li> </ul>
W1.2h	Provide total water withdrawal data by source.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> "Primary reason for comparison with previous reporting year". This data point was previously reported in the "Please explain" column but has been separated to improve data collection.</li> </ul>
W1.2i	Provide total water discharge data by destination.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> "Primary reason for comparison with previous reporting year". This data point was previously reported in the "Please explain" column but has been separated to improve data collection.</li> </ul>



Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
W1.2j	Within your direct operations, indicate the highest level(s) to which you treat your discharge.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> "Primary reason for comparison with previous reporting year". This data point was previously reported in the "Please explain" column but has been separated to improve data collection.</li> </ul>
W1.2k	Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Requests details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water. This question allows organizations to indicate their emissions to water of priority substances, helping them understand, manage, and reduce pollution of water bodies.</li> </ul>
W-CH1.3	Do you calculate water intensity for your activities in the chemical sector?	Revised question dependency	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W-EU1.3	Do you calculate water intensity for your electricity generation activities?	Revised question dependency	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W-FB1.3/W-AC1.3	Do you collect/calculate water intensity for each commodity reported in question W-FB1.1a/W-AC1.1a?	New question for AC only Revised question dependency (2022 W-FB1.3)	<ul style="list-style-type: none"> <li>• <b>New question for AC:</b> Previously presented only to the FB sector, this question asks whether the organization calculates water intensity for each commodity reported in question W-FB1.1a/W-AC1.1a. Activities in the agricultural commodities sector have a 'Critical' water impact rating in CDP's Water Watch tool, and it's important for companies in this sector to monitor water intensity data and improve efficiency.</li> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W-OG1.3	Do you calculate water intensity for your activities associated with the oil & gas sector?	Revised question dependency	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W-MM1.3/W-CO1.3	Do you calculate water intensity information for your metals and mining activities?	New question for CO only Revised question dependency (2022 W-MM1.3)	<ul style="list-style-type: none"> <li>• <b>New question for CO:</b> Previously presented only to the MM sector, this question asks whether the organization calculates water intensity for the organization's 5 top products by revenue. Activities in the coal sector have a 'Critical' water impact rating in CDP's Water Watch tool, and it's important for companies in this sector to monitor water intensity data and improve efficiency.</li> <li>• <b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W-FB1.3a/W-AC1.3a	Provide water intensity information for each of the agricultural commodities identified in W-FB1.3/W-AC1.3 that you produce.	New question for AC only	<ul style="list-style-type: none"> <li>• <b>New question for AC:</b> Previously presented only to the FB sector, this question requests water intensity information for each of the produced agricultural commodities identified in W-FB1.3/W-AC1.3. Activities in the agricultural commodities sector have a 'Critical' water impact rating in CDP's Water Watch tool, and it's important for companies in this sector to monitor water intensity data and improve efficiency.</li> </ul>
W-MM1.3a/W-CO1.3a	For your top five products by revenue, provide the following intensity information associated with your metals and mining activities.	New question for CO only	<ul style="list-style-type: none"> <li>• <b>New question for CO:</b> Previously presented only to the MM sector, this question requests water intensity information for the organization's 5 top products by revenue. Activities in the coal sector have a 'Critical' water impact rating in CDP's Water Watch tool, and it's important for companies in this sector to monitor water intensity data and improve efficiency.</li> </ul>
W-FB1.3b/W-AC1.3b	Provide water intensity information for each of the agricultural commodities identified in W-FB1.3/W-AC1.3 that you source.	New question for AC only	<ul style="list-style-type: none"> <li>• <b>New question for AC:</b> Previously presented only to the FB sector, this question requests water intensity information for the sourced agricultural commodities identified in W-FB1.3/W-AC1.3. Activities in the agricultural commodities sector have a 'Critical' water impact rating in CDP's Water Watch tool, and it's important for companies in this sector to monitor water intensity data and improve efficiency.</li> </ul>
W1.4	Do any of your products contain substances classified as hazardous by a regulatory authority?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Asks whether products contain hazardous substances. Tracing and eliminating the use of hazardous substances in all sectors is pivotal in safeguarding the quality of water bodies and by extension the effects on humans and ecosystems.</li> </ul>
W1.4a	What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> This question assesses whether your company monitors hazardous substances in your products, with the aim to improve the protection of human health and the environment from the risks posed by hazardous substances.</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
W1.4a (2022)	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?	Removed question	<ul style="list-style-type: none"> <li>This data point has been incorporated into W1.5d (2022 W1.4b).</li> </ul>
W1.4d	Why do you not engage with any stages of your value chain on water-related issues and what are your plans?	Removed question	<ul style="list-style-type: none"> <li>This data point has been incorporated into W1.5 (2022 W1.4).</li> </ul>
W1.5	Do you engage with your value chain on water-related issues?	Modified question (2022 W1.4) Revised question dependency	<ul style="list-style-type: none"> <li><b>Modified question:</b> The question has been merged with (2022) W1.4d and restructured to improve data quality.</li> <li><b>Revised question dependency:</b> This question is no longer dependent on the response to W1.1.</li> </ul>
W1.5a	Do you assess your suppliers according to their impact on water security?	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Requests information on whether and how suppliers are assessed according to their impact on water security. This type of assessment allows for the identification of crucial aspects or areas where action in the supply chain is needed.</li> </ul>
W1.5b	Do your suppliers have to meet water-related requirements as part of your organisation's purchasing process?	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Asks whether suppliers have to meet water-related requirements. For many companies, their impact on water security may lie beyond direct operations. Setting water-related requirements drives supplier action and demonstrates a company's strategic commitment to improving water security throughout its supply chain.</li> </ul>
W1.5c	Provide details of the water-related requirements that suppliers have to meet as part of your organisation's purchasing process, and the compliance measures in place.	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Requests details of water-related requirements for suppliers. This question allows companies to indicate the priority actions they are driving in their supply chain, the levels of compliance, and how they enforce the requirements.</li> </ul>
W1.5d	Provide details of any other water-related supplier engagement activity.	Modified question	<ul style="list-style-type: none"> <li><b>New column:</b> "% of suppliers with a substantive impact" has replaced the column "% of suppliers by procurement spend". This reflects the importance of engaging with suppliers who have been identified as having a substantive impact on water security.</li> <li><b>New and removed drop-down options:</b> <ul style="list-style-type: none"> <li>Columns 1 "Type of engagement" and 2 "Details of engagement": several drop-downs have been added, updated, or removed. These include data points from the removed question W1.4a (2022).</li> </ul> </li> </ul>
W1.5e	Provide details of any water-related engagement activity with customers or other value chain partners.	Modified question	<ul style="list-style-type: none"> <li><b>Modified question:</b> This question has been restructured from an open text field into a table to reduce the reporting effort, allow companies to report in a standardised manner, and improve data quality.</li> </ul>
<b>W2 Business impacts</b>			
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"> <li>Columns 2b and 5</li> </ul>	<ul style="list-style-type: none"> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 2b "Primary impact driver": Four drop-downs have been added under the category 'chronic physical' to provide more relevant impact driver response options to disclosers.</li> </ul> </li> <li><b>Removed drop-down option:</b> <ul style="list-style-type: none"> <li>Column 2b "Primary impact driver" and column 5 "Primary response": Several drop-downs have been removed to improve the relevance of response options.</li> </ul> </li> </ul>
W2.2	In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?	Modified question	<ul style="list-style-type: none"> <li><b>Revised column presentation:</b> Question has been restructured into a table for improved data collection.</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
<b>W3 Procedures</b>			
W3.1	Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?	New question  Modified question for CH, EU, FB, OG	<ul style="list-style-type: none"> <li>• <b>New question:</b> Asks whether any potential water pollutants are associated with your organization's activities. It is important that companies identify and classify potential water pollutants linked to their business operations and products and are able to effectively manage these.</li> <li>• <b>Modified question for CH, EU, FB and OG:</b> The question has been restructured into a three-column table from an open text field.</li> </ul>
W3.1a	Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.	New question  Modified question for CH, EU, FB, OG	<ul style="list-style-type: none"> <li>• <b>New question:</b> Requests details on the potential water pollutants associated with a business's activities. Organizations are able to describe the company-specific actions and procedures they have put in place to minimize the adverse impacts associated with the water pollutants identified.</li> <li>• <b>Modified question for CH, EU, FB and OG:</b> These questions have been updated to be relevant for all sectors. <ul style="list-style-type: none"> <li>○ <b>CH:</b> Column 1 'Potential water pollutant' has changed to 'Water pollutant category' and has a drop-down list rather than an open text field. Column 3 'Value chain stage' has new and revised dropdown options. Column 4 'Management procedures' has changed to 'Actions and procedures to minimize adverse impacts' and has new and revised drop-down options.</li> <li>○ <b>EU:</b> Column 1 'Potential water pollutant' has changed to 'Water pollutant category' and has new and revised drop-down options. Column 4 'Management procedures' has changed to 'Actions and procedures to minimize adverse impacts' and has new and revised drop-down options. A column for 'Value chain stage' has been added.</li> <li>○ <b>FB:</b> Column 1 'Potential water pollutant' has changed to 'Water pollutant category' and has new and revised drop-down options. Column 3 'Value chain stage' has new and revised dropdown options. Column 4 'Management procedures' has changed to 'Actions and procedures to minimize adverse impacts' and has new and revised drop-down options.</li> <li>○ <b>OG:</b> Column 1 'Potential water pollutant' has changed to 'Water pollutant category' and has new and revised drop-down options. Column 2 'Business division' has been replaced by a column for 'Value chain stage'. Column 4 'Management procedures' has changed to 'Actions and procedures to minimize adverse impacts' and has new and revised drop-down options.</li> </ul> </li> </ul>
W-CH3.1	<i>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?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>• <i>A modified version of this question is now presented to all sectors.</i></li> </ul>
W-EU3.1	<i>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?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>• <i>A modified version of this question is now presented to all sectors.</i></li> </ul>
W-FB3.1	<i>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?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>• <i>A modified version of this question is now presented to all sectors.</i></li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
W-OG3.1	<i>How does your organization identify and classify potential water pollutants associated with its activities in the oil &amp; gas sector that may have a detrimental impact on water ecosystems or human health?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>A modified version of this question is now presented to all sectors.</li> </ul>
W-CH3.1a	<i>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.</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>A modified version of this question is now presented to all sectors.</li> </ul>
W-EU3.1a	<i>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.</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>A modified version of this question is now presented to all sectors.</li> </ul>
W-FB3.1a	<i>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.</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>A modified version of this question is now presented to all sectors.</li> </ul>
W-OG3.1a	<i>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 &amp; gas sector activities.</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>A modified version of this question is now presented to all sectors.</li> </ul>
W-MM3.2/ W-CO3.2	By river basin, what number of active and inactive tailings dams are within your control?	New question for CO only	<ul style="list-style-type: none"> <li><b>New question for CO:</b> Previously presented only to the MM sector, this question requests information on active and inactive tailings dams within the organization's control. Activities in the coal sector have a 'Critical' water impact rating in CDP's Water Watch tool, and tailings dams present large environmental risks for this sector.</li> </ul>
W-MM3.2a/ W-CO3.2a	Do you evaluate and classify the tailings dams under your control according to the consequences of their failure to human health and ecosystems?	New question for CO only  Minor change <ul style="list-style-type: none"> <li>Column 2</li> </ul>	<ul style="list-style-type: none"> <li><b>New question for CO:</b> Previously presented only to the MM sector, this question asks whether the organization evaluates and classifies tailings dams under its control according to the impacts of their failure on human health and ecosystems. Activities in the coal sector have a 'Critical' water impact rating in CDP's Water Watch tool, and the evaluation and classification of tailings dams is critical to managing the risks associated with them.</li> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 2 "Evaluation/Classification guideline(s)": The drop-down options "International Commission on Large Dams (ICOLD)" and "Global Industry Standard on Tailings Management (ICMM)" have been added as relevant guidelines.</li> </ul> </li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
W-MM3.2b/ W-CO3.2b	Provide details for all dams classified as 'hazardous' or 'highly hazardous'.	New question for CO only  Minor change <ul style="list-style-type: none"> <li>Column 6</li> </ul>	<ul style="list-style-type: none"> <li><b>New question for CO:</b> Previously presented only to the MM sector, this question requests details for tailings dams under the organization's control classified as 'hazardous' or 'highly hazardous'. Activities in the coal sector have a 'Critical' water impact rating in CDP's Water Watch tool, and transparency surrounding tailings dams can prevent the potentially devastating consequences of tailings dam failures.</li> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 6 "Guideline(s) used": The drop-down options "International Commission on Large Dams (ICOLD)" and "Global Industry Standard on Tailings Management (ICMM)" have been added to as relevant guidelines.</li> </ul> </li> </ul>
W-MM3.2c/ W-CO3.2c	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?	New question for CO only	<ul style="list-style-type: none"> <li><b>New question for CO:</b> Previously presented only to the MM sector, this question requests details of the organization's procedures to manage potential impacts to human health or water ecosystems associated with the tailings dams in their control. Activities in the coal sector have a 'Critical' water impact rating in CDP's Water Watch tool, and procedures for managing the risks associated with tailings dams are essential for protecting human health and ecosystems.</li> </ul>
W3.3a	Select the options that best describe your procedures for identifying and assessing water-related risks.	Minor change <ul style="list-style-type: none"> <li>Column 1</li> </ul> Additional guidance	<ul style="list-style-type: none"> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 1 "Value chain stage": The drop-down "Product use phase" has been added to reflect the importance of risk assessment in this downstream stage of the value chain.</li> <li>Column 8 "Contextual issues considered": The drop-down option "Impact on human health" has been added.</li> </ul> </li> <li><b>New explanation of terms:</b> Definition of "Product use phase" added.</li> </ul>
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 question	<ul style="list-style-type: none"> <li><b>Revised column presentation:</b> Question has been restructured from an open text field to a four-column table to improve data quality and usability.</li> </ul>
<b>W4 Risks and opportunities</b>			
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?	Modified guidance	<ul style="list-style-type: none"> <li><b>Modified guidance:</b> New point in guidance specifying that this question only relates to facilities in direct operations and not supplier facilities.</li> </ul>
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?	Modified guidance  Minor change for CO <ul style="list-style-type: none"> <li>Column 4</li> </ul>	<ul style="list-style-type: none"> <li><b>Modified guidance:</b> New point in guidance specifying that this question only relates to facilities in direct operations and not supplier facilities.</li> <li><b>New column for CO:</b> Previously presented only to the MM sector, Column 4 "Production value for the metals &amp; mining activities associated with these facilities" will now also be presented to the Coal sector.</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
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"> <li>Columns 2b and 13</li> </ul>	<ul style="list-style-type: none"> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 2b "Primary risk driver": Four drop-downs have been added under the category 'chronic physical' to provide more relevant impact driver response options to disclosers.</li> </ul> </li> <li><b>Removed drop-down option:</b> <ul style="list-style-type: none"> <li>Column 2b "Primary risk driver" and column 13 "Primary response to risk": Several drop-downs have been removed to improve the relevance of response options.</li> </ul> </li> </ul>
W4.2a	Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.	Minor change <ul style="list-style-type: none"> <li>Columns 3b and 14</li> </ul>	<ul style="list-style-type: none"> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 3b "Primary risk driver": Four drop-downs have been added under the category 'chronic physical' to provide more relevant impact driver response options to disclosers.</li> </ul> </li> <li><b>Removed drop-down option:</b> <ul style="list-style-type: none"> <li>Column 3b "Primary risk driver" and column 14 "Primary response to risk": Several drop-downs have been removed to improve the relevance of response options.</li> </ul> </li> </ul>
<b>W5 Verification</b>			
No change			
<b>W6 Governance</b>			
W6.1a	Select the options that best describe the scope and content of your water policy.	Modified question	<ul style="list-style-type: none"> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 2 "Content": Several drop-down options have been added to encourage water action in areas including value chain engagement, water pollution reduction, phase-out of hazardous substances, and conservation of freshwater ecosystems.</li> </ul> </li> <li><b>Removed drop-down option:</b> <ul style="list-style-type: none"> <li>Column 2 "Content": Several drop-down options have been removed to improve the relevance of response options.</li> </ul> </li> </ul>
W6.2a	Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for water-related issues.	Modified question	<ul style="list-style-type: none"> <li><b>Rewording:</b> Column 1 text changed to "Position of individual or committee" from "Position of individual" and column 2 text changed to "Responsibilities for water-related issues" from "Please explain" to improve clarity.</li> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 1 "Position of individual or committee": The drop-down options "Chief Government Relations Officer (CGRO)", "Chief Technology Officer (CTO)", and "General Counsel" have been added.</li> </ul> </li> </ul>
W6.2b	Provide further details on the board's oversight of water-related issues.	Minor change <ul style="list-style-type: none"> <li>Column 2</li> </ul>	<ul style="list-style-type: none"> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 2 "Governance mechanisms into which water-related issues are integrated": Several drop-down options have been added to provide organizations with more relevant response options.</li> </ul> </li> </ul>
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	<ul style="list-style-type: none"> <li><b>Rewording:</b> Column 2 header text changed to "Water-related responsibilities of this position" from "Responsibility".</li> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 1 "Name of the position(s) and/or committee(s)" and Column 2 "Water-related responsibilities of this position": Several drop-down options have been added to provide organizations with more relevant response options.</li> </ul> </li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
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)?	Modified question	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 1 "Role(s) entitled to incentive" and Column 2 "Performance indicator": Several drop-down options have been added to provide companies with more relevant response options.</li> </ul> </li> <li>• <b>New column:</b> Column 3 "Contribution of incentives to the achievement of your organization's water commitments" will allow companies to demonstrate how employee incentives help advance water commitments.</li> </ul>
W6.6	Did your organization include information about its response to water-related risks in its most recent mainstream financial report?	Additional guidance	<ul style="list-style-type: none"> <li>• <b>New Explanation of Terms:</b> Definition of "Mainstream financial reports" added.</li> </ul>
<b>W7 Business strategy</b>			
W7.4	Does your company use an internal price on water?	Modified guidance Additional guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Definition of "Internal water price" updated.</li> <li>• <b>New Explanation of Terms:</b> Definition of "Pricing approach examples" added.</li> </ul>
<b>W8 Targets</b>			
W8.1	Do you have any water-related targets?	Modified question	<ul style="list-style-type: none"> <li>• <b>Modified question:</b> Question has been simplified into a 'Yes/No' question to reduce the reporting effort. References to 'goals' have been removed, in alignment with the removal of the question W8.1b (2022) on water-related goals.</li> </ul>
W8.1a	Indicate whether you have targets relating to water pollution, water withdrawals, WASH or other water-related categories.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Asks whether your company has targets on water pollution, water withdrawals, WASH services, and/or other water-related targets. It is good practice for companies to set targets in such categories where these water aspects are relevant to the impact of their business activities on water security.</li> </ul>
W8.1b	Provide details of your water-related targets and the progress made.	Modified question (2022 W8.1a)	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> To improve clarity, column 3 text has been reworded to "Target coverage" from "Level", column 5 to "Year target was set" from "Start year", column 6 to "Base year" from "Baseline year", and column 11 to "% of target achieved relative to base year" from "% of target achieved".</li> <li>• <b>New columns:</b> "Base year figure", "Target year figure", "Reporting year figure", and "Target status in reporting year" have been added to provide quantitative evidence for a target's progress.</li> <li>• <b>Removed columns:</b> "Primary motivation" and "Description of target" have been removed to reduce the reporting effort.</li> </ul>
W8.1c	Why do you not have water-related target(s) and what are your plans to develop these in the future?	Modified question	<ul style="list-style-type: none"> <li>• <b>Modified question:</b> References to 'goals' have been removed, in alignment with the removal of the question W8.1b (2022) on water-related goals.</li> </ul>
W8.1b (2022)	<i>Provide details of your water goal(s) that are monitored at the corporate level and the progress made.</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <li>• <i>This data point has been removed to simplify disclosure and prioritize the focus on timebound quantitative targets.</i></li> </ul>
<b>W9 Verification</b>			
No change			
<b>W10 Plastics</b>			
W10.1	Have you mapped where in your value chain plastics are used and/or produced?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Asks whether the use and/or production of plastics have been mapped in the value chain. Mapping plastics in the value chain is a first stage for a company to increase their awareness of how plastics are produced, used, and disposed of. This allows a company to understand its plastics-related impacts on the environment and society, its exposure to plastics-related business risks, and how to reduce plastic pollution.</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and rationale for revisions
W10.2	Across your value chain, have you assessed the potential environmental and human health impacts of your use and/or production of plastics?	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Asks whether the potential impact of plastics use and/or production have been assessed, and which stages of the value chain have been assessed. Companies with an awareness of their plastics-related impacts, and where they occur in the value chain, are better equipped to reduce or eliminate environmental and human health impacts.</li> </ul>
W10.3	Across your value chain, are you exposed to plastics-related risks with the potential to have a substantive financial or strategic impact on your business? If so, provide details.	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Asks whether your organization is exposed to plastics-related risks, in which stage of the value chain, and the type of risks. Awareness of exposure to plastics-related risks, and where they occur in the value chain, is an initial step towards managing the risks and thriving in a circular economy.</li> </ul>
W10.4	Do you have plastics-related targets, and if so what type?	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Asks whether your organization has plastics-related targets, and for the type and metric of the targets. Companies need to set and progress targets that address their plastics-related risks and impacts. This indicates their commitment to reduce or eliminate fossil-based content in plastics, to eliminate problematic and unnecessary plastics, and to increase circularity.</li> </ul>
W10.5	Indicate whether your organization engages in the following activities.	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Asks whether your organization engages in certain types of plastics production and/or use. Different activities related to the production, commercialization, and use of plastics have different impacts, risks, and opportunities. This question enables CDP data users to contextualize the information you provide in this module.</li> </ul>
W10.6	Provide the total weight of plastic polymers sold and indicate the raw material content.	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Requests the total weight of plastic polymers sold and information on the raw materials. Companies monitoring the types and amounts of raw materials they use to produce plastic polymers are better able to understand their impacts and to increase the circularity of their plastics.</li> </ul>
W10.7	Provide the total weight of plastic durable goods/components sold and indicate the raw material content.	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Requests the total weight of plastic durable goods/components sold and information on the raw materials. Companies monitoring the amounts and contents of plastic durable goods/components they sell are better able to understand their impacts and their potential to reduce the use of virgin fossil-based content.</li> </ul>
W10.8	Provide the total weight of plastic packaging sold and/or used, and indicate the raw material content.	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Requests the total weight of plastics packaging sold and/or used and information on the raw materials. Companies monitoring the amounts and contents of plastic packaging they use or sell are better able to understand their impacts and their potential to reduce the use of virgin fossil-based content.</li> </ul>
W10.8a	Indicate the circularity potential of the plastic packaging you sold and/or used.	New question	<ul style="list-style-type: none"> <li><b>New question:</b> Requests information on the circularity potential of the plastic packaging sold and/or used. Companies that monitor reusability and recyclability of their plastic packaging demonstrate a commitment to increasing the share of their packaging that has circularity potential and to tackling the plastic pollution crisis.</li> </ul>
<b>W11 Signoff</b>			
W11.2	<i>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)].</i>	<i>Removed question (2022 W10.2)</i>	<ul style="list-style-type: none"> <li><i>This datapoint has been incorporated into the submission page of the Online Response System.</i></li> </ul>
<b>SW Supply chain</b>			
No change			
<b>Glossary</b>			
New definitions	<i>"Hazardous substances", "Product use phase", and "Supply chain",</i>		
Updated definitions	<i>"Substantive impact on the business", "Water-related impact on the business", and "Water-related risk to the business".</i>		



### 3. 2023 map

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

Module no.	Module	Section	Question no.	2023 question text	Linked questions	Minimum version
<b>W0 Introduction</b>						
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/W-AC0.1a	Which activities in the food, beverage, and tobacco and/or agricultural commodities sectors does your organization engage in?		No
W0	Introduction	Introduction	W-MM0.1a/W-CO0.1a	Which activities in the metals and mining and coal sectors 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
<b>W1 Current state</b>						
W1	Current State	Dependence	W1.1	Rate the importance (current and future) of water quality and water quantity to the success of your business.		Yes
W1	Current State	Dependence	W-FB1.1a/W-AC1.1a	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-AC1.2e; W-FB1.3/W-AC1.3	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?	W1.2h; W1.2i; W1.2j; W1.2k	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	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, how do they compare to the previous reporting year, and how are they forecasted to change?		Yes

Module no.	Module	Section	Question no.	2023 question text	Linked questions	Minimum version
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), how do they compare to the previous reporting year, and how are they forecasted to change?	W-OG0.1a	No
W1	Current State	Company-wide water accounting	W1.2d	Indicate whether water is withdrawn from areas with water stress, provide the proportion, how it compares with the previous reporting year, and how it is forecasted to change.		Yes
W1	Current State	Company-wide water accounting	W-FB1.2e/W-AC1.2e	For each commodity reported in question W-FB1.1a/W-AC1.1a, do you know the proportion that is produced/sourced from areas with water stress?	W-FB1.2f/W-AC1.2f; W-FB1.2g/W-AC1.2g; W-FB1.1a/W-AC1.1a	No
W1	Current State	Company-wide water accounting	W-FB1.2f/W-AC1.2f	What proportion of the produced agricultural commodities reported in W-FB1.1a/W-AC1.1a originate from areas with water stress?	W-FB1.2e/W-AC1.2e	No
W1	Current State	Company-wide water accounting	W-FB1.2g/W-AC1.2g	What proportion of the sourced agricultural commodities reported in W-FB1.1a/W-AC1.1a originate from areas with water stress?	W-FB1.2e/W-AC1.2e	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	Company-wide water accounting	W1.2k	Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year	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?	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?	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/W-AC1.3	Do you collect/calculate water intensity for each commodity reported in question W-FB1.1a/W-AC1.1a?	W-FB1.3a/W-AC1.3a; W-FB1.3b/W-AC1.3b; W-FB1.1a/W-AC1.1a	No
W1	Current State	Water intensity	W-FB1.3a/W-AC1.3a	Provide water intensity information for each of the agricultural commodities identified in W-FB1.3/W-AC1.3 that you produce.	W-FB1.3/W-AC1.3	No
W1	Current State	Water intensity	W-FB1.3b/W-AC1.3b	Provide water intensity information for each of the agricultural commodities identified in W-FB1.3/W-AC1.3 that you source.	W-FB1.3/W-AC1.3	No
W1	Current State	Water intensity	W-OG1.3	Do you calculate water intensity for your activities associated with the oil & gas sector?	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

Module no.	Module	Section	Question no.	2023 question text	Linked questions	Minimum version
W1	Current State	Water intensity	W-MM1.3/W-CO1.3	Do you calculate water intensity information for your metals and mining activities?	W-MM1.3a/W-CO1.3a	No
W1	Current State	Water intensity	W-MM1.3a/W-CO1.3a	For your top five products by revenue, provide the following intensity information associated with your metals and mining activities.	W-MM1.3/W-CO1.3	No
W1	Current State	Hazardous substances	W1.4	Do any of your products contain substances classified as hazardous by a regulatory authority?	W1.4a	Yes
W1	Current State	Hazardous substances	W1.4a	What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?	W1.4	No
W1	Current State	Value chain engagement	W1.5 (2022 W1.4)	Do you engage with your value chain on water-related issues?	W1.5a; W1.5b, W1.5d; W1.5e	No
W1	Current State	Value chain engagement	W1.5a	Do you assess your suppliers according to their impact on water security?	W1.5; W1.5c; W1.5d	No
W1	Current State	Value chain engagement	W1.5b	Do your suppliers have to meet water-related requirements as part of your organization's purchasing process?	W1.5; W1.5c	No
W1	Current State	Value chain engagement	W1.5c	Provide details of the water-related requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.	W1.5; W1.5a; W1.5b	No
W1	Current State	Value chain engagement	W1.5d (2022 W1.4b)	Provide details of any other water-related supplier engagement activity.	W1.5; W1.5a	No
W1	Current State	Value chain engagement	W1.5e (2022 W1.4c)	Provide details of any water-related engagement activity with customers or other value chain partners.	W1.5	No
<b>W2 Business impacts</b>						
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
<b>W3 Procedures</b>						
W3	Procedures	Pollutant management procedures	W3.1	Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?	W3.1a	No
W3	Procedures	Pollutant management procedures	W3.1a	Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.	W3.1	No
W3	Procedures	Other management procedures	W-MM3.2/W-CO3.2	By river basin, what number of active and inactive tailings dams are within your control?	W-MM0.1a/W-CO0.1a; W-MM3.2a/W-CO3.2a; W-MM3.2c/W-CO3.2c	No
W3	Procedures	Other management procedures	W-MM3.2a/W-CO3.2a	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-CO3.2; W-MM3.2b/W-CO3.2b	No

Module no.	Module	Section	Question no.	2023 question text	Linked questions	Minimum version
W3	Procedures	Other management procedures	W-MM3.2b/W-CO3.2b	Provide details for all dams classified as 'hazardous' or 'highly hazardous'.	W-MM3.2a/W-CO3.2a	No
W3	Procedures	Other management procedures	W-MM3.2c/W-CO3.2c	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/W-CO3.2	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	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	Why does your organization not undertake a water-related risk assessment?	W3.3	Yes
<b>W4 Risks and opportunities</b>						
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?	W4.1	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; W-EU0.1a	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
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

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W4	Risks and opportunities	Water-related opportunities	W4.3b	Why does your organization not consider itself to have water-related opportunities?	W4.3	Yes
<b>W5 Facility-level water accounting</b>						
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; W-OG0.1a; W-EU0.1a	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
<b>W6 Governance</b>						
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?		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
<b>W7 Business strategy</b>						
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	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
<b>W8 Targets</b>						
W8	Targets	Targets	W8.1	Do you have any water-related targets?	W8.1a; W8.1b; W8.1c	Yes
W8	Targets	Targets	W8.1a	Indicate whether you have targets relating to water pollution, water withdrawals, WASH or other water-related categories.	W8.1; W8.1b	Yes
W8	Targets	Targets	W8.1b (2022 W8.1a)	Provide details of your water-related targets and the progress made.	W8.1; W8.1a	Yes
W8	Targets	Targets	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
<b>W9 Verification</b>						
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
<b>W10 Plastics</b>						
W10	Plastics	Mapping plastics	W10.1	Have you mapped where in your value chain plastics are used and/or produced?		No
W10	Plastics	Potential impacts	W10.2	Across your value chain, have you assessed the potential environmental and human health impacts of your use and/or production of plastics?		No
W10	Plastics	Risks to the business	W10.3	Across your value chain, are you exposed to plastics-related risks with the potential to have a substantive financial or strategic impact on your business? If so, provide details.		No
W10	Plastics	Targets	W10.4	Do you have plastics-related targets, and if so what type?		No
W10	Plastics	Activities	W10.5	Indicate whether your organization engages in the following activities.	W10.6; W10.7; W10.8; W10.8a	No
W10	Plastics	Metrics for production of plastic polymers	W10.6	Provide the total weight of plastic polymers sold and indicate the raw materials.	W10.5	No
W10	Plastics	Metrics for durable goods/components	W10.7	Provide the total weight of plastic durable goods/components sold and indicate the raw materials.	W10.5	No
W10	Plastics	Metrics for plastic packaging	W10.8	Provide the total weight of plastic packaging sold and/or used, and indicate the raw materials.	W10.5	No
W10	Plastics	Metrics for plastic packaging	W10.8a	Indicate the circularity potential of the plastic packaging you sold and/or used.	W10.5	No
<b>W11 Signoff</b>						
W11	Signoff	Further information	W-FI	Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.		Yes
W11	Signoff	Signoff	W11.1 (2022 W10.1)	Provide details for the person that has signed off (approved) your CDP water response.		Yes
<b>SW Supply chain module</b>						
SW	Supply chain	Introduction	SW0.1	What is your organization's annual revenue for the reporting period?		Yes

Module no.	Module	Section	Question no.	2023 question text	Linked questions	Minimum version
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