

Linking GRI and CDP

How are *GRI 303: Water and Effluents 2018* and the
CDP Water Security Questionnaire 2018 aligned?



Linking GRI and CDP: Water and Effluents

GRI and CDP continue to work together to align best practice and avoid duplication of disclosure effort to ease the reporting burden for the thousands of companies that disclose through CDP and use the GRI Sustainability Reporting Standards (GRI Standards).

This document shows how *GRI 303: Water and Effluents 2018* and the CDP water security questionnaire (2018) are aligned, thereby improving the consistency and comparability of environmental data and making corporate reporting more efficient and effective.

About GRI



GRI is an international independent organization that has pioneered corporate sustainability reporting since 1997.

GRI helps businesses, governments, and other organizations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption, and many others. With thousands of reporters in 110 countries, GRI provides the world's most trusted and widely used standards on sustainability reporting, enabling organizations and their stakeholders to make better decisions based on information that matters. Currently, 60 countries and regions reference GRI in their policies.

GRI is built upon a unique multi-stakeholder principle, which ensures the participation and expertise of diverse stakeholders in the development of its standards.

GRI's mission is to empower decision-makers everywhere, through its standards and multi-stakeholder network, to take action towards a more sustainable economy and world.

Website: www.globalreporting.org

About CDP



CDP is an international non-profit that drives companies and governments to reduce their greenhouse gas emissions, safeguard water resources and protect forests.

Voted number one climate research provider by investors and working with institutional investors with assets of US\$87 trillion, CDP leverages investor and buyer power to motivate companies to disclose and manage their environmental impacts.

Over 7,000 companies disclosed environmental data through CDP in 2018. This is in addition to over 750 cities, states and regions who disclosed, making CDP's platform one of the richest sources of information globally on how companies and governments are driving environmental change.

CDP, formerly Carbon Disclosure Project, is a founding member of the We Mean Business Coalition.

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About the GRI Sustainability Reporting Standards and CDP's Environmental Disclosure Platform

GRI Sustainability Reporting Standards

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

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

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

Thousands of organizations across 110 countries have used GRI's framework to report sustainability information. GRI is also referenced in 125 policy instruments in 60 countries and regions, and in over 50 capital market policies worldwide.

Revised GRI 303: Water and Effluents 2018

The modular structure of the GRI Standards allows for individual Standards to be updated. In October 2016, the GSSB initiated a project to update the content of *GRI 303: Water 2016* to align it with internationally-agreed best practice and recent developments in water management and reporting.

The revised *GRI 303: Water and Effluents 2018* was published on 28 June 2018. It represents global best practice in water stewardship and introduces new or improved disclosures on reporting water withdrawal, water consumption, water discharge, impacts in areas with water stress, and impacts in the supply chain.

Limitations to full alignment between GRI 303: Water and Effluents 2018 and CDP Water Security Questionnaires

GRI and CDP share an ambition: to drive the reporting and use of data to inform decision-making, and catalyze action towards creating social, environmental and economic benefits for everyone – working collaboratively towards this goal.

CDP and GRI have a wide range of audiences that use data for different purposes. Therefore, the content that is requested, required or recommended by either framework can differ.

GRI provides a standard for reporting, covering a broad group of stakeholders. The GRI Standards help businesses and governments worldwide to understand and effectively communicate their impact on a wide range of sustainability issues and are designed to show how companies contribute,

GRI 303: Water and Effluents 2018 will be effective for reports or other materials published on or after 1 January 2021. Earlier adoption is encouraged.

Download *GRI 303: Water and Effluents 2018* at: www.globalreporting.org/standards

CDP Disclosure Platform

The CDP disclosure platform provides the gold standard of environmental reporting with the richest and most comprehensive dataset on corporate and city action. CDP data provides insights into the heart of strategic business, investment, and policy decisions and can help track corporate commitments and progress towards the Paris Climate Agreement and the United Nations Sustainable Development Goals.

CDP Water Security Questionnaire

The CDP water security questionnaire is in its tenth year and now provides the world's largest corporate water dataset.

In 2018, CDP asked 4,969 of the largest global companies to provide data about their efforts to manage and govern freshwater resources. In 2017, over 2,000 companies, worth approximately US\$20 trillion in market capitalization responded. The CDP water dataset is used by 650 institutional investors to engage with portfolio companies, inform investment decisions, and catalyze change. In addition, 43 purchasing organizations with a combined spend of US\$1 trillion use CDP water data to drive greater insight, accountability, and action throughout their global supply chains.

In 2018, the CDP water security questionnaire was revised to include more forward-looking and financial data, as well as sector-specific questions.

View and download the CDP water security questionnaire (2018), guidance documents, and scoring methodology at: www.cdp.net/guidance

positively or negatively, to the goal of sustainable development.

CDP collects data on behalf of investors and large purchasing companies. Its data requests are therefore deeper on issues affecting the economic viability of a company as it relates to three key sustainability areas: climate, water and forests. CDP aims to focus investors, companies and cities on taking urgent action to build a sustainable economy, by measuring and understanding their environmental impact to make risk-based financial decisions and drive improvements.

With thousands of companies now using both frameworks to communicate their efforts, both organizations are acutely aware of the responsibilities this brings. While GRI's reporting standards and CDP's disclosure framework cannot be fully aligned, both organizations remain committed to working together to reflect and align best practice and avoid unnecessary disclosure effort.

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Introduction

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

The GRI Sustainability Reporting Standards (GRI Standards) are designed to be compatible with a wide range of different reporting formats and have been developed in alignment with internationally recognized frameworks (including CDP's information requests), which are referenced within relevant GRI Standards. In addition, GRI and CDP have participated in the development of the United Nations Global Compact's CEO Water Mandate [Corporate Water Disclosure Guidelines](#) (2014) as project partners. Both organizations are committed to advancing a common approach to corporate water disclosure. GRI and CDP will seek to align future iterations of the GRI Standards and the CDP questionnaires with the CEO Water Mandate Guidelines wherever possible. In addition, CDP participated as a Project Working Group member in the review of *GRI 303: Water 2016*, resulting in

better alignment between the two reporting frameworks.

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

The information reported through the CDP questionnaires can form part of a report prepared in accordance with the GRI Standards, and the information reported using the GRI Standards can be used to respond to parts of the CDP questionnaires.

How to use this document

This publication provides useful cross references between *GRI 303: Water and Effluents 2018* and the CDP water security questionnaire (2018) for organizations that wish to use them in conjunction.

The document provides two tables which give an overview of how the CDP water security questionnaire (2018) aligns with *GRI 303: Water and Effluents 2018*, and vice versa:

- Table A1 (summary linkage) and Table A2 (comprehensive linkage) are for organizations that have responded to the CDP water security questionnaire (2018) and would like to use these data as input for reporting on the topic of water and effluents in accordance with *GRI 303: Water and Effluents 2018*. Table A1 can be found on pages 8-9 and Table A2 on pages 12-34.
- Table B1 (summary linkage) and Table B2 (comprehensive linkage) are for organizations that have reported on the topic of water and effluents in accordance with *GRI 303: Water and Effluents 2018* and would like to use the reported information as input for responding to parts of the CDP water security questionnaire (2018). Table B1 can be found on pages 10-11 and Table B2 on pages 35-57.

These tables only include questions from the CDP water security questionnaire (2018) and disclosures from *GRI 303:*

Water and Effluents 2018 that are aligned. They do not refer to any CDP questions or *GRI 303* disclosures that are not aligned.

Please note that *GRI 103: Management Approach 2016* is designed to be used together with *GRI 303: Water and Effluents 2018* to report the organization's management approach for water and effluents¹. In the following tables, *GRI 103: Management Approach* is referenced where relevant.

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

Differences in key terms used by GRI and CDP

The terms 'impact' and 'boundary' are used in the CDP water security questionnaire (2018) and *GRI 303: Water and Effluents 2018* with different meanings. It is important to consider these differences when responding to the CDP questionnaire using the information reported in accordance with *GRI 303: Water and Effluents 2018*, or vice versa.

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

Impacts

In the GRI Standards, unless otherwise stated, 'impacts' refer to the effects an organization has on the economy, the environment, and/or society, which in turn can indicate its contribution (positive or negative) to sustainable development. Impacts do not refer to effects on an organization, such as a change to its reputation.

Within the CDP water security questionnaire, the term 'impacts' generally refers to the effects of a water-related driver (including environmental, social and economic impacts and challenges) on an organization. Potential impacts are referred to as 'risks'. Impacts may include a direct financial impact such as loss of revenue or assets, as well as other impacts, such as the loss of a license, policy engagement, or brand image. Drivers of business impacts may be physical, regulatory, reputational, or technological, and may occur through any stage of a value chain.

Boundary

In the CDP water security questionnaire, the organizational or reporting 'boundary' (i.e., the group, companies, businesses, or organizations) for which a company is supplying data may be organized by financial control, operational control, equity share, or another measure. References in the CDP water security questionnaire to 'your organization' or 'total operations' relate to the company, companies, businesses, organizations, or groups within the organizational or reporting boundary defined by the responding company. This organizational or reporting boundary is then applied when responding to all CDP water security questions, unless the company is asked specifically for data about another category of activities, e.g., activities in their supply chain. This approach, known as the consolidation approach², is used to consolidate more granular data at facility/company level into corporate level reporting.

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

When reporting the topic-specific disclosures for *GRI 303: Water and Effluents 2018*, the organization can provide information for those entities (within the organization and/or with which it has a business relationship) where the impacts occur.

Other important considerations

When responding to the CDP water security questionnaire (2018) using the information reported in accordance with *GRI 303: Water and Effluents 2018*, or vice versa, it is important to consider the following:

Reporting year vs. reporting period

The CDP water security questionnaire requests volumetric data in megaliters per year for the reporting year, where the current reporting year is the most recent 12-month period for which the data are reported. *GRI 303: Water and Effluents 2018* requires information from organizations for their self-chosen reporting period, which is the specific time span covered by the information reported. This can, for example, be one year or two years. If the reporting period chosen by the organization is the most recent 12-month period for which the data are reported, the same information can be used for both reporting frameworks.

Excluding information that is currently unavailable

Reasons for omission can be used if, in exceptional cases, an organization cannot report a disclosure that is required for reporting in accordance with the GRI Standards. If an organization cannot obtain information of sufficient quality to meet a reporting requirement, 'information unavailable' can be used as the reason for omission. In this case, the reason for omission is to include an explanation of why the information cannot be obtained. See [clause 3.2](#) in *GRI 101: Foundation* for more detail.

When responding to the CDP water security questionnaire, organizations can in some questions select the option that information is not available, is unknown, or is not relevant, and provide an accompanying explanation. Early in the questionnaire, organizations may state any exclusion within the organization boundary that applies to the disclosure as a whole (such as a location, an impact, or a relationship).

Reporting what information is unavailable is important for data users to understand what information is missing from the GRI disclosure(s) or a CDP response.

Using this document to report in accordance with *GRI 303: Water and Effluents 2018*

All information requested in the CDP water security questionnaire can be included in a sustainability report prepared in accordance with the GRI Standards, if the topic of water and effluents has been identified as material by the reporting organization.³

Please note that the GRI Standards provide a comprehensive

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

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

framework for disclosing economic, environmental, and social impacts; therefore, their scope is broader than water. See [Section 3](#) of *GRI 101: Foundation* for the full set of criteria needed to prepare a sustainability report in accordance with the GRI Standards.

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

For the sake of conciseness, not all disclosures from *GRI 303: Water and Effluents 2018* and related reporting requirements, recommendations, and/or guidance that are aligned with a CDP question are included in their entirety in any of the comprehensive linkage tables. In these cases, extracts are provided. For the full set of requirements, recommendations, and/or guidance for each of the disclosures featured in the tables, please consult *GRI 303: Water and Effluents 2018*.

CDP to GRI Summary Linkage Table (A1)

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

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

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

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

GRI to CDP Summary Linkage Table (B1)

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

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

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

Continues on next page »

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

CDP to GRI Comprehensive Linkage Table (A2)

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

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

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

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

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

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

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

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

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

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

CDP Water Security Questions	GRI Disclosures	Comments
		<p data-bbox="1150 210 1473 241"><i>Continues from previous page »</i></p> <p data-bbox="1034 275 1134 306"><i>Rainwater</i></p> <p data-bbox="1034 338 1449 591">Organizations may choose to exclude collected rainwater from their water withdrawal volumes requested under W1.2h, only if the resulting error in their water balance would be less than 5%. Disclosure 303-3-a requires the inclusion of rainwater when reporting the withdrawal volumes.</p> <p data-bbox="1034 624 1355 656">Freshwater vs. other water</p> <p data-bbox="1034 689 1465 907">The information requested under W1.2h can be reported under GRI Disclosure 303-3-c (Breakdown of total water withdrawal from each of the sources by freshwater and other water). However, take the following into consideration:</p> <p data-bbox="1034 940 1410 972"><i>Concentration of total dissolved solids</i></p> <p data-bbox="1034 1005 1465 1386">Disclosure 303-3-c requires a breakdown of the water withdrawn from each of the sources (surface water, groundwater, seawater, produced water, third-party water) by the categories freshwater and other water. GRI's definition of freshwater is water with a concentration of total dissolved solids equal to or below 1,000 mg/L. Other water constitutes any water that has a concentration of total dissolved solids higher than 1,000 mg/L.</p> <p data-bbox="1034 1420 1445 1547">W1.2h distinguishes between fresh surface water and brackish surface water/seawater based on the concentration of total dissolved solids.</p> <p data-bbox="1034 1581 1465 1906">Fresh surface water is defined by CDP as having a low concentration of total dissolved solids – at least below 10,000 mg/L. ('High quality' fresh water sources are typically characterized as having concentrations of total dissolved solids less than 1,000 mg/L). Brackish surface water has a high concentration of total dissolved solids – at least higher than 10,000 mg/L. Finally, seawater has a</p> <p data-bbox="1209 1939 1473 1971"><i>Continues on next page »</i></p>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GRI to CDP Comprehensive Linkage Table (B2)

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

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

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

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

GRI Disclosures	CDP Water Security Questions	Comments
	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>W3.3d Describe your organization’s process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain.</p> <p><i>See also ‘Requested content’ for W3.3, W3.3a, W3.3b, W3.3c, and W3.3d in the CDP Water Security Reporting Guidance 2018</i></p> <p>W4 RISKS AND OPPORTUNITIES</p> <p>Risk exposure</p> <p>W4.1a How does your organization define substantive financial or strategic impact on your business?</p> <p>Water-related risks and response</p> <p>W4.2 Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.</p> <p>W4.2a Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.</p> <p><i>See also ‘Requested content’ for W4.2 and W4.2a in the CDP Water Security Reporting Guidance 2018</i></p> <p>W7 BUSINESS STRATEGY</p> <p>Scenario analysis</p> <p>W7.3 Does your organization use climate-related scenario analysis to inform its business strategy?</p> <p style="text-align: right;"><i>Continues on next page »</i></p>	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>Water risk assessment</p> <p>The information required by GRI Disclosure 103-1-a can be reported under W3.3, W3.3a, W3.3b, W3.3c, and W3.3d.</p> <p>The explanation of why the topic is material as required by Disclosure 103-1-a can include a description of the process that the organization used to identify the impacts related to water and effluents.</p> <p>Use of scenario analysis</p> <p>The information required by GRI Disclosure 103-1-a can be reported under W7.3, W7.3a, and W7.3b, if the organization used scenario analysis to identify the impacts related to the topic of water and effluents.</p> <p>The explanation of why the topic of water and effluents is material as required by Disclosure 103-1-a can include a description of the significant impacts identified through the use of scenario analysis. This can be used to describe the water-related outcomes as requested by W7.3b.</p> <p>Definition of impact</p> <p>For more information on the term ‘impact’, see the section ‘How to use this document’ on pages 5-7.</p>

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

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

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	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>W7 BUSINESS STRATEGY</p> <p>Strategic plan</p> <p>W7.1 Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how?</p> <p><i>See also 'Requested content' for W7.1 in the CDP Water Security Reporting Guidance 2018</i></p> <p>Scenario analysis</p> <p>W7.3b What water-related outcomes were identified from the use of climate-related scenario analysis, and what was your organization's response?</p> <p><i>See also 'Requested content' for W7.3b in the CDP Water Security Reporting Guidance 2018</i></p>	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>Use of scenario analysis</p> <p>The information required by GRI Disclosure 103-2 can be reported under W7.3b, if the organization's approach to managing water and effluents includes the use of scenario analysis.</p> <p>W7.3b requests organizations to describe their response to any water-related outcomes identified through the use of scenario analysis.</p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>
<p>c. A description of the following, if the management approach includes that component:</p> <ul style="list-style-type: none"> i. Policies (and the related reporting recommendations under clause 1.3) ii. Commitments (and the related reporting recommendations under clause 1.4) iii. Goals and targets (and the related reporting recommendations under clause 1.5) iv. Responsibilities (and the related reporting recommendation under clause 1.6.1) 	<p>W6 GOVERNANCE</p> <p>Water policy</p> <p>W6.1 Does your organization have a water policy?</p> <p>W6.1a Select the options that best describe the scope and content of your water policy.</p> <p><i>See also 'Requested content' for W6.1a in the CDP Water Security Reporting Guidance 2018</i></p> <p>Board oversight</p> <p>W6.2 Is there board level oversight of water-related issues within your organization?</p> <p>W6.2a Identify the position(s) of the individual(s) on the board with responsibility for water-related issues.</p> <p style="text-align: right;"><i>Continues on next page »</i></p>	<p>Policies</p> <p>The information required by GRI Disclosure 103-2-c-i (and the related reporting recommendations under clause 1.3) can be reported under W6.1 and W6.1a.</p> <p>Commitments</p> <p>The information required by GRI Disclosure 103-2-c-ii (and the related reporting recommendations under clause 1.4) can be reported under W6.1a.</p> <p>W6.1a requests organizations to describe the content of their water policy, which can include commitments, for example commitments beyond regulatory compliance or commitments to align with public policy initiatives, such as the SDGs.</p> <p style="text-align: right;"><i>Continues on next page »</i></p>

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

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	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>W4 RISKS AND OPPORTUNITIES</p> <p>Water-related risks and response</p> <p>W4.2 Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.</p> <p>W4.2a Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.</p> <p><i>See also 'Requested content' for W4.2 and W4.2a in the CDP Water Security Reporting Guidance 2018</i></p>	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>Definition of impact</p> <p>For more information on the term 'impact', see the section 'How to use this document' on pages 5-7.</p>
GRI 303: Water and Effluents		
Disclosure 303-1 Interactions with water as a shared resource		
<p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).</p> <p><i>See also 'Guidance for Disclosure 303-1'</i></p> <p><i>Extract:</i> The description of how the organization interacts with water can include [...] information on what the water is used for in direct operations and elsewhere in the value chain (e.g., for cooling, storage, incorporating in products, growing crops).</p>	<p>W1 CURRENT STATE</p> <p>Dependence</p> <p>W1.1 Rate the importance (current and future) of water quality and water quantity to the success of your business.</p> <p><i>See also 'Requested content' for W1.1 in the CDP Water Security Reporting Guidance 2018</i></p>	<p>The description of how the organization interacts with water as required by GRI Disclosure 303-1-a can include information on what the water is used for in direct operations and elsewhere in the value chain. The information on what the water is used for can be reported under W1.1.</p> <p>W1.1 requests organizations to state the primary use of water for both the direct and indirect parts of their value chain, for both good quality freshwater and lower quality water.</p>

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

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

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

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

GRI Disclosures	CDP Water Security Questions	Comments
		<p><i>Continues from previous page »</i></p> <ul style="list-style-type: none"> • Disclosure 303-3-a does not distinguish between renewable and non-renewable groundwater. For W1.2h, the figure reported under Disclosure 303-3-a-ii (Groundwater) must be separated into renewable and non-renewable groundwater. • The figure reported under Disclosure 303-3-a-iv (Produced water) can be used to report 'Produced water' as requested under W1.2h. • The figure reported under Disclosure 303-3-a-v (Third-party water) can be used to report 'Third party sources' as requested under W1.2h. <p><i>Rainwater</i></p> <p>Organizations may choose to exclude collected rainwater from their water withdrawal volumes requested under W1.2h, only if the resulting error in their water balance would be less than 5%. Disclosure 303-3-a requires the inclusion of rainwater when reporting the withdrawal volumes.</p>
<p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Produced water; Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. <p><i>See also 'Guidance for Disclosure 303-3-b'</i></p> <p>Related reporting recommendation in clause 2.1:</p> <p>2.1 When compiling the information specified in Disclosure 303-3, the reporting organization shall use publicly available and credible tools and methodologies for assessing water stress in an area.</p>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>W1.2d Provide the proportion of your total withdrawals sourced from water stressed areas.</p> <p><i>See also 'Requested content' for W1.2d in the CDP Water Security Reporting Guidance 2018</i></p>	<p>Water withdrawal from areas with water stress</p> <p>The information on total water withdrawal from all areas with water stress as required by GRI Disclosure 303-3-b can be reported under W1.2d. However, take the following into consideration:</p> <p><i>Proportion vs. volumetric data</i></p> <p>Disclosure 303-3-b requires an absolute figure in megaliters, while W1.2d requests a proportion instead of volumetric data.</p> <p>The total volume of water withdrawn from all areas with water stress reported under Disclosure 303-3-b can be used to calculate the proportion of withdrawals from stressed areas requested under W1.2d.</p> <p><i>Continues on next page »</i></p>

GRI Disclosures	CDP Water Security Questions	Comments
		<p><i>Continues from previous page »</i></p> <p>Disclosure 303-3-b further requires a breakdown of total water withdrawal from all areas with water stress by source. This information is not requested under W1.2d.</p> <p><i>Assessing water stress in an area</i></p> <p>The information required by Disclosure 303-3-b can be reported under W1.2d if the publicly available and credible tool or methodology used for assessing areas with water stress when reporting on Disclosure 303-3-b is the same as the identification tool used to assess water stressed areas when responding to W1.2d.</p> <p>Publicly available and credible tools and methodologies</p> <p>The publicly available and credible tools or methodologies used for assessing areas with water stress when reporting on Disclosure 303-3-b can be reported under W1.2d.</p> <p>W1.2d requests organizations to report the tool used to identify whether their withdrawals are located in geographic areas of water stress. Organizations can select from four publicly available and credible methodologies for assessing levels of water stress. If they have used a different tool, methodology or data set, they are requested to provide a label for the tool/approach used and give details.</p>

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

GRI Disclosures	CDP Water Security Questions	Comments
		<p><i>Continues from previous page »</i></p> <ul style="list-style-type: none"> The figures reported under the following GRI disclosures can be used to report 'Brackish surface water/seawater' requested under W1.2h: <ul style="list-style-type: none"> Disclosure 303-3-c-ii (Other water, with a concentration of total dissolved solids higher than 10,000 mg/L) for the withdrawal source 'Surface water' Disclosure 303-c-ii (Other water, with a concentration of total dissolved solids higher than 35,000 mg/L) for the withdrawal source 'Seawater'. <p>Disclosure 303-3-c further requires a breakdown of the water withdrawn from the sources 'Produced water' and 'Third-party water' by the categories freshwater and other water. This information is not requested under W1.2h.</p>
<p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>W1.2b What are the total volumes of water withdrawn, discharged, and consumed across all your operations, and how do these volumes compare to the previous reporting year?</p> <p><i>See also 'Requested content' for W1.2b in the CDP Water Security Reporting Guidance 2018</i></p> <p>W1.2d Provide the proportion of your total withdrawals sourced from water stressed areas.</p> <p><i>See also 'Requested content' for W1.2d in the CDP Water Security Reporting Guidance 2018</i></p> <p><i>Continues on next page »</i></p>	<p>Contextual information</p> <p>The information required by GRI Disclosure 303-3-d can be reported under W1.2b, W1.2d, W1.2h, W5.1, and W5.1a.</p> <p>W1.2b and W5.1 request organizations to include any contextual information necessary to understand how the volumetric data have been compiled, such as any standards, methodologies, and assumptions used.</p> <p>W1.2h, W5.1, and W5.1a further request organizations to report whether their withdrawal volumes for each source are estimated, modelled, or sourced from direct measurements, and, if so, to report the estimation or modelling methods used.</p> <p><i>Continues on next page »</i></p>

GRI Disclosures	CDP Water Security Questions	Comments
	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>W1.2h Provide total water withdrawal data by source.</p> <p>Source:</p> <ul style="list-style-type: none"> • Fresh surface water, including rainwater, water from wetlands, rivers, and lakes • Brackish surface water/seawater • Groundwater – renewable • Groundwater – non-renewable • Produced water • Third party sources <p><i>See also 'Requested content' for W1.2h in the CDP Water Security Reporting Guidance 2018</i></p> <p>W5 FACILITY-LEVEL WATER ACCOUNTING</p> <p>Facility-level water accounting</p> <p>W5.1 For each facility referenced in W4.1c, provide coordinates, total water accounting data and comparisons with the previous reporting year.</p> <p>W5.1a For each facility referenced in W5.1, provide withdrawal data by water source.</p> <p>Source:</p> <ul style="list-style-type: none"> • Fresh surface water, including rainwater, water from wetlands, rivers, and lakes • Brackish surface water/seawater • Groundwater – renewable • Groundwater – non-renewable • Produced water • Third party sources <p><i>See also 'Requested content' for W5.1 and W5.1a in the CDP Water Security Reporting Guidance 2018</i></p>	<p style="text-align: right;"><i>Continues from previous page »</i></p> <p>Identification tool</p> <p>The information required by GRI Disclosure 303-3-d can be reported under W1.2d, if it includes information about the tool used to identify whether withdrawals are located in geographic areas of water stress and about how the tool was used, as requested under W1.2d.</p> <p>Disclosure 303-3-d requires reporting any contextual information necessary to understand how the data have been compiled, in addition to the tools or methodologies used for assessing water stress in an area. This information is not requested under W1.2d.</p>

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

GRI Disclosures	CDP Water Security Questions	Comments
		<p><i>Continues from previous page »</i></p> <ul style="list-style-type: none"> The figure reported under clause 2.2.1 (Produced water) can be used to report 'Produced water' as requested under W5.1a. The figure reported under clause 2.2.1 (Third-party water) can be used to report 'Third party sources' as requested under W5.1a. <p><i>Rainwater</i></p> <p>Organizations may choose to exclude collected rainwater from their water withdrawal volumes requested under W5.1a, only if the resulting error in their water balance would be less than 5%. Clause 2.2.1 requires the inclusion of rainwater when reporting the withdrawal volumes.</p>
Disclosure 303-4 Water discharge		
<p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. <p><i>See also 'Guidance for Disclosure 303-4-a-iv'</i></p> <p><i>Extract:</i> An example of third-party water discharge is when an organization sends water and effluents to other organizations for use. In these instances, the organization is required to report the volume of this water discharge separately.</p>	<p>W1 CURRENT STATE</p> <p>Company-wide water accounting</p> <p>W1.2b What are the total volumes of water withdrawn, discharged, and consumed across all your operations, and how do these volumes compare to the previous reporting year?</p> <p><i>See also 'Requested content' for W1.2b in the CDP Water Security Reporting Guidance 2018</i></p> <p>W1.2i Provide total water discharge data by destination.</p> <p>Destination:</p> <ul style="list-style-type: none"> • Fresh surface water • Brackish surface water/seawater • Groundwater • Third-party destinations <p><i>See also 'Requested content' for W1.2i in the CDP Water Security Reporting Guidance 2018</i></p>	<p>Total water discharge</p> <p>The information on total water discharge to all areas as required by GRI Disclosure 303-4-a can be reported under W1.2b. However, take the following into consideration:</p> <p><i>Rainwater and domestic sewage</i></p> <p>Organizations may choose to exclude collected rainwater and domestic sewage from their water discharge volumes requested under W1.2b, only if the resulting error in their water balance would be less than 5%. Disclosure 303-4-a requires the inclusion of rainwater and domestic sewage when reporting the discharge volumes.</p> <p>Water discharge by destination</p> <p>The information on total water discharge to all areas by destination as required by GRI Disclosure 303-4-a can be reported under W1.2i. However, take the following into consideration:</p> <p><i>Continues on next page »</i></p>

GRI Disclosures	CDP Water Security Questions	Comments
		<p data-bbox="1150 203 1474 237"><i>Continues from previous page »</i></p> <p data-bbox="1034 271 1262 300"><i>Discharge destinations</i></p> <ul data-bbox="1034 315 1474 1442" style="list-style-type: none"> <li data-bbox="1034 315 1474 757">• Disclosure 303-4-a does not distinguish between fresh surface water and brackish surface water. The destination 'Surface water' includes all water that occurs naturally on the Earth's surface whether it is fresh or brackish surface water. For W1.2i, the figure reported under Disclosure 303-4-a-i (Surface water) must be separated into 'Fresh surface water' and 'Brackish surface water' based on the concentration of total dissolved solids. <li data-bbox="1034 779 1474 1122">• Disclosure 303-4-a requires a separate figure for seawater, whereas W1.2i requests a combined figure for seawater and brackish surface water. For W1.2i, the figure reported under Disclosure 303-4-a-iii (Seawater) must be added to the figure for brackish surface water and reported together under the category 'Brackish surface water/ seawater'. <li data-bbox="1034 1144 1474 1263">• The figure reported under Disclosure 303-4-a-ii (Groundwater) can be used to report 'Groundwater' as requested under W1.2i. <li data-bbox="1034 1285 1474 1442">• The figure reported under Disclosure 303-4-a-iv (Third-party water) can be used to report 'Third-party destinations' as requested under W1.2i. <p data-bbox="1034 1480 1150 1509"><i>Third party</i></p> <p data-bbox="1034 1543 1461 1733">If an organization sends water and effluents to other organizations for use, it is required to report the volume of this water discharge separately under Disclosure 303-4-a-iv. This information can be reported under W1.2i.</p> <p data-bbox="1209 1767 1474 1796"><i>Continues on next page »</i></p>

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

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

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

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

Annex: Definitions Linkage Table

The table below details the linkages between the terms defined in *GRI 303: Water and Effluents 2018* and the terms defined in the CDP water security reporting guidance (2018).

The GRI Standards are to be used together with the [GRI Standards Glossary](#). This means that an organization is required to apply the definitions provided in the Glossary when using the GRI Standards, and is not permitted to omit or deviate from these definitions.

The [CDP Technical Note on Water Accounting](#) supplements CDP’s reporting guidance for the water security questionnaire. It sets out the definitions that must be applied when reporting water accounting information to CDP under modules W1 and W5, including sector-specific variations.

The comments in the table support and expand on the linkages between the two reporting frameworks.

The table only includes terms in *GRI 303: Water and Effluents 2018* that are also defined in the CDP water security questionnaire (2018).

Term	GRI 303: Water and Effluents 2018	CDP water security questionnaire (2018)	Comments
<ul style="list-style-type: none"> Freshwater Surface water Fresh surface water 	<p>freshwater water with concentration of total dissolved solids equal to or below 1,000 mg/L</p> <p>Note: This definition is based on ISO 14046:2014; the United States Geological Survey (USGS), <i>Water Science Glossary of Terms</i>, water.usgs.gov/edu/dictionary.html, accessed on 1 June 2018; and the World Health Organization (WHO), <i>Guidelines for Drinking-water Quality</i>, 2017.</p> <p>surface water water that occurs naturally on the Earth’s surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams</p> <p>Note: This definition is based on CDP, <i>CDP Water Security Reporting Guidance</i>, 2018.</p>	<p>Fresh surface water, including rainwater, water from wetlands, rivers and lakes: Water that is naturally occurring water on the Earth’s surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers and streams, and has a low concentration of dissolved solids.</p> <p>Guidance note: For the purposes of reporting water accounting data to CDP, this surface water source includes water of a quality generally acceptable for, or requiring minimal treatment to be acceptable for, domestic, municipal or agricultural uses (at least <10,000 mg/l TDS, though a range of additional quality properties may also be considered). ‘High quality’ fresh water sources considered acceptable for potable use are typically characterized as having concentrations of dissolved solids less than 1,000 mg/l.</p> <p>Source: CDP water security reporting guidance 2018.</p>	<p>GRI has separate definitions for surface water and freshwater, whereas CDP has a single definition for fresh surface water.</p> <p>‘High quality’ freshwater defined by CDP in its guidance note as having concentrations of dissolved solids less than 1,000 mg/L is aligned with the threshold provided in the GRI definition of freshwater.</p> <p>Fresh surface water (CDP definition) = surface water with a concentration of total dissolved solids equal to or lower than 1,000 mg/L (GRI definition of freshwater) + surface water with a concentration of total dissolved solids between 1,000 and 10,000 mg/L.</p>

Term	GRI 303: Water and Effluents 2018	CDP water security questionnaire (2018)	Comments
<ul style="list-style-type: none"> • Groundwater • Groundwater – renewable • Groundwater – non-renewable 	<p>groundwater water that is being held in, and that can be recovered from, an underground formation</p> <p>Note: This definition comes from ISO 14046:2014.</p>	<p>Groundwater – renewable: Water which is being held in, and can be recovered from, an underground formation. Renewable groundwater sources can be replenished within 50 years and are usually located at shallow depths.</p> <p>Source: based on ISO 14046:2014.</p> <p>Groundwater – non-renewable: Water which is being held in, and can be recovered from, an underground formation. Non-renewable groundwater has a negligible rate of natural recharge on the human time-scale (more than 50 years), and is generally located at deeper depths than renewable groundwater. This is sometimes referred to as “fossil” water.</p> <p>Source: based on ISO 14046:2014.</p>	<p>CDP has separate definitions for renewable groundwater and non-renewable groundwater, whereas GRI has a single definition for groundwater.</p> <p>Except for the distinction between renewable and non-renewable groundwater, the definitions of groundwater are aligned.</p>
<p>Produced water</p>	<p>produced water water that enters an organization’s boundary as a result of extraction (e.g., crude oil), processing (e.g., sugar cane crushing), or use of any raw material, and has to consequently be managed by the organization</p> <p>Note: This definition is based on CDP, <i>CDP Water Security Reporting Guidance</i>, 2018.</p>	<p>Produced water: Water which enters the organization’s boundary as a result of the extraction, processing, or use of any raw material, so that it must be managed by the organization.</p> <p>Guidance note: When reporting to CDP, this water should not be counted as recycled water when put to use within a single cycle of a business process. Examples of produced water include moisture derived from vegetation such as in sugar cane crushing and the water content in crude oil. (Note that companies with Oil and Gas activities should refer to CDP’s sector specific guidance for this water aspect).</p> <p>Source: CDP water security reporting guidance 2018.</p>	<p>The definitions are aligned.</p>

Term	GRI 303: Water and Effluents 2018	CDP water security questionnaire (2018)	Comments
<ul style="list-style-type: none"> • Seawater • Brackish surface water/ seawater 	<p>seawater water in a sea or in an ocean</p> <p>Note: This definition comes from ISO 14046:2014.</p>	<p>Brackish surface water/ seawater: Surface water in which the concentration of salts is high and far exceeds normally acceptable standards for municipal, domestic or irrigation use (at least higher than 10,000 mg/l TDS). Seawater has a typical concentration of salts above 35,000 mg/l TDS.</p>	<p>The definitions are not aligned.</p> <p>GRI's definition of seawater is based on where the water is located, whereas CDP's definition is based on the concentration of salts in the water.</p>
<ul style="list-style-type: none"> • Third-party water • Third party sources • Third-party destinations 	<p>third-party water municipal water suppliers and municipal wastewater treatment plants, public or private utilities, and other organizations involved in the provision, transport, treatment, disposal, or use of water and effluent</p>	<p>Third party sources: This includes water provided by municipal water suppliers, public or private utilities, and wastewater from any other organization.</p> <p>Source: CDP water security reporting guidance 2018.</p> <p>Third-party destinations: This includes municipal wastewater plants, public or private utilities, and other organizations involved in the transport, treatment, disposal or further use of wastewater.</p> <p>Source: CDP water security reporting guidance 2018</p>	<p>GRI has a single definition for third-party water that includes third-party sources and third-party destinations, whereas CDP has separate definitions for third party sources and third-party destinations. However, the definitions of third-party water overall are aligned in their meaning.</p>
<p>Water consumption</p>	<p>sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period</p> <p>Note 1: Water consumption includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period.</p> <p><i>Continues on next page »</i></p>	<p>The amount of water drawn into the boundaries of the organization (or facility) and not discharged back to the water environment or a third party over the course of the reporting period.</p> <p>Guidance note: Consumed water is water that during the reporting year:</p> <ul style="list-style-type: none"> • has been incorporated into products, crops or waste • has evaporated or transpired • consumed by humans or livestock <p><i>Continues on next page »</i></p>	<p>The definitions are aligned conceptually, but worded differently. The wording difference reflects CDP's focus on the organization boundary.</p>

Term	GRI 303: Water and Effluents 2018	CDP water security questionnaire (2018)	Comments
	<p><i>Continues from previous page »</i></p> <p>Note 2: This definition is based on CDP, <i>CDP Water Security Reporting Guidance</i>, 2018.</p>	<p><i>Continues from previous page »</i></p> <ul style="list-style-type: none"> • has been stored in a controlled manner because it is polluted to the point of being unusable by other users, and so that it does not leave the organization's boundary • has been stored during the reporting year for use or discharge in a subsequent reporting period • is otherwise excluded from discharges out of the organization's boundary so that it is no longer available for use by the ecosystem or local community. <p>Source: CDP water security reporting guidance 2018.</p>	
Water discharge	<p>sum of effluents, used water, and unused water released to surface water, groundwater, seawater, or a third party, for which the organization has no further use, over the course of the reporting period</p> <p>Note 1: Water can be released into the receiving waterbody either at a defined discharge point (point-source discharge) or dispersed over land in an undefined manner (non-point-source discharge).</p> <p>Note 2: Water discharge can be authorized (in accordance with discharge consent) or unauthorized (if discharge consent is exceeded).</p>	<p>The sum of effluents and other water leaving the boundaries of the organization (or facility) and released to surface water, groundwater, or third parties over the course of the reporting period.</p> <p>Guidance note: This includes all water leaving the company boundary, whether it is:</p> <ul style="list-style-type: none"> • considered used or unused • released through a defined discharge point (point source discharge) • released over land in a dispersed or undefined manner (non-point source discharge) • wastewater removed from the organization via truck. <p><i>Continues on next page »</i></p>	<p>The definitions are aligned conceptually, but worded differently. The wording difference reflects CDP's focus on the organization boundary.</p>

Term	GRI 303: Water and Effluents 2018	CDP water security questionnaire (2018)	Comments
		<p><i>Continues from previous page »</i></p> <p>Companies may choose to exclude collected rainwater and domestic sewage from their water discharge volume unless this would result in an error in their water balance of more than 5%.</p> <p>Water discharge can be authorized (in accordance with discharge consent) or unauthorized (if discharge consent is exceeded).</p> <p>Source: adapted from GRI Standard 306-1, 2016.</p>	
<ul style="list-style-type: none"> • Water stress • Water withdrawals from water stressed areas 	<p>water stress ability, or lack thereof, to meet the human and ecological demand for water</p> <p>Note 1: Water stress can refer to the availability, quality, or accessibility of water.</p> <p>Note 2: Water stress is based on subjective elements and is assessed differently depending on societal values, such as the suitability of water for drinking or the requirements to be afforded to ecosystems.</p> <p>Note 3: Water stress in an area may be measured at catchment level at a minimum.</p> <p>Note 4: This definition comes from the CEO Water Mandate, <i>Corporate Water Disclosure Guidelines</i>, 2014.</p>	<p>Water withdrawals from water stressed areas</p> <p>Withdrawal from areas where there is a lack of ability to meet human and ecological demand for water due to poor availability, quality or accessibility.</p> <p>Guidance note: Water stress is based on subjective elements and is assessed differently depending on societal values, such as the suitability of water for drinking or the requirements to be afforded to ecosystems. However, CDP’s reporting guidance suggests some publicly available and credible tools for identifying water stressed areas. Companies may complement the results from these tools with their own assessments to provide more granular local-level data.</p> <p>As good practice, a water stressed area should be at the catchment level as a minimum.</p> <p>Source: based on the CEO Water Mandate, <i>Corporate Water Disclosure Guidelines</i>, 2014 definition of water stress.</p>	<p>The definitions are aligned conceptually, but worded differently.</p>

Term	GRI 303: Water and Effluents 2018	CDP water security questionnaire (2018)	Comments
Water withdrawal	sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period	<p>The sum of all water drawn into the boundaries of the organization (or facility) from all sources for any use over the course of the reporting period.</p> <p>Source: adapted from GRI Standards Glossary 2016.</p>	<p>The definitions are not aligned conceptually.</p> <p>GRI's definition refers to water sources rather than the organizational boundary. This reflects GRI's focus on the impact on ecosystems due to the removal of water from its natural environment.</p> <p>CDP's focus is on the comprehensive accounting of water flows into, through, and out of the organization in order to understand business dependency and risk, as well as impacts.</p>

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