

Topic	Details	Action Needed
Water accounting	1. Provide expanded data on water withdrawals at the company- (W1.2d, W1.2j) and facility-level, if appropriate (W5.1, W5.1c, W5.1d)	Engage stakeholders for proportion of total company-wide water withdrawals (1) in water-stressed regions and (2) recycled and reused. At the facility-level, provide (1) volume and proportion of water that is recycled or reused and (2) proportion of water accounting data that has been externally verified.
Value chain engagement	2. Provide expanded information on value chain engagement (W1.4, W1.4a, W1.4b, W1.4c)	Identify and engage stakeholders to provide information on any value chain engagement, type and details of engagement, percent of suppliers by number, percentage of total procurement spend, rationale for coverage, impact of engagement and measures of success.
Business impacts	3. Provide expanded information on all water-related fines incurred during the reporting year (W2.2a, W2.2b)	Identify and engage stakeholders to provide information on water-related fines, including total number of fines, total value of fines, percentage of total facilities/operations associated, number of fines compared to previous year, type of incident, river basin and country.
Risk/ opportunity identification, management, assessment, disclosure, exposure in operations and value chain	4. Provide expanded information on water risks and opportunities in operations and value chain (W3.3a, W3.3b, W3.3d, W4.1c, W4.2, W4.2a, W4.3a)	Identify and engage stakeholders to provide information on (1) procedures for identifying, assessing and responding to water-related risks within direct operations and other stages of the value chain, (2) number of facilities and proportion of facilities exposed to risk that could have a substantive impact on the business, potential business impact associated with those facilities and (3) details on risks and opportunities in operations and value chain (e.g., quantitative financial impacts and costs).
Oversight of water issues	5. Provide information on board-level oversight of water-related issues, if applicable (W6.2, W6.2a, W6.2b)	Engage stakeholders to understand progress on board-level oversight of water-related issues. If any board-oversight, include (1) how frequently water-related issues are a scheduled agenda item at meetings and (2) into which governance mechanisms water-related issues are integrated (e.g., risk management policies, annual budgets, business plans).
	6. Provide new information on management-level oversight of climate change issues (W6.3)	Engage stakeholders to understand who, at the management level, has been assigned water-related responsibilities and provide descriptions of roles, responsibilities, accountability and reporting cadence.
Public policy engagement	7. Provide new information on public policy engagement (W6.5, W6.5a)	Engage stakeholders to provide information on direct and indirect engagement with policy-makers on water-related issues and processes to ensure consistency of activities with water policy/ water commitments.
Strategy and scenario analysis	8. Provide new information related to how water-related issues are integrated into any aspects of the long-term strategic business plan (W7.1)	Engage appropriate stakeholders to understand (1) which aspect(s) of the strategic business planning process water-related issues have been integrated into (e.g., long-term business objectives, financial planning) (2) whether water-related issues have been integrated and (3) definition of long-term time horizon (in years), explanation.
	9. Indicate whether scenario analysis is used to inform business strategy, and if so, describe any water-related outcomes that were identified and the company's response (W7.3, W7.3a, W7.3b)	Engage appropriate stakeholders to provide name of climate-related scenario used, description of possible water-related outcomes and company response to possible water-related outcomes.
Water pricing	10. Indicate whether internal water pricing is used (W7.4)	Identify and engage appropriate stakeholders to understand if internal water pricing is used or if there is a plan to implement a price in the foreseeable future.
Targets and performance	11. Provide expanded information on water-related targets and goals (W8.1, W8.1a, W8.1b)	Engage stakeholders to provide expanded information on targets and goals, including target category, level (e.g., company-wide, basin-specific, facility-level), target-setting approach and whether target is monitored at corporate level.
Verification	12. Provide expanded information on verification of water information (W10.1, W10.1a)	Engage stakeholders to consider verifying water information reported in the CDP response, including the data point verified, its location in the CDP response and verification standard used.