

CDP Full Corporate Scoring Methodology 2025 – Water security

CDP Full Corporate Questionnaire



Version

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Introduction

This document details the 2025 CDP full corporate scoring methodology for water security and should be used in conjunction with CDP’s full corporate questionnaire and reporting guidance for 2025, as well as CDP’s full corporate scoring introduction and other scoring documentation. It is strongly recommended to familiarize yourself with the contents of both the 2025 full corporate questionnaire and reporting guidance before using the scoring methodology. Question dependencies will be detailed in these supplementary documents to inform companies which questions they are eligible to be scored for.

This document provides the scoring criteria and points available for each question in CDP’s 2025 full corporate questionnaire. In 2025, the previously separate CDP questionnaires on climate change, forests and water security are integrated into one corporate questionnaire. Through this questionnaire, organizations can provide data on multiple environmental issues in a single disclosure, encouraging more holistic and balanced reporting.

Scoring for multiple environmental issue areas in 2025

While the questionnaire has been integrated, separate climate change, water and forests scores will continue to be awarded in 2025, with separate scoring methodologies for each environmental issue area. Modules 1 to 6, and 13 are integrated, which means that questions in these modules cover more than one environmental issue area. Conversely, modules 7 to 11 are specific to an environmental issue area. Modules 10 and 11 are specific to the environmental issues of plastics and biodiversity, which are not scored and therefore not represented within the methodology documents. Organizations in the financial services sector will be presented with module 12, which is an integrated, sector-specific ‘Environmental Performance’ module.

Each question is tagged to one or more of the three environmental issue areas, listed under the question text. The following notations have been used in this document to denote environmental issue areas (Table 1). Some questions that are tagged to multiple environmental issues will be scored in the same way. Other questions tagged to multiple environmental issues may have some differences in scoring, tailored to the environmental issue in question. Please ensure you refer to the specific set of criteria relevant to your organization.

Notation	Theme
CC	Climate change
F	Forests
W	Water security

Table 1 – Environmental issue notation

Primary sector scoring in 2025

Along with environmental issue areas, each question in the questionnaire is tagged to sectors. Organizations in high-impact sectors will be presented with questions specific to that sector and may be scored differently in general questions that display for all responders.

The sector-based approach allows CDP to make more meaningful assessments of organizations' responses, incorporating each sector's characteristics and nuances, resulting in a score that reflects the organization's progress in environmental stewardship and enabling better benchmarking against other companies.

Responders will only be scored on their primary questionnaire sector. This means that if more than one set of sector questions applies to your organization, then not all questions will be scored. However, CDP encourages organizations to respond to all questions that apply to them.

Each question is tagged to one or more sectors, listed under the question text. The following notations have been used in this document to denote sectors (Table 2). For some questions, different scoring criteria may apply to different sectors. You may need to check further down to find the correct criteria for your sector in these instances.

Notation	Sector
AC	Agricultural commodities
CG	Capital goods
CE	Cement
CH	Chemicals
CO	Coal
CN	Construction
EU	Electric utilities
FB	Food, beverage & tobacco
FS	Financial services
GN	General
MM	Metals & mining
OG	Oil & gas
PF	Paper & forestry
RE	Real estate
ST	Steel
TO	Transport OEMS
TO-EPM	Transport OEMS-EPM
TS	Transport services

Table 2 - Sector notation

Disclaimer

This scoring methodology is intended to provide guidance to organizations in relation to how their response will be scored. In common with other scoring processes of this type, we expect to make future adjustments, during the disclosure cycle, to optimize the clarity of the scoring methodology in context of responses received. Adjustments to the scoring methodology should have minimal impact on your response planning/resource allocation.

CDP therefore reserves the right to amend or alter scoring criteria displayed in the scoring methodology at any time during the disclosure cycle. Such adjustments will be made without obligation to give advance notice, but any adjustments made from time to time will be listed and displayed prominently. Please refer to the Version Control to view updates notifying you of adjustments.

Notwithstanding that CDP reserves the right to amend or alter its scoring criteria during the disclosure cycle, CDP commits to use best endeavors to only make adjustments where essential to ensure that our scoring methodology remains robust and effective for the purpose of assessing progress towards environmental stewardship.

Module 1 - Introduction

Introduction

(1.1) - In which language are you submitting your response?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.1 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.2) - Select the currency used for all financial information disclosed throughout your response.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.2 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.3) - Provide an overview and introduction to your organization

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.3 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.4) - State the end of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.4 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Table completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Date provided in column 'End date of reporting year' is between 1st October 2023 - 1st October 2025 - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

'Yes' selected in column 'Alignment of this reporting period with your financial reporting period' – 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	1	1	1	1	1	1

(1.4.1) - What is your organization's annual revenue for the reporting period?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

1.4.1 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.5) - Provide details on your reporting boundary.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.5 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this question.

Awareness criteria

Table completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Not applicable – we do not publicly disclose financial statements' selected in column 'Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?' – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	1	1	0 or 1	0 or 1	0	0

(1.6) - Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.6 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.7) - Select the countries/areas in which you operate.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.7 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.8) - Are you able to provide geolocation data for your facilities?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

1.8 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.8.1) - Please provide all available geolocation data for your facilities.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

1.8.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.9) - What is the size of your organization based on total assets value at the end of the reporting period?

Theme	Sector that scoring criteria apply to
W	FS

1.9 - (FS) Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Organizational activities

(1.10) - Which activities does your organization undertake and which industry sectors does your organization lend to, invest in, and/or insure?

Theme	Sector that scoring criteria apply to
W	FS

1.10 - (FS) Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(1.11) - In which activities within the agricultural commodities, food, beverage and tobacco, and/or paper and forestry sectors is your organization involved?

Theme	Sector that scoring criteria apply to
W	AC/FB/PF

1.11 - (AC/FB/PF) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0	0	0	0	0	0

(1.13) - In which segment of the coal value chain does your organization operate?

Theme	Sector that scoring criteria apply to
W	CO

1.13 - (CO) Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected – 4/4 points

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/30 points

A maximum of 0/30 points is available for this route.

Awareness criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/14 points

A maximum of 0/14 points is available for this route.

Management criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0	0	0	0	0	0

(1.14) - In which segment of the chemicals value chain does your organization operate?

Theme	Sector that scoring criteria apply to
W	CH

1.14 - (CH) Scoring criteria

Disclosure criteria

Table completed – 4 points

A maximum of 4/4 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0	0	0	0	0	0

(1.16) - In which segment of the electric utilities value chain does your organization operate?

Theme	Sector that scoring criteria apply to
W	EU

1.16 - (EU) Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected – 1/1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/19.5 points

A maximum of 0/19.5 points is available for this route.

Awareness criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/13 points

A maximum of 0/13 points is available for this route.

Management criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/7 points

A maximum of 0/7 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/1.2 points

A maximum of 0/1.2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0	0	0	0	0	0

(1.16.1) - For your electricity generation activities, provide details of your nameplate capacity and electricity generation specifics for each technology employed.

Theme	Sector that scoring criteria apply to
W	EU

1.16.1 - (EU) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed row in proportion to the number of rows disclosed (Excluding both rows 'Other renewable' AND 'Other non-renewable'). Partially completed rows will not receive full points.

Either column 'Gross electricity generation (GWh)' OR column 'Net electricity generation (GWh)' is completed in addition to all other columns.

A maximum of 7.5/7.5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Own or control operations which use this power generation source' NOT completed - 0/11.5 points

A maximum of 0/11.5 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

i) Figure in row 'Total' in column 'Gross electricity generation (GWh)' is equal to ($\pm 5\%$) sum of figures in column 'Gross electricity generation (GWh)' excluding row 'Total'
OR

Figure in row 'Total' in column 'Net electricity generation (GWh)' is equal to ($\pm 5\%$) sum of figures in column 'Net electricity generation (GWh)' excluding row 'Total' – 2 points

ii) Figure in row 'Total' in column 'Nameplate capacity (MW)' is equal to ($\pm 5\%$) sum of figures in column 'Nameplate capacity (MW)' excluding row 'Total' – 2 points

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Own or control operations which use this power generation source' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Management criteria

ROUTE A)

Column 'Own or control operations which use this power generation source' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Own or control operations which use this power generation source' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

ROUTE A)

Column 'Own or control operations which use this power generation source' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Own or control operations which use this power generation source' NOT completed - 0/0.2 points

A maximum of 0/0.2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7.5	7.5	4	4	0	0	0	0

(1.17) - In which part of the metals and mining value chain does your organization operate?

Theme	Sector that scoring criteria apply to
W	MM

1.17 - (MM) Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected – 4 points

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/30 points

A maximum of 0/30 points is available for this route.

Awareness criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/14 points

A maximum of 0/14 points is available for this route.

Management criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0	0	0	0	0	0

(1.19) - In which part of the oil and gas value chain does your organization operate?

Theme	Sector that scoring criteria apply to
W	OG

1.19 - (OG) Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected – 4 points

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)
Option NOT selected - 0/9 points

A maximum of 0/9 points is available for this route.

Awareness criteria

ROUTE A)
Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)
Option NOT selected - 0/10 points

A maximum of 0/10 points is available for this route.

Management criteria

ROUTE A)
Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)
Option NOT selected - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

ROUTE A)
Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/0.5 points

A maximum of 0/0.5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0	0	0	0	0	0

(1.23) - Which of the following agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue?

Theme	Sector that scoring criteria apply to
W	AC/FB/PF

1.23 - (AC/FB/PF) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

If disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' NOT completed in all rows in questions 1.22 AND 1.23

OR

If not disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' NOT completed in all rows in question 1.23 - 0/21 points

A maximum of 0/21 points is available for this route.

(Please note: The relevant columns must be completed in every row for ROUTE A) to apply (including 'Rubber', 'Cocoa' and 'Coffee' in 1.22 if disclosing on Forests). Partial disclosure that does not meet ROUTE A) will mean the NON-DISCLOSURE ROUTE) will apply.)

Awareness criteria

ROUTE A)

If disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' completed in all rows in questions 1.22 AND 1.23

OR

If not disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' completed in all rows in question 1.23 - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

If disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' NOT completed in all rows in questions 1.22 AND 1.23

OR

If not disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' NOT completed in all rows in question 1.23 - 0/8 points

A maximum of 0/8 points is available for this route.

(Please note: The relevant columns must be completed in every row for ROUTE A) to apply (including 'Rubber', 'Cocoa' and 'Coffee' in 1.22 if disclosing on Forests). Partial disclosure that does not meet ROUTE A) will mean the NON-DISCLOSURE ROUTE) will apply.)

Management criteria

ROUTE A)

If disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' completed in all rows in questions 1.22 AND 1.23

OR

If not disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' completed in all rows in question 1.23 - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

If disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' NOT completed in all rows in questions 1.22 AND 1.23

OR

If not disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' NOT completed in all rows in question 1.23 - 0/10 points

A maximum of 0/10 points is available for this route.

(Please note: The relevant columns must be completed in every row for ROUTE A) to apply (including 'Rubber', 'Cocoa' and 'Coffee' in 1.22 if disclosing on Forests). Partial disclosure that does not meet ROUTE A) will mean the NON-DISCLOSURE ROUTE) will apply.)

Leadership criteria

ROUTE A)

If disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' completed in all rows in questions 1.22 AND 1.23

OR

If not disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' completed in all rows in question 1.23 - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

If disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' NOT completed in all rows in questions 1.22 AND 1.23

OR

If not disclosing on Forests, columns 'Produced and/or sourced' AND 'Is this commodity considered significant to your business in terms of revenue?' NOT completed in all rows in question 1.23 - 0/2 points

A maximum of 0/2 points is available for this route.

(Please note: The relevant columns must be completed in every row for ROUTE A) to apply (including 'Rubber', 'Cocoa' and 'Coffee' in 1.22 if disclosing on Forests). Partial disclosure that does not meet ROUTE A) will mean the NON-DISCLOSURE ROUTE) will apply.)

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0	0	0	0	0	0

Value chain mapping

(1.24) - Has your organization mapped its value chains?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

1.24 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Smallholder inclusion in mapping').

A maximum of 5/5 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, we have mapped or are currently in the process of mapping our value chain' selected in column 'Value chain mapped' - 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to do so within the next two years' selected in column 'Value chain mapped' - 1/2 points

A maximum of 1/2 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1 or 2	2	0	0	0	0

Module 2 - Identification, assessment, and management of dependencies, impacts, risks, and opportunities

Definition of time horizons

(2.1) - How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.1 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Consecutive time horizons entered in rows 'Short-term', 'Medium-term', 'Long-term' - 3 points

(Please note: As an example, 'Short-term' is '0-2', 'Medium term' is '3-9', and 'Long-term' is 'from 10 years' OR 'Short-term' is '0-3', 'Medium-term' is '3-10' and 'Long-term' is 'from 10 years'. If 'No' is selected in column 'Is your long-term time horizon open ended?', column 'To (years)' must be completed to be eligible for awareness points.)

A maximum of 3/3 points is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	3	3	0	0	0	0

Process for identifying, assessing, and managing dependencies, impacts, risks, and opportunities

(2.2) - Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.2 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

'Yes' selected in column 'Process in place' - 1 point

OR

'No, but we plan to do so within the next two years' selected in column 'Process in place' - 0.5/1 points

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0.5 or 1	1	0	0	0	0

(2.2.1) - Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

2.2.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

'Yes' selected in column 'Process in place' AND 'Both risks and opportunities' selected in column 'Risks and/or opportunities evaluated in this process' - 3 points

OR

'Yes' selected in column 'Process in place' AND
 Either 'Risks only' OR 'Opportunities only' selected in column 'Risks and/or opportunities evaluated in this process' - 1.5/3 points

OR

'No, but we plan to within the next two years' selected in column 'Process in place' - 0.5/3 points

A maximum of 3/3 points is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	0	0	0	0

(2.2.1) - Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

Theme	Sector that scoring criteria apply to
W	FS

2.2.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Process in place' NOT completed in both question 2.2 AND 2.2.1 - 0/12 points

A maximum of 0/12 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Process in place' AND 'Both risks and opportunities' selected in column 'Risks and/or opportunities evaluated in this process' - 3 points

OR

'Yes' selected in column 'Process in place' AND

Either 'Risks only' OR 'Opportunities only' selected in column 'Risks and/or opportunities evaluated in this process' - 1.5/3 points

OR

'No, but we plan to within the next two years' selected in column 'Process in place' - 0.5/3 points

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Process in place' not completed in both question 2.2 AND 2.2.1 - 0/7 points

A maximum of 0/7 points is available for this route.

Management criteria

ROUTE A)

'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Either 'No, but we plan to within the next two years' OR 'No, and we do not plan to within the next two years' selected in column 'Process in place' in both question 2.2 AND 2.2.1 - 0/3.5 points

A maximum of 0/3.5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Process in place' NOT completed in both question 2.2 AND 2.2.1 - 0/3.5 points

A maximum of 0/3.5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	0	0 or 3.5	0	0

(2.2.2) - Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

2.2.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Columns 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' AND 'Value chain stages covered' must be completed to be eligible for Disclosure points.

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

- Both 'Risks' AND 'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' in any row where 'Water' is selected in column 'Environmental issue'
- Both 'Direct Operations' AND 'Upstream value chain' selected in column 'Value chain stages covered' in any corresponding row.

(Please note: The eligibility criteria above can be met in one row or across multiple rows,

as long as the row(s) collectively show that both Water-related risks and opportunities are assessed, and that both value chain stages are covered in each assessment.)

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

i) All of the following met in any complete row - 2 points

'Risks' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' AND

Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND

Any option selected excluding any 'Other, please specify' option in column 'Tools and methods used' AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered' AND

Any of the following options selected in column 'Risk type and criteria considered':

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Increased difficulty in obtaining water withdrawals permit'
- 'Increased pricing of water'
- 'Introduction of regulatory standards for previously unregulated contaminants'
- 'Lack of mature certification and sustainability standards'
- 'Limited or lack of river basin management'
- 'Limited or lack of transboundary water management'
- 'Mandatory water efficiency, conservation, recycling, or process standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Regulation of discharge quality/volumes'
- 'Statutory water withdrawal limits/changes to water allocation'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Acute physical risks

- 'Avalanche'
- 'Cold wave/frost'

- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Pollution incident'
- 'Rupture of tailings dams and toxic spills'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Toxic spills'
- 'Wildfires'

Chronic physical risks

- 'Acid rock drainage and metal leaching'
- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Declining water quality'
- 'Groundwater depletion'
- 'Increased ecosystem vulnerability'
- 'Increased levels of environmental pollutants in freshwater bodies'
- 'Increased severity of extreme weather events'
- 'Ocean acidification'
- 'Permafrost thawing'
- 'Poorly managed sanitation'
- 'Precipitation or hydrological variability'
- 'Rationing of municipal water supply'
- 'Saline intrusion'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Technology

- 'Dependency on water-intensive energy sources'

- 'Data access/availability or monitoring systems'
- 'Limited access to drought-resistant crop varieties'
- 'Limited access to soil conservation and other sustainable techniques'
- 'Transition to bio-based chemicals'
- 'Transition to water efficient and low water intensity technologies and products'
- 'Transition to water intensive, low carbon energy sources'
- 'Unsuccessful investment in new technologies'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Uncertainty in the market signals'

Liability

- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'

ii) All of the following met in any complete row - 2 points

'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' AND

Any option selected excluding 'Not defined' in column 'Frequency' AND

Any option selected excluding any 'Other, please specify' option in column 'Tools and methods used' AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered'.

A maximum of 4/4 points is available for this question.

Best row(s) scored.

Management criteria

The following conditions must be met to be eligible for Management points:

- 'Water' selected in column 'Environmental issue' in at least one row
- Full Awareness points awarded

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

For criteria i) to iv), points will be awarded for a completed row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

i) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 0.5 points

ii) All of the following selected in column 'Time horizons covered' - 0.5 points

- 'Short-term'
- 'Medium-term'
- 'Long-term'

iii) At least three of the following options selected in column 'Risk types and criteria considered' which cover at least three risk types - 0.5 points

(Please note: the risk types appear as headers in the 'Risk types and criteria considered' column.)

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Increased difficulty in obtaining water withdrawals permit'
- 'Increased pricing of water'
- 'Introduction of regulatory standards for previously unregulated contaminants'
- 'Lack of mature certification and sustainability standards'
- 'Limited or lack of river basin management'
- 'Limited or lack of transboundary water management'
- 'Mandatory water efficiency, conservation, recycling, or process standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Regulation of discharge quality/volumes'
- 'Statutory water withdrawal limits/changes to water allocation'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Acute physical risks

- 'Avalanche'

- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Pollution incident'
- 'Rupture of tailings dams and toxic spills'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Toxic spills'
- 'Wildfires'

Chronic physical risks

- 'Acid rock drainage and metal leaching'
- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Declining water quality'
- 'Groundwater depletion'
- 'Increased ecosystem vulnerability'
- 'Increased levels of environmental pollutants in freshwater bodies'
- 'Increased severity of extreme weather events'
- 'Ocean acidification'
- 'Permafrost thawing'
- 'Poorly managed sanitation'
- 'Precipitation or hydrological variability'
- 'Rationing of municipal water supply'
- 'Saline intrusion'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Technology

- 'Dependency on water-intensive energy sources'
- 'Data access/availability or monitoring systems'
- 'Limited access to drought-resistant crop varieties'
- 'Limited access to soil conservation and other sustainable techniques'
- 'Transition to bio-based chemicals'
- 'Transition to water efficient and low water intensity technologies and products'
- 'Transition to water intensive, low carbon energy sources'
- 'Unsuccessful investment in new technologies'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Uncertainty in the market signals'

Liability

- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'

iv) At least two options in column 'Tools and methods used' selected excluding the following - 0.5 points

- 'Other enterprise risk management, please specify'
- 'Internal company methods'
- 'External consultants'
- 'Other international methodologies and standards, please specify'
- 'Other databases, please specify'
- 'Other, please specify'
- 'Other commercially/publicly available tools, please specify'

For criteria v) to vii), points will be awarded for a completed row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

v) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 0.5 points

vi) All of the following selected in column 'Time horizon(s) covered' - 0.5 points

- 'Short-term'
- 'Medium-term'
- 'Long-term'

vii) At least two options in column 'Tools and methods used' selected excluding the following - 0.5 points

- 'Other enterprise risk management, please specify'
- 'Internal company methods'
- 'Other international methodologies and standards, please specify'
- 'Other databases, please specify'
- 'Other, please specify'
- 'Other commercially/publicly available tools, please specify'

A maximum of 3.5/3.5 points is available for this question.

Best row(s) scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:

- 'Water' selected in column 'Environmental issue' in at least one row
- Full Management points awarded.

For rows where 'Water' is selected in column 'Environmental issue':

- i) 'Dependencies' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process' in any complete row - 0.75 points
- ii) 'Impacts' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process' in any complete row - 0.75 points

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

For criteria iii) to vii), points will be awarded for a completed row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' as follows:

- iii) 'Full' selected in column 'Coverage' - 0.5 points
- iv) At least seven of the following options selected in column 'Risk types and criteria considered' which cover all seven risk types - 0.5 points
(Please note: the risk types appear as headers in the 'Risk types and criteria considered' column.)
Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Increased difficulty in obtaining water withdrawals permit'
- 'Increased pricing of water'
- 'Introduction of regulatory standards for previously unregulated contaminants'
- 'Lack of mature certification and sustainability standards'
- 'Limited or lack of river basin management'
- 'Limited or lack of transboundary water management'
- 'Mandatory water efficiency, conservation, recycling, or process standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Regulation of discharge quality/volumes'
- 'Statutory water withdrawal limits/changes to water allocation'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Acute physical risks

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Pollution incident'
- 'Rupture of tailings dams and toxic spills'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Toxic spills'
- 'Wildfires'

Chronic physical risks

- 'Acid rock drainage and metal leaching'
- 'Change in land-use'

- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Declining water quality'
- 'Groundwater depletion'
- 'Increased ecosystem vulnerability'
- 'Increased levels of environmental pollutants in freshwater bodies'
- 'Increased severity of extreme weather events'
- 'Ocean acidification'
- 'Permafrost thawing'
- 'Poorly managed sanitation'
- 'Precipitation or hydrological variability'
- 'Rationing of municipal water supply'
- 'Saline intrusion'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Technology

- 'Dependency on water-intensive energy sources'
- 'Data access/availability or monitoring systems'
- 'Limited access to drought-resistant crop varieties'
- 'Limited access to soil conservation and other sustainable techniques'
- 'Transition to bio-based chemicals'
- 'Transition to water efficient and low water intensity technologies and products'
- 'Transition to water intensive, low carbon energy sources'
- 'Unsuccessful investment in new technologies'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Uncertainty in the market signals'

Liability

- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'

v) 'Integrated into multi-disciplinary...' selected in column 'Integration of risk management process' - 0.5 points

vi) 'Qualitative and quantitative' selected in 'Type of assessment' - 0.5 points

vii) All of the following options selected in column 'Partners and stakeholders considered' - 0.5 points

- 'Customers'
- 'Employees'
- 'Investors'
- 'Local communities' OR 'Indigenous Peoples'
- 'Suppliers'

For criterion viii), points will be awarded for a completed row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' as follows:

viii) 'Qualitative and quantitative' selected in 'Type of assessment' - 0.5 points

A maximum of 4.5/4.5 points is available for this question.

Best row(s) scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	4	4	3.5	3.5	4.5	4.5

(2.2.2) - Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Theme	Sector that scoring criteria apply to
W	FS

2.2.2 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Columns 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' AND 'Value chain stages covered' must be completed to be eligible for Disclosure points.

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

For rows where 'Water' is selected in column 'Environmental issue':

Both 'Risks' AND 'Opportunities' must be selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' in any row to be eligible for Awareness points. If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

i) All of the following met in any complete row - 2 points

'Risks' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' AND

Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND

Any option selected excluding 'Other, please specify' in column 'Tools and methods used' AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered' AND

Any of the following options selected in column 'Risk types and criteria considered':

Policy

- 'Changes to international law and bilateral agreements'

- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Increased difficulty in obtaining water withdrawals permit'
- 'Increased pricing of water'
- 'Introduction of regulatory standards for previously unregulated contaminants'
- 'Lack of mature certification and sustainability standards'
- 'Limited or lack of river basin management'
- 'Limited or lack of transboundary water management'
- 'Mandatory water efficiency, conservation, recycling, or process standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Regulation of discharge quality/volumes'
- 'Statutory water withdrawal limits/changes to water allocation'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Insurance underwriting that could create or contribute to systemic risk for the economy'
- 'Investing that could create or contribute to systemic risk for the economy'
- 'Lending that could create or contribute to systemic risk for the economy'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Acute physical risks

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Pollution incident'
- 'Rupture of tailings dams and toxic spills'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Toxic spills'
- 'Wildfires'

Chronic physical risks

- 'Acid rock drainage and metal leaching'
- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Declining water quality'
- 'Groundwater depletion'
- 'Increased ecosystem vulnerability'
- 'Increased levels of environmental pollutants in freshwater bodies'
- 'Increased severity of extreme weather events'
- 'Ocean acidification'
- 'Permafrost thawing'
- 'Poorly managed sanitation'
- 'Precipitation or hydrological variability'
- 'Rationing of municipal water supply'
- 'Saline intrusion'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Technology

- 'Dependency on water-intensive energy sources'
- 'Data access/availability or monitoring systems'
- 'Transition to water efficient and low water intensity technologies and products'
- 'Transition to water intensive, low carbon energy sources'
- 'Unsuccessful investment in new technologies'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit'
- 'Inability to attract co-financiers and/or investors due to uncertain risks related to the environment'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Rise in risk-based pricing of insurance policies (beyond demand elasticity)'
- 'Uncertainty in the market signals'

Liability

- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'
- 'Regulation and supervision of environmental risk in the financial sector'

ii) All of the following met in any complete row - 2 points

'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' AND

Any option selected excluding 'Not defined' in column 'Frequency of assessment' AND

Any option selected excluding 'Other, please specify' in column 'Tools and methods used' AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered'.

A maximum of 4/4 points is available for this question.

Best row(s) scored.

Management criteria

The following conditions must be met to be eligible for Management points:

- 'Water' selected in column 'Environmental issue' in at least one row
- Full Awareness points awarded

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

For criteria i) to iv), points will be awarded for a completed row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

- i) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 0.5 points
- ii) All of the following selected in column 'Time horizons covered' - 0.5 points
 - 'Short-term'
 - 'Medium-term'
 - 'Long-term'

iii) At least three of the following options selected in column 'Risk types and criteria considered' which cover at least three risk types - 0.5 points
(Please note: the risk types appear as headers in the 'Risk types and criteria considered' column.)

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Increased difficulty in obtaining water withdrawals permit'
- 'Increased pricing of water'
- 'Introduction of regulatory standards for previously unregulated contaminants'
- 'Lack of mature certification and sustainability standards'
- 'Limited or lack of river basin management'
- 'Limited or lack of transboundary water management'
- 'Mandatory water efficiency, conservation, recycling, or process standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Regulation of discharge quality/volumes'
- 'Statutory water withdrawal limits/changes to water allocation'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Insurance underwriting that could create or contribute to systemic risk for the economy'
- 'Investing that could create or contribute to systemic risk for the economy'
- 'Lending that could create or contribute to systemic risk for the economy'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Acute physical risks

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Pollution incident'

- 'Rupture of tailings dams and toxic spills'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Toxic spills'
- 'Wildfires'

Chronic physical risks

- 'Acid rock drainage and metal leaching'
- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Declining water quality'
- 'Groundwater depletion'
- 'Increased ecosystem vulnerability'
- 'Increased levels of environmental pollutants in freshwater bodies'
- 'Increased severity of extreme weather events'
- 'Ocean acidification'
- 'Permafrost thawing'
- 'Poorly managed sanitation'
- 'Precipitation or hydrological variability'
- 'Rationing of municipal water supply'
- 'Saline intrusion'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Technology

- 'Dependency on water-intensive energy sources'
- 'Data access/availability or monitoring systems'
- 'Transition to water efficient and low water intensity technologies and products'
- 'Transition to water intensive, low carbon energy sources'
- 'Unsuccessful investment in new technologies'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'

- 'Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit'
- 'Inability to attract co-financiers and/or investors due to uncertain risks related to the environment'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Rise in risk-based pricing of insurance policies (beyond demand elasticity)'
- 'Uncertainty in the market signals'

Liability

- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'
- 'Regulation and supervision of environmental risk in the financial sector'

iv) At least two options in column 'Tools and methods used' selected excluding the following - 0.5 points

- 'Other enterprise risk management, please specify'
- 'Internal company methods'
- 'External consultants'
- 'Other international methodologies and standards, please specify'
- 'Other databases, please specify'
- 'Other, please specify'
- 'Other commercially/publicly available tools, please specify'

For criteria v) to vii), points will be awarded for a completed row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

v) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 0.5 points

vi) All of the following selected in column 'Time horizon(s) covered' - 0.5 points

- 'Short-term'
- 'Medium-term'
- 'Long-term'

vii) At least two options in column 'Tools and methods used' selected excluding the following - 0.5 points

- 'Other enterprise risk management, please specify'
- 'Internal company methods'
- 'Other international methodologies and standards, please specify'
- 'Other databases, please specify'
- 'Other, please specify'
- 'Other commercially/publicly available tools, please specify'

A maximum of 3.5/3.5 points is available for this question.

Best row(s) scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	4	4	3.5	3.5	0	0

(2.2.4) - Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts related to your portfolio activities?

Theme	Sector that scoring criteria apply to
W	FS

2.2.4 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows displayed as follows:

'Yes' selected in column 'Process in place covering this portfolio' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Process in place covering this portfolio' - 0.5/1 points

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0.5 or 1	1	0	0	0	0

(2.2.5) - Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities related to your portfolio activities?

Theme	Sector that scoring criteria apply to
W	FS

2.2.5 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows displayed as follows:

'Yes' selected in column 'Process in place covering this portfolio' AND 'Both risks and opportunities' selected in column 'Risks and/or opportunities related to this portfolio are evaluated in this process' - 3 points

OR

'Yes' selected in column 'Process in place covering this portfolio' AND either 'Risks only' OR 'Opportunities only' selected in column 'Risks and/or opportunities related to this portfolio are evaluated in this process' - 1.5/3 points

OR

'No, but we plan to within the next two years' selected in column 'Process in place covering this portfolio' - 0.5/3 points

A maximum of 3/3 points is available for this route.

Management criteria

ROUTE A)

'Yes' selected in column 'Process in place covering this portfolio' in either question 2.2.4 OR 2.2.5 - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

'Yes' NOT selected in column 'Process in place covering this portfolio' in either question 2.2.4 OR 2.2.5 - 0/5 points

A maximum of 0/5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	3	3	0	0 or 5	0	0

(2.2.6) - Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities related to your portfolio activities.

Theme	Sector that scoring criteria apply to
W	FS

2.2.6 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' must be completed to be eligible for Disclosure points.

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column '% of portfolio covered by the assessment process in relation to total portfolio value'). Partially completed rows will not receive full points.

A maximum of 12/12 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

For rows where 'Water' is selected in column 'Environmental issue':

Both 'Risks' AND 'Opportunities' must be selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in any row to be eligible for Awareness points. If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

i) All of the following met in any complete row (excluding column '% of portfolio covered by the assessment process in relation to total portfolio value') - 2 points:

'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' AND

Any option selected excluding 'Not defined' selected in column 'Frequency of assessment' AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered' AND

Any of the following options selected in column 'Risk type and criteria considered':

Acute physical

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'
- 'Landslide'
- 'Rupture of tailings dams and toxic spills'
- 'Pollution incident'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Toxic spills'
- 'Wildfires'

Chronic physical

- 'Acid rock drainage and metal leaching'
- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Declining water quality'

- 'Groundwater depletion'
- 'Heat stress'
- 'Increased ecosystem vulnerability'
- 'Increased levels of environmental pollutants in freshwater bodies'
- 'Increased severity of extreme weather events'
- 'Ocean acidification'
- 'Operations in or adjacent to areas important for biodiversity'
- 'Permafrost thawing'
- 'Poorly managed sanitation'
- 'Precipitation or hydrological variability'
- 'Rationing of municipal water supply'
- 'Saline intrusion'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Increased difficulty in obtaining water withdrawals permit'
- 'Increased pricing of water'
- 'Introduction of regulatory standards for previously unregulated contaminants'
- 'Lack of mature certification and sustainability standards'
- 'Limited or lack of river basin management'
- 'Limited or lack of transboundary water management'
- 'Mandatory water efficiency, conservation, recycling, or process standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Regulation of discharge quality/volumes'
- 'Statutory water withdrawal limits/changes to water allocation'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit'
- 'Inability to attract co-financiers and/or investors due to uncertain risks related to the

environment'

- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Rise in risk-based pricing of insurance policies (beyond demand elasticity)'
- 'Uncertainty in the market signals'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Insurance underwriting that could create or contribute to systemic risk for the economy'
- 'Investing that could create or contribute to systemic risk for the economy'
- 'Lending that could create or contribute to systemic risk for the economy'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Technology

- 'Dependency on water-intensive energy sources'
- 'Data access/availability or monitoring systems'
- 'Transition to water efficient and low water intensity technologies and products'
- 'Transition to water intensive, low carbon energy sources'
- 'Unsuccessful investment in new technologies'
- 'Limited access to drought-resistant crop varieties'
- 'Limited access to soil conservation and other sustainable techniques'
- 'Transition to bio-based chemicals'

Liability

- 'Exposure to litigation'
- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'
- 'Regulation and supervision of environmental risk in the financial sector'

ii) All of the following met in any complete row (excluding column '% of portfolio covered by the assessment process in relation to total portfolio value') - 2 points

'Opportunities' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' AND

Any option selected excluding 'Not defined' selected in column 'Frequency of assessment' AND

Any option selected excluding 'Other, please specify' in column 'Partners and stakeholders considered'.

A maximum of 4/4 points is available for this question.

Best row(s) scored.

Management criteria

The following conditions must be met to be eligible for Management points:

- 'Water' selected in column 'Environmental issue' in at least one row
- Full Awareness points awarded

For rows where 'Water' is selected in column 'Environmental issue':

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows, then all of the following criteria must be met in both rows.

For criteria i) to iii), points will be awarded for a completed row (excluding column '% of portfolio covered by the assessment process in relation to total portfolio value') where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

i) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 1 point

ii) All of the following selected in column 'Time horizons covered' - 1 point

- 'Short-term'
- 'Medium-term'
- 'Long-term'

iii) At least three of the following options selected in column 'Risk types and criteria considered' which cover at least three risk types - 1 point

(Please note: the risk types appear as headers in the 'Risk types and criteria considered' column.)

Acute physical

- 'Avalanche'
- 'Cold wave/frost'
- 'Cyclones, hurricanes, typhoons'
- 'Drought'
- 'Flood (coastal, fluvial, pluvial, ground water)'
- 'Glacial lake outburst'
- 'Heat waves'
- 'Heavy precipitation (rain, hail, snow/ice)'

- 'Landslide'
- 'Rupture of tailings dams and toxic spills'
- 'Pollution incident'
- 'Storm (including blizzards, dust, and sandstorms)'
- 'Subsidence'
- 'Tornado'
- 'Toxic spills'
- 'Wildfires'

Chronic physical

- 'Acid rock drainage and metal leaching'
- 'Change in land-use'
- 'Changing precipitation patterns and types (rain, hail, snow/ice)'
- 'Changing temperature (air, freshwater, marine water)'
- 'Coastal erosion'
- 'Declining ecosystem services'
- 'Declining water quality'
- 'Groundwater depletion'
- 'Heat stress'
- 'Increased ecosystem vulnerability'
- 'Increased levels of environmental pollutants in freshwater bodies'
- 'Increased severity of extreme weather events'
- 'Ocean acidification'
- 'Operations in or adjacent to areas important for biodiversity'
- 'Permafrost thawing'
- 'Poorly managed sanitation'
- 'Precipitation or hydrological variability'
- 'Rationing of municipal water supply'
- 'Saline intrusion'
- 'Sea level rise'
- 'Seasonal supply variability/interannual variability'
- 'Soil degradation'
- 'Soil erosion'
- 'Solifluction'
- 'Temperature variability'
- 'Water availability at a basin/catchment level'
- 'Water stress'
- 'Water quality at a basin/catchment level'

Policy

- 'Changes to international law and bilateral agreements'
- 'Changes to national legislation'
- 'Increased difficulty in obtaining operations permits'
- 'Increased difficulty in obtaining water withdrawals permit'
- 'Increased pricing of water'

- 'Introduction of regulatory standards for previously unregulated contaminants'
- 'Lack of mature certification and sustainability standards'
- 'Limited or lack of river basin management'
- 'Limited or lack of transboundary water management'
- 'Mandatory water efficiency, conservation, recycling, or process standards'
- 'Poor coordination between regulatory bodies'
- 'Poor enforcement of environmental regulation'
- 'Regulation of discharge quality/volumes'
- 'Statutory water withdrawal limits/changes to water allocation'

Market

- 'Availability and/or increased cost of certified sustainable material'
- 'Availability and/or increased cost of raw materials'
- 'Changing customer behavior'
- 'Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit'
- 'Inability to attract co-financiers and/or investors due to uncertain risks related to the environment'
- 'Inadequate access to water, sanitation, and hygiene services (WASH)'
- 'Rise in risk-based pricing of insurance policies (beyond demand elasticity)'
- 'Uncertainty in the market signals'

Reputation

- 'Impact on human health'
- 'Increased partner and stakeholder concern and partner and stakeholder negative feedback'
- 'Insurance underwriting that could create or contribute to systemic risk for the economy'
- 'Investing that could create or contribute to systemic risk for the economy'
- 'Lending that could create or contribute to systemic risk for the economy'
- 'Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)'
- 'Stakeholder conflicts concerning water resources at a basin/catchment level'
- 'Stigmatization of sector'

Technology

- 'Dependency on water-intensive energy sources'
- 'Data access/availability or monitoring systems'
- 'Transition to water efficient and low water intensity technologies and products'
- 'Transition to water intensive, low carbon energy sources'
- 'Unsuccessful investment in new technologies'
- 'Limited access to drought-resistant crop varieties'
- 'Limited access to soil conservation and other sustainable techniques'
- 'Transition to bio-based chemicals'

Liability

- 'Exposure to litigation'

- 'Moratoria and voluntary agreement'
- 'Non-compliance with regulations'
- 'Regulation and supervision of environmental risk in the financial sector'

For criteria iv) to v), points will be awarded for a completed row (excluding column '% of portfolio covered by the assessment process in relation to total portfolio value') where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process...' as follows:

iv) Either 'More than once a year' OR 'Annually' selected in column 'Frequency of assessment' - 1 point

v) All of the following selected in column 'Time horizons covered' - 1 point

- 'Short-term'
- 'Medium-term'
- 'Long-term'

A maximum of 5/5 points is available for this question.

Best row(s) scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:

- 'Water' selected in column 'Environmental issue' in at least one row
- Full Management points awarded
- For each portfolio in question 1.10 where 'Yes' is selected in column 'Activity undertaken', a complete row is provided where 'Water' is selected in column 'Environmental issue'.

For rows where 'Water' is selected in column 'Environmental issue':

- i) 'Dependencies' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' in any row - 0.75 points
- ii) 'Impacts' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' in any row - 0.75 points

If 'Risks' and 'Opportunities' are disclosed in the same row, then all of the following criteria must be met in that one row. If 'Risks' and 'Opportunities' are disclosed in separate rows,

then all of the following criteria must be met in both rows:

iii) 'Integrated into multi-disciplinary...' selected in column 'Integration of risk management process' in a complete row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' - 0.5 points

iv) 'Qualitative and quantitative' selected in column 'Type of assessment' in a complete row where 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' - 0.5 points

v) 'Qualitative and quantitative' selected in column 'Type of assessment' in a complete row where 'Opportunities' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered...' - 0.5 points

A maximum of 3/3 points is available for this question.

Best row(s) scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
12	12	4	4	5	5	3	3

(2.2.7) - Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

2.2.7 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Table completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

'Yes' selected in column 'Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed' - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1	0	0

(2.2.8) - Does your organization consider environmental information about your clients/investees as part of your due diligence and/or environmental dependencies, impacts, risks and/or opportunities assessment process?

Theme	Sector that scoring criteria apply to
W	FS

2.2.8 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We consider environmental information' NOT completed in all rows - 0/8 points

A maximum of 0/8 points is available for this route.

Awareness criteria

ROUTE A)

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

'Yes' selected in column 'We consider environmental information' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'We consider environmental information' - 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We consider environmental information' NOT completed in all rows - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

ROUTE A)

Column 'We consider environmental information' completed in any row - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We consider environmental information' NOT completed in all rows - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

ROUTE A)

'Yes' selected in column 'We consider environmental information' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Either 'No, but we plan to within the next two years' OR 'No, and we do not plan to within the next two years' selected in column 'We consider environmental information' in all rows - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We consider environmental information' NOT completed in all rows - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0.5 or 1	1	0	0	0	0 or 1

(2.2.9) - Indicate the environmental information your organization considers about clients/investees as part of your due diligence and/or environmental dependencies,

impacts, risks and/or opportunities assessment process, and how this influences decision-making.

Theme	Sector that scoring criteria apply to
W	FS

2.2.9 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues covered':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns '% of portfolio covered by the process in relation to total portfolio value' AND 'Total portfolio value covered by the process'). Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

'Water' must be selected in column 'Environmental issues covered' in at least one row to be eligible for Awareness points.

For rows where 'Water' is selected in column 'Environmental issues covered':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding both columns '% of portfolio covered by the process in relation to total portfolio value' AND 'Total portfolio value covered by the process').

A maximum of 1/1 point is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:

- 'Water' selected in column 'Environmental issues' in at least one row
- Full Awareness points awarded

For rows where 'Water' is selected in column 'Environmental issues covered':

Any of the following options selected in column 'Type of environmental information considered' - 1 point

- 'TNFD disclosures'
- 'Scope and content of water policy'
- 'Water withdrawal and/or consumption volumes'
- 'Water withdrawn from water stressed areas'
- 'Water discharge treatment data'
- 'Breaches to local water regulations'
- 'Impingements on the human right to water in communities'
- 'Access to WASH in the workplace'

A maximum of 1/1 point is available for this question.

One row scored.

Leadership criteria

ROUTE A)

The following conditions must be met to be eligible for Leadership points:

- 'Water' selected in column 'Environmental issues' in at least one row
- Full Management points awarded

For rows where 'Water' is selected in column 'Environmental issues covered':

Any option selected excluding 'Retail clients' in column 'Type of clients' in the corresponding portfolio row in question 1.10 AND

Any of the following options selected in column 'Type of environmental information considered' - 1 point:

- 'Water withdrawn from water stressed areas'
- 'Water withdrawal and/or consumption volumes'
- 'Impingements on the human right to water in communities'
- 'Access to WASH in the workplace'

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Retail clients' selected in column 'Type of clients' in the corresponding portfolio row in question 1.10 AND any other option NOT selected in column 'Type of clients' in the corresponding portfolio row in question 1.10 - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	1	1	1	1	0 or 1	0 or 1

Priority locations

(2.3) - Have you identified priority locations across your value chain?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

2.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Either 'Yes, we have identified priority locations' OR 'Yes, we are currently in the process of identifying priority locations' selected in column 'Identification of priority locations' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to do so within the next two years' selected in column 'Identification of priority locations' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0.5 or 1	1	0	0	0	0

Definition of substantive impacts and risks

(2.4) - How does your organization define substantive effects on your organization?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

2.4 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this question.

Awareness criteria

At least one row where 'Risks' is selected in column 'Effect type' completed - 1 point

A maximum of 1/1 point is available for this question.

One row scored.

Management criteria

Both 'Quantitative' AND 'Qualitative' selected in column 'Type of definition' in any complete row(s) where 'Risks' selected in column 'Effect type' AND
Both 'Quantitative' AND 'Qualitative' selected in column 'Type of definition' in any complete row(s) where 'Opportunities' selected in column 'Effect type' - 1 point

Best row(s) scored.

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	1	1	1	1	0	0

Pollution Management Procedures (W only)

(2.5) - Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

Theme	Sector that scoring criteria apply to
W	GN/CN/CE/OG/EU/PF/FB/AC/CH/RE/ST/TS/ TO/TO-EPM/CG

2.5 - (GN/CN/CE/OG/EU/PF/FB/AC/CH/RE/ST/TS/ TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification and classification of water pollutants' NOT completed - 0/7 points

A maximum of 0/7 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Any option selected excluding 'Unknown' in column 'Identification and classification of potential water pollutants' - 2 points

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification and classification of potential water pollutants' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Management criteria

ROUTE A)

The following conditions must be met to be eligible for Management points:

- Full Awareness points awarded

- 'Yes, we identify and classify our potential water pollutants' is selected in column 'Identification and classification of potential water pollutants'.

i) Details of the policies and processes your organization has in place to identify and classify potential water pollutants that may have detrimental impacts over water bodies and ecosystems AND details of an established standard followed by the company are provided in column 'How potential water pollutants are identified and classified' - 2 points

ii) A description of the metrics and/or indicators used to identify pollutants is provided in column 'How potential water pollutants are identified and classified' - 1 point

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification and classification of potential water pollutants' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Leadership criteria

ROUTE A)

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification and classification of potential water pollutants' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	2	2	3	3	1	1

(2.5) - Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

Theme	Sector that scoring criteria apply to
W	MM/CO

2.5 - (MM/CO) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification and classification of water pollutants' NOT completed - 0/7 points

A maximum of 0/7 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Any option selected excluding 'Unknown' in column 'Identification and classification of potential water pollutants' - 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'Unknown' selected in column 'Identification and classification of potential water pollutants' - 0/5.5 points

A maximum of 0/5.5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification and classification of potential water pollutants' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Management criteria

ROUTE A)

The following conditions must be met to be eligible for Management points:

- Full Awareness points awarded
- 'Yes, we identify and classify our potential water pollutants' is selected in column 'Identification and classification of potential water pollutants'.

i) Details of the policies and processes your organization has in place to identify and classify potential water pollutants that may have detrimental impacts over water bodies

and ecosystems AND details of an established standard followed by the company are provided in column 'How potential water pollutants are identified and classified' - 2 points

ii) A description of the metrics and/or indicators used to identify pollutants is provided in column 'How potential water pollutants are identified and classified' - 1 point

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification and classification of potential water pollutants' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Leadership criteria

ROUTE A)

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification and classification of potential water pollutants' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0 or 2	2 or 5.5	3	3	1	1

(2.5.1) - Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

2.5.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

- i) Any option selected excluding 'Other, please specify' in column 'Water pollutant category' - 1 point
- ii) Any option selected excluding 'Other, please specify' in column 'Value chain stage' - 1 point
- iii) Any option selected excluding both 'No formal procedure(s) in place' AND 'Other, please specify' in column 'Actions and procedures to minimize adverse impacts' - 2 points

A maximum of 4/4 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:

- Full Awareness points awarded
- Any option selected excluding 'Procedure(s) under development R&D' in column 'Actions and procedures...'

Points will be awarded per row in proportion to the number of rows disclosed as follows:

- i) A description of how the procedures selected in column 'Actions and procedures...'

manage the risks of potential impacts outlined in column 'Description of water pollutant...' is provided in column 'Please explain' - 1.5 points

ii) A description of how success is measured and evaluated is provided in column 'Please explain' - 1.5 points

A maximum of 3/3 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Any Water pollution option excluding 'Other water pollution, please specify' selected in column 'Category of target & Quantitative metric' in question 9.15.2 - 1 point

A maximum of 1/1 point is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	4	4	3	3	1	1

Tailings dams management procedures (W-MM/CO only)

(2.6) - By river basin, what number of active and inactive tailings dams are within your control?

Theme	Sector that scoring criteria apply to
W	MM/CO

2.6 - (MM/CO) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed - 0/26.5 points

A maximum of 0/26.5 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Points will be awarded per row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'Unknown' in column 'Country/area & River basin' - 4 points

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed - 0/14 points

A maximum of 0/14 points is available for this route.

Management criteria

ROUTE A)

Any column completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)
All columns NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

ROUTE A)
Any column completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)
All columns NOT completed - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	4	4	0	0	0	0

(2.6.1) - Do you evaluate and classify the tailings dams under your control according to the consequences of their failure to human health and ecosystems?

Theme	Sector that scoring criteria apply to
W	MM/CO

2.6.1 - (MM/CO) Scoring criteria

Disclosure criteria

ROUTE A)
Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Evaluation of the consequences of tailings dam failure' NOT completed - 0/9.5 points

A maximum of 0/9.5 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, we evaluate...' selected in column 'Evaluation of the consequences of tailings dam failure' AND any option selected excluding 'Don't know' in column 'Tailings dams have been classified...' - 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, we do not currently evaluate...' selected in column 'Evaluation of the consequences of tailings dam failure' - 0.5/2 points

A maximum of 0.5/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Evaluation of the consequences of tailings dam failure' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Management criteria

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND

Any of the following options selected in column 'Evaluation/Classification guidelines(s)':

- 'Australian National Committee on Large Dams (ANCOLD)'
- 'Canadian Dam Association (CDA)'
- 'Ordinance 70.389/17 – Mining National Agency, Brazil'
- 'Ghana Minerals Commission (LI 2182)'
- 'South Africa SANS 10286'
- 'International Commission on Large Dams (ICOLD)'
- 'Global Industry Standard on Tailings Management (ICMM)'

Column 'Please explain' provides the minimum level used to classify a dam as hazardous
- 3 points

A maximum of 3/3 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Column 'Please explain' details how the classifications inform the management procedures followed - 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0.5 or 2	2	3	3	1	1

(2.6.2) - Provide details for all dams classified as 'hazardous' or 'highly hazardous'

Theme	Sector that scoring criteria apply to
W	MM/CO

2.6.2 - (MM/CO) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5.5/5.5 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Table completed - 2 points

A maximum of 2/2 points is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5.5	5.5	2	2	0	0	0	0

(2.6.3) - To manage the potential impacts to human health or water ecosystems associated with the tailings dams in your control, what procedures are in place for all of your dams?

Theme	Sector that scoring criteria apply to
W	MM/CO

2.6.3 - (MM/CO) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 9/9 points is available for this question.

Awareness criteria

Points will be awarded per row in proportion to the number of rows disclosed as follows:

Any option excluding 'No management procedure applies to all tailings dams' selected in column 'Procedure' - 6 points

A maximum of 6/6 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option excluding any 'Other, please specify' options in column 'Detail of the procedure' - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

At least one of the following options selected in column 'Detail of the procedure' - 1 point
- 'Establishment of company-wide standards for acceptable risk levels that follow a company policy to eliminate or minimize water-related risks associated with tailings

dams'

- 'An operating plan that considers the consequences of breaching the operating constraints of the dam'
- 'An operating plan that is aligned with your established acceptable risk levels and critical controls framework'
- 'An assurance program that includes an external audit covering the life of facility or the operating plans'
- 'Inclusion of the results from external audits of operating plans or life of facility plans into the change management process'
- 'Inclusion of a change management process in the assurance program'
- 'A policy to eliminate or minimize water-related risks associated with tailings dams is approved by a C-suite officer'
- 'The operating plan and the life of facility plan are approved by a C-suite officer'
- 'The results of the assurance program and the change management process are approved by a C-suite officer'

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
9	9	6	6	1	1	1	1

Module 3 - Disclosure of risks and opportunities

Risk Disclosure

(3.1) - Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

3.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

For 'Water' row(s):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/23 points

A maximum of 0/23 points is available for this route.

Awareness criteria

For 'Water' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, both in direct operations and upstream/downstream value chain' selected in column

'Environmental risks identified'

OR

Any option selected excluding 'Yes, both in direct operations and upstream/downstream value chain' in column 'Environmental risks identified' AND

Either 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' OR 'Evaluation in progress' selected in column 'Primary reason why...' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/7 points

A maximum of 0/7 points is available for this route.

Management criteria

For 'Water' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes, both in direct operations and upstream/downstream value chain' selected in column 'Environmental risks identified' - 3 points

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes, both in direct operation and upstream/downstream value chain' in column 'Environmental risks identified' AND 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...'

All of the following met - 2 points

'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND

Full Management points awarded in question 2.2.2 AND
Full Management points awarded in question 2.4.

A maximum of 2/2 points is available for this route.

OR

ROUTE C)

Any option selected excluding 'Yes, both in direct operations and upstream/downstream value chain' in column 'Environmental risks identified' AND 'Evaluation in progress' selected in column 'Primary reason why...'

All of the following met - 1/3 points
Full Management points awarded in question 2.2.2 AND
Full Management points awarded in question 2.4.

A maximum of 1/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Leadership criteria

For 'Water' row(s):

ROUTE A)

Any option selected excluding 'No' in column 'Environmental risks identified' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

'No' selected in column 'Environmental risks identified' AND
'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' AND
Full Management points awarded - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE C)

'No' selected in column 'Environmental risks identified' AND

Any option selected excluding 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' not completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1, 2 or 3	2 or 3	0	0 or 1

(3.1) - Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Theme	Sector that scoring criteria apply to
W	FS

3.1 - (FS) Scoring criteria

Disclosure criteria

For 'Water' row(s):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/23 points

A maximum of 0/23 points is available for this route.

Awareness criteria

For 'Water' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, both within our direct operations or upstream value chain, and within our portfolio' selected in column 'Environmental risks identified'

OR

Any option selected excluding 'Yes, both within our direct operations or upstream value chain, and within our portfolio' in column 'Environmental risks identified' AND Either 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' OR 'Evaluation in progress' selected in column 'Primary reason why...' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/7 points

A maximum of 0/7 points is available for this route.

Management criteria

For 'Water' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes, both within our direct operations or upstream value chain, and within our portfolio' selected in column 'Environmental risks identified' - 3 points

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes, both within our direct operations or upstream value chain, and within our portfolio' in column 'Environmental risks identified' AND 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...'

All of the following met - 2 points

'Yes' selected in column 'Process in place covering this portfolio' in either question 2.2.4 OR 2.2.5 AND

Full Management points awarded in question 2.2.6 AND

Full Management points awarded in question 2.4.

A maximum of 2/2 points is available for this route.

OR

ROUTE C)

Any option selected excluding 'Yes, both within our direct operations or upstream value chain, and within our portfolio' in column 'Environmental risks identified' AND 'Evaluation in progress' selected in column 'Primary reason why...'

All of the following met - 1/3 points

'Yes' selected in column 'Process in place covering this portfolio' in either question 2.2.4 OR 2.2.5 AND

Full Management points awarded in question 2.2.6 AND

Full Management points awarded in question 2.4.

A maximum of 1/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Leadership criteria

For 'Water' row(s):

ROUTE A)

Any option selected excluding 'No' in column 'Environmental risks identified' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

'No' selected in column 'Environmental risks identified' AND
'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' AND
Full Management points awarded - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE C)

'No' selected in column 'Environmental risks identified' AND
Any option selected excluding 'Environmental risks exist, but none with the potential to have a substantive financial effect on our organization' selected in column 'Primary reason why...' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks identified' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1, 2 or 3	2 or 3	0	0 or 1

(3.1.1) - Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

3.1.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding both columns 'Cost of response to risk' AND 'Explanation of cost calculation') as follows:

Any option selected excluding 'Unknown' in the following columns:

- 'Likelihood of the risk having an effect within the anticipated time horizon' (as applicable)
- 'Magnitude'

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the risk relates to':

The following conditions must be met to be eligible for Management points:

- Full Awareness points awarded (per row) AND
- Full Management points awarded in question 2.2.2 AND
- 'Risks' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in question 2.2.2.

Points awarded for one complete row (excluding columns 'Cost of response to risk' AND 'Explanation of cost calculation') as follows:

i) All of the following met - 1 point

'Yes' selected in column 'Are you able to quantify the financial effect of the risk?' AND

Figure provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the risk is anticipated to have a substantive effect on the organization'):

- 'Anticipated financial effect figure in the short-term – minimum (currency)'
- 'Anticipated financial effect figure in the medium-term – minimum (currency)'
- 'Anticipated financial effect figure in the long-term – minimum (currency)'

AND

Figure greater than 0 provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the risk is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year (currency)'
- 'Anticipated financial effect figure in the short-term – maximum (currency)'
- 'Anticipated financial effect figure in the medium-term – maximum (currency)'
- 'Anticipated financial effect figure in the long-term – maximum (currency)'

ii) Figure provided in column 'Cost of response to risk' - 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the risk relates to' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the risk relates to':

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	7	7	2	2	1	1

(3.1.1) - Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
W	FS

3.1.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the risk relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding both columns 'Cost of response to risk' AND 'Explanation of cost calculation')

as follows:

Any option selected excluding 'Unknown' in the following columns:

- 'Likelihood of the risk having an effect within the anticipated time horizon' (as applicable)
- 'Magnitude'

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the risk relates to':

The following conditions must be met to be eligible for Management points:

- Full Awareness points awarded (per row) AND
- Full Management points awarded in both questions 2.2.2 AND 2.2.5
- Either 'Risks only' OR 'Both risks and opportunities' selected in column 'Risks and/or opportunities related to this portfolio are evaluated in this process' in any row in question 2.2.5.

For any row where at least one of the following options selected in column 'Value chain stage where the risk occurs':

- 'Banking (Bank) portfolio'
- 'Investing (Asset manager) portfolio'
- 'Investing (Asset owner) portfolio'
- 'Insurance underwriting portfolio'

i) All of the following met - 1 point

'Yes' selected in column 'Are you able to quantify the financial effect of the risk?' AND A figure is provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the risk is anticipated to have a substantive effect on the organization'):

- 'Anticipated financial effect figure in the short-term – minimum (currency)'

- 'Anticipated financial effect figure in the medium-term – minimum (currency)'
- 'Anticipated financial effect figure in the long-term – minimum (currency)'

AND

A figure greater than 0 is provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the risk is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year (currency)'
- 'Anticipated financial effect figure in the short-term – maximum (currency)'
- 'Anticipated financial effect figure in the medium-term – maximum (currency)'
- 'Anticipated financial effect figure in the long-term – maximum (currency)'

ii) Figure provided in column 'Cost of response to risk' - 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the risk relates to' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the risk relates to':

For each Portfolio where 'Yes' is selected in column 'Activity undertaken' in question 1.10 a corresponding option is selected in column 'Value chain stage where the risk occurs'

AND

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the risk relates to' in any row – 0/0

points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	7	7	2	2	1	1

(3.1.2) - Provide the amount and proportion of your financial metrics in the reporting year that are vulnerable to the substantive effects of environmental risks.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

3.1.2 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	0	0	0	0	0	0

(3.2) - Within each river basin, how many facilities are exposed to water-related risks that could have substantive effects on your organization and what percentage of your total number of facilities does this represent ?

Theme	Sector that scoring criteria apply to
W	GN/CN/CE/PF/FB/AC/CH/RE/ST/TS/TO/ TO-EPM/CG

3.2 - (GN/CN/CE/PF/FB/AC/CH/RE/ST/TS/TO/ TO-EPM/CG) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns 'Production value for the metals and mining activities associated with these facilities (currency)' AND '% organization's annual electricity generation that could be affected by these facilities' AND '% organization's global oil and gas production volume that could be affected by these facilities'). Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	0	0	0	0	0	0

(3.2) - Within each river basin, how many facilities are exposed to water-related risks that could have substantive effects on your organization and what percentage of your total number of facilities does this represent ?

Theme	Sector that scoring criteria apply to
W	MM/CO

3.2 - (MM/CO) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns '% organization's annual electricity generation that could be affected by these facilities' AND '% organization's global oil and gas production volume that could be affected by these facilities'). Partially completed rows will not receive full points.

A maximum of 9/9 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
9	9	0	0	0	0	0	0

(3.2) - Within each river basin, how many facilities are exposed to water-related risks that could have substantive effects on your organization and what percentage of your total number of facilities does this represent ?

Theme	Sector that scoring criteria apply to
W	EU

3.2 - (EU) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding the following columns 'Production value for the metals and mining activities associated with these facilities (currency)' AND '% organization's global oil and gas production volume that could be affected by these facilities'). Partially completed rows will not receive full points.

A maximum of 9/9 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
9	9	0	0	0	0	0	0

(3.2) - Within each river basin, how many facilities are exposed to water-related risks that could have substantive effects on your organization and what percentage of your total number of facilities does this represent ?

Theme	Sector that scoring criteria apply to
W	OG

3.2 - (OG) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns 'Production value for the metals and mining activities associated with these facilities (currency)' AND '% organization's annual electricity generation that could be affected by these facilities'). Partially completed rows will not receive full points.

A maximum of 9/9 points is available for this question.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
9	9	0	0	0	0	0	0

(3.3) - In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

3.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Water-related regulatory violations' NOT completed - 0/10 points

A maximum of 0/10 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

Any option excluding 'Unknown' selected in column 'Water-related regulatory violations' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Water-related regulatory violations' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

ROUTE A)

'No' selected in column 'Water-related regulatory violations' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Unknown' selected in column 'Water-related regulatory violations' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

ROUTE C)

Only either 'Fines, but none that are considered as significant' OR 'Enforcement orders or other penalties but none that are considered as significant' selected in column 'Fines, enforcement orders, and/or other penalties' - 0.5 points

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE D)

Either 'Fines' OR 'Enforcement orders or other penalties' selected in column 'Fines, enforcement orders, and/or other penalties' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Water-related regulatory violations' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Leadership criteria

ROUTE A)

'No' selected in column 'Water-related regulatory violations' – 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'No' in column 'Water-related regulatory violations' - 0/1.5 points

A maximum of 0/1.5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	1	1	0, 0.5 or 1	0, 0.5 or 1	0	0 or 1.5

(3.3.1) - Provide the total number and financial value of all water-related fines.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

3.3.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Table completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	1	1	0	0	0	0

(3.3.2) - 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.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

3.3.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this question.

Awareness criteria

Table completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	1	1	0	0	0	0

Opportunities Disclosure

(3.6) - Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

3.6 - Scoring criteria

Disclosure criteria

For 'Water' row(s):

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental opportunities identified' NOT completed - 0/15 points

A maximum of 0/15 points is available for this route.

Awareness criteria

For 'Water' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Either 'Yes, we have identified opportunities, and some/all are being realized' OR 'Yes, we have identified opportunities but are unable to realize them' selected in column

'Environmental opportunities identified'

OR

'No' selected in column 'Environmental opportunities identified' AND
Either 'Opportunities exist, but none anticipated to have a substantive effect on organization' OR 'Evaluation in progress' selected in column 'Primary reason why...' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)
Column 'Environmental opportunities identified' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Management criteria

For 'Water' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes, we have identified opportunities, and some/all are being realized' selected in column 'Environmental opportunities identified' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Yes, we have identified opportunities but are unable to realize them' selected in column 'Environmental opportunities identified'.

All of the following met - 1 point

'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND
Full Management points awarded in question 2.2.2 AND
Full Management points awarded in question 2.4.

A maximum of 1/1 point is available for this route.

OR

ROUTE C)

'No' selected in column 'Environmental opportunities identified' AND 'Opportunities exist, but none anticipated to have a substantive effect on organization' selected in column 'Primary reason why...'

All of the following met - 1 point

'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND Full Management points awarded in question 2.2.2 AND Full Management points awarded in question 2.4.

A maximum of 1/1 point is available for this route.

OR

ROUTE D)

'No' selected in column 'Environmental opportunities identified' AND 'Evaluation in progress' selected in column 'Primary reason why...' - 1/3 points

A maximum of 1/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental opportunities identified' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Leadership criteria

For 'Water' row(s):

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

'No' selected in column 'Environmental opportunities identified'.

All of the following met - 1 point

'Opportunities exist, but none with potential to have a substantive financial or strategic effect on business' selected in column 'Primary reason why...' AND
 'Yes' selected in column 'Process in place' in either question 2.2 OR 2.2.1 AND
 Full Management points awarded in question 2.2.2 AND
 Full Management points awarded in question 2.4.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Any option selected excluding 'No' in column 'Environmental opportunities identified' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental opportunities identified' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1 or 3	0 or 1	0 or 1

(3.6.1) - Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

3.6.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the opportunity relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the opportunity relates to' in any row
- 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the opportunity relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding columns 'Cost to realize opportunity' AND 'Explanation of cost calculation') as follows:

Any option excluding 'Unknown' selected in the following columns:

- 'Likelihood of the opportunity having an effect within the anticipated time horizon' (as applicable)
- 'Magnitude'

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the opportunity relates to' in any row
- 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the opportunity relates to':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded (per row) AND

At least 3 Management points awarded in 2.2.2.

Points awarded for one complete row (excluding columns 'Cost to realize opportunity' AND 'Explanation of cost calculation') as follows:

i) All of the following met - 1 point

'Yes' selected in column 'Are you able to quantify the financial effect of the opportunity?' AND

Figure provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the opportunity is anticipated to have a substantive effect on the organization'):

- 'Anticipated financial effect figure in the short-term – minimum (currency)'

- 'Anticipated financial effect figure in the medium-term – minimum (currency)'

- 'Anticipated financial effect figure in the long-term – minimum (currency)'

AND

Figure greater than 0 provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the opportunity is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year (currency)'

- 'Anticipated financial effect figure in the short-term – maximum (currency)'

- 'Anticipated financial effect figure in the medium-term – maximum (currency)'

- 'Anticipated financial effect figure in the long-term – maximum (currency)'

ii) Figure provided in column 'Cost to realize opportunity' - 1 point

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the opportunity relates to' in any row
- 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue...':

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue...' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	5	5	2	2	1	1

(3.6.1) - Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Theme	Sector that scoring criteria apply to
W	FS

3.6.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the opportunity relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the opportunity relates to' in any row
- 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the opportunity relates to':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding columns 'Cost to realize opportunity' AND 'Explanation of cost calculation') as follows:

Any option excluding 'Unknown' selected in the following columns:

- 'Likelihood of the opportunity having an effect within the anticipated time horizon' (as applicable)
- 'Magnitude'

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the opportunity relates to' in any row

- 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue the opportunity relates to':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded (per row) AND

At least 3 Management points awarded in 2.2.2.

For any row where at least one of the following options selected in column 'Value chain stage where the opportunity occurs':

- 'Banking portfolio '
- 'Investing (Asset manager) portfolio'
- 'Investing (Asset owner) portfolio'
- 'Insurance underwriting portfolio'

i) All of the following met - 1 point

'Yes' selected in column 'Are you able to quantify the financial effect of the opportunity?'

AND

Figure provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the opportunity is anticipated to have a substantive effect on the organization'):

- 'Anticipated financial effect figure in the short-term – minimum (currency)'
- 'Anticipated financial effect figure in the medium-term – minimum (currency)'
- 'Anticipated financial effect figure in the long-term – minimum (currency)'

AND

Figure greater than 0 provided in the following combination of columns (where applicable as per selection(s) in column 'Time horizon over which the opportunity is anticipated to have a substantive effect on the organization'):

- 'Financial effect figure in the reporting year (currency)'
- 'Anticipated financial effect figure in the short-term – maximum (currency)'
- 'Anticipated financial effect figure in the medium-term – maximum (currency)'
- 'Anticipated financial effect figure in the long-term – maximum (currency)'

ii) Figure provided in column 'Cost to realize opportunity' - 1 point

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue the opportunity relates to' in any row
- 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue...':

For each Portfolio where 'Yes' is selected in column 'Activity undertaken' in question 1.10 a corresponding option is selected in column 'Value chain stage where the opportunity occurs' AND

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue...' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	5	5	2	2	1	1

(3.6.2) - Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

3.6.2 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water 'NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	0	0	0	0	0	0

Module 4 - Governance

Board oversight

(4.1) - Does your organization have a board of directors or an equivalent governing body?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

4.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy (optional)').

A maximum of 5/5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/19 points

A maximum of 0/19 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' AND
Either 'Yes, and it is publicly available' OR 'Yes, but it is not publicly available' selected in
column 'Board diversity and inclusion policy' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' – 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' AND 'Yes, and it is publicly available' selected in column 'Board diversity and inclusion policy' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of ...' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Leadership criteria

ROUTE A)

Column 'Board of...' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	0 or 1	0 or 1	0 or 1	0 or 1	0	0

(4.1) - Does your organization have a board of directors or an equivalent governing body?

Theme	Sector that scoring criteria apply to
W	FS

4.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy (optional)').

A maximum of 5/5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/19 points

A maximum of 0/19 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' AND Either 'Yes, and it is publicly available' OR 'Yes, but it is not publicly available' selected in column 'Board diversity and inclusion policy' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' – 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' AND 'Yes, and it is publicly available' selected in column 'Board diversity and inclusion policy' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/7 points

A maximum of 0/7 points is available for this route.

Leadership criteria

ROUTE A)

Column 'Board of...' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Board of...' NOT completed - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	0 or 1	0 or 1	0 or 1	0 or 1	0	0

(4.1.1) - Is there board-level oversight of environmental issues within your organization?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

4.1.1 - Scoring criteria

Disclosure criteria

For 'Water' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For 'Water' row(s):

'Yes' selected in column 'Board-level oversight of this environmental issue' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

For 'Water' row(s):

'No, but we plan to within the next two years' selected in column 'Board-level oversight of this environmental issue'– 0.5/1 points

A maximum of 0.5/1 points is available for this route.

Management criteria

For 'Water' row(s):

'Yes' selected in column 'Board-level oversight of this environmental issue' – 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0.5 or 1	1	1	1	0	0

(4.1.2) - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

4.1.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

i) Any option selected excluding 'Other, please specify' in column 'Position of individuals or committees...' – 1 point

ii) Any option selected excluding 'Sporadic – agenda item as important matters arise' in column 'Frequency with which this environmental issue...' – 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

i) 'Yes' selected in column 'Positions' accountability for this environmental issue is outlined...' – 1 point

ii) 'Scheduled agenda item in every board meeting (standard agenda item)' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' AND any of the following selected in column 'Frequency with which the board or equivalent meets' in question 4.1 – 1 point

- 'More frequently than quarterly'

- 'Quarterly'

- 'Half-yearly'

- 'Annually'

OR

'Scheduled agenda item in some board meetings - at least annually' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' – 0.5/1 points

iii) Three or more options selected excluding 'Other, please specify' in column 'Governance mechanisms into which this environmental issue is integrated' – 1 point

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	3	3	0	0

(4.1.2) - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.

Theme	Sector that scoring criteria apply to
W	FS

4.1.2 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

i) Any option selected excluding 'Other, please specify' in column 'Position of individuals or committees...' – 1 point

ii) Any option selected excluding 'Sporadic – agenda item as important matters arise' in column 'Frequency with which this environmental issue...' – 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues':

i) 'Yes' selected in column 'Positions' accountability for this environmental issue is outlined...' – 1 point

ii) 'Scheduled agenda item in every board meeting (standard agenda item)' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' AND any of the following selected in column 'Frequency with which the board or equivalent meets' in question 4.1 – 1 point

- 'More frequently than quarterly'
- 'Quarterly'
- 'Half-yearly'
- 'Annually'

OR

'Scheduled agenda item in some board meetings - at least annually' selected in column 'Frequency with which this environmental issue is a scheduled agenda item' – 0.5/1 points

iii) Three or more options selected excluding 'Other, please specify' in column 'Governance mechanisms into which this environmental issue is integrated' – 1 point

iv) Any of the following selected in column 'Scope of board-level oversight' - 1 point

- 'Risks and opportunities to our own operations'
- 'Risks and opportunities to our banking activities'
- 'Risks and opportunities to our investment activities'
- 'Risks and opportunities to our insurance underwriting activities'

A maximum of 4/4 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues':

Any of the following selected in column 'Scope of board-level oversight' – 1 point

- 'The impact of our own operations on the environment'
- 'The impact of our banking activities on the environment'
- 'The impact of our investing activities on the environment'
- 'The impact of our insurance underwriting activities on the environment'

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	4	4	1	1

Board competency

(4.2) - Does your organization's board have competency on environmental issues?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.2 - Scoring criteria

Disclosure criteria

For 'Water' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 5/5 points is available for this question.

Awareness criteria

For 'Water' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

Either 'Yes' OR 'No, but we plan to within the next two years' selected in column 'Board-level competency on this environmental issue' - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

For 'Water' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Board-level competency on this environmental issue' AND any option excluding 'Other, please specify' selected in column 'Mechanisms to maintain an environmentally competent board' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Board-level competency on this environmental issue' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

Leadership criteria

For 'Water' row(s):

Full Management points must be awarded to be eligible for Leadership points.

i) 'Consulting regularly with an internal, permanent, subject-expert working group' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

ii) 'Engaging regularly with external stakeholders and experts on environmental issues' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

iii) 'Integrating knowledge of environmental issues into board nominating process' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

iv) 'Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

v) 'Having at least one board member with expertise on this environmental issue' selected in column 'Mechanisms to maintain an environmentally competent board' – 0.5 points

A maximum of 2.5/2.5 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	0.5 or 1	1	2.5	2.5

Management responsibility

(4.3) - Is there management-level responsibility for environmental issues within your organization?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

4.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For 'Water' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed in the 'Water' row- 0/10 points

A maximum of 0/10 points is available for this route.

Awareness criteria

For 'Water' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Management-level responsibility for this environmental issue' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected in column 'Management-level responsibility for this environmental issue' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

For 'Water' row(s):

ROUTE A)

'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' in column 'Management-level responsibility for this environmental issue' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

For 'Water' row(s):

ROUTE A)

Column 'Management-level responsibility for this environmental issue' completed – 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 1	1	0 or 1	1	0	0

(4.3) - Is there management-level responsibility for environmental issues within your organization?

Theme	Sector that scoring criteria apply to
W	FS

4.3 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For 'Water' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed in the 'Water' row- 0/10 points

A maximum of 0/10 points is available for this route.

Awareness criteria

For 'Water' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 points

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Management-level responsibility for this environmental issue' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected in column 'Management-level responsibility for this environmental issue' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

For 'Water' row(s):

ROUTE A)

'Yes' selected in column 'Management-level responsibility for this environmental issue' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' in column 'Management-level responsibility for this environmental issue' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

For 'Water' row(s):

ROUTE A)

Column 'Management-level responsibility for this environmental issue' completed – 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Management-level responsibility for this environmental issue' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 1	1	0 or 1	1	0	0

(4.3.1) - Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

4.3.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Water' is selected in column 'Environmental issue':

Full Disclosure points must be awarded to be eligible for Awareness points.

Any of the following options selected in column 'Frequency of reporting...' – 1 point

- 'More frequently than quarterly'
- 'Quarterly'
- 'Half-yearly'
- 'Annually'

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Water' is selected in column 'Environmental issues':

Full Disclosure points awarded – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Full Awareness points must be awarded to be eligible for Management points .

i) Any of the following options selected in column 'Position of individual or committee with responsibility' – 1 point

- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risks Officer (CRO)'
- 'Chief Sustainability Officer' (CSO)'
- 'Chief Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO)'
- 'Other C-Suite Officer'
- 'President'
- 'General Counsel'

ii) Three or more options selected in column 'Environmental responsibilities of this position' – 1 point

iii) 'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND 'Reports to the board directly' selected in column 'Reporting line'

OR

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND 'Reports to the Chief Executive Officer (CEO)' selected in column 'Reporting line'

OR

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND 'Chief Executive Officer (CEO)' selected in column 'Position of individual or committee with responsibility' – 1 point

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Leadership criteria

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Water' is selected in column 'Environmental issues':

Full Management points must be awarded to be eligible for Leadership points.

All of the following met (if applicable) - 1 point

If 'Managing public policy engagement related to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding public policy engagement' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Assessing environmental dependencies, impacts, risks and opportunities' selected in column 'Environmental responsibilities...': 'Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Implementing the business strategy related to environmental issues' selected in column 'Environmental responsibilities...': 'Monitoring the implementation of the business strategy' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Managing acquisitions, mergers, and divestitures related to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding acquisitions, mergers, and divestitures' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Managing major capital and/or operational expenditures relating to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding major capital expenditures' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Measuring progress towards environmental corporate targets' selected in column 'Environmental responsibilities...': 'Monitoring progress towards corporate targets' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Setting corporate environmental targets' selected in column 'Environmental responsibilities...': 'Overseeing the setting of corporate targets' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities...': 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Conducting environmental scenario analysis' selected in column 'Environmental responsibilities...': 'Overseeing and guiding scenario analysis' selected in column 'Governance mechanisms...' in any row in question 4.1.2.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Water' is selected in column 'Environmental issues':

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	3	3	1	1

(4.3.1) - Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
W	FS

4.3.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Water' is selected in column 'Environmental issue':

Full Disclosure points must be awarded to be eligible for Awareness points.

Any of the following options selected in column 'Frequency of reporting...' – 1 point

- 'More frequently than quarterly'
- 'Quarterly'
- 'Half-yearly'
- 'Annually'

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Water' is selected in column 'Environmental issues':

Full Disclosure points awarded – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

Any option selected excluding 'Dependencies, impacts, risks and opportunities related to our own operations and/or upstream value chain' in column 'Coverage of responsibilities'

AND

Any of the following options selected in column 'Environmental responsibilities of this position':

- 'Assessing future trends in environmental dependencies, impacts, risks, and opportunities'
- 'Assessing environmental dependencies, impacts, risks, and opportunities'
- 'Managing environmental dependencies, impacts, risks, and opportunities'

i) Any of the following options selected in column 'Position of individual or committee with responsibility' - 1 point

- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risks Officer (CRO)'
- 'Chief Sustainability Officer (CSO)'
- 'Chief Investment Officer (CIO)'
- 'Chief Credit Officer (CCO)'
- 'Chief Underwriting Officer (CUO)'
- 'Chief Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO)'
- 'Other C-Suite Officer'
- 'President'
- 'General Counsel'

ii) Three or more options excluding 'Other, please specify' selected in column 'Environmental responsibilities of this position' - 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Leadership criteria

ROUTE A)

'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Water' is selected in column 'Environmental issues':

Full Management points must be awarded to be eligible for Leadership points.

All of the following met (if applicable) - 1 point

If 'Managing public policy engagement related to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding public policy engagement' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Assessing environmental dependencies, impacts, risks and opportunities' selected in column 'Environmental responsibilities...': 'Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Implementing the business strategy related to environmental issues' selected in column 'Environmental responsibilities...': 'Monitoring the implementation of the business strategy' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Managing acquisitions, mergers, and divestitures related to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding acquisitions, mergers, and divestitures' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Managing major capital and/or operational expenditures relating to environmental issues' selected in column 'Environmental responsibilities...': 'Overseeing and guiding major capital expenditures' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Measuring progress towards environmental corporate targets' selected in column

'Environmental responsibilities...': 'Monitoring progress towards corporate targets' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Setting corporate environmental targets' selected in column 'Environmental responsibilities...': 'Overseeing the setting of corporate targets' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities...': 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms...' in any row in question 4.1.2

AND

If 'Conducting environmental scenario analysis' selected in column 'Environmental responsibilities...': 'Overseeing and guiding scenario analysis' selected in column 'Governance mechanisms...' in any row in question 4.1.2.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.

For rows where 'Water' is selected in column 'Environmental issues':

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	2	2	1	1

Management competency

(4.4) - Does your organization have management-level competency on environmental issues?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.4 - Scoring criteria

Disclosure criteria

For 'Water' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

For 'Water' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

Either 'Yes' OR 'No, but we plan to within the next two years' selected in column 'Management-level competency on this environmental issue' - 1 point

Management criteria

For 'Water' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

i) 'Yes' selected in column 'Management-level competency on this environmental issue' – 1 point

ii) Any option selected excluding 'Other, please specify' in column 'Environmental expertise of the individual at management level' – 1 point

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Management-level competency on this environmental issue' – 0.5 points

A maximum of 0.5/2 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0.5 or 2	2	0	0

Incentives

(4.5) - Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.5 - Scoring criteria

Disclosure criteria

For 'Water' row(s):

ROUTE A)

Any option selected in column 'Provision of monetary incentives...':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Provision of monetary incentives...' NOT completed - 0/9 points

A maximum of 0/9 points is available for this route.

Awareness criteria

For 'Water' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Provision of monetary incentives...' - 1/1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to introduce them in the next two years' selected in column 'Provision of monetary incentives...' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to introduce them in the next two years' selected in column 'Provision of monetary incentives...' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Provision of monetary incentives...' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

For 'Water' row(s):

ROUTE A)

Full Awareness points must be awarded to be eligible for Management points.
'Yes' selected in column 'Provision of monetary incentives...' - 3/3 points

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' in column 'Provision of monetary incentives...' - 0/3 points

A maximum of 0/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Provision of monetary incentives...' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Leadership criteria

For 'Water' row(s):

ROUTE A)

Full Management points must be awarded to be eligible for Leadership points.

'Yes' selected in column 'Provision of monetary incentives...' AND Figure greater than or equal to 10 provided in column '% of total C-suite and board-level monetary incentives linked to the management of this environmental issue' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' in column 'Provision of monetary incentives...' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Provision of monetary incentives...' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0, 0.5 or 1	1	0 or 3	3	0 or 1	1

(4.5.1) - Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

4.5.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues':

Points will be awarded per completed cell in proportion to the number of rows disclosed.

Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues':

Any option selected excluding 'Other, please specify' in column 'Incentives' - 1 point

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND 'Yes' selected in column 'Board of directors...' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive'

- 1 point

- 'Board Chair'

- 'Board/Executive board'

- 'Director on board'

- 'Corporate executive team'

- 'Chief Executive Officer (CEO)'

- 'Chief Financial Officer (CFO)'

- 'Chief Operating Officer (COO)'

- 'Chief Procurement Officer (CPO)'

- 'Chief Risks Officer (CRO)'

- 'Chief Sustainability Officer (CSO)'

- 'Chief Government Relations Officer (CGRO)'

- 'Chief Technology Officer (CTO)'

- 'Chief Compliance Officer (CCO)'

- 'Other C-Suite Officer, please specify'

- 'President'

- 'General Counsel'

ii) Any option selected excluding any 'Other, please specify' option in column

'Performance metrics' - 1 point

iii) 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms...' in question 4.1.2 - 1 point

A maximum of 3/3 points is available for this route.

One row scored.

OR

ROUTE B)

For rows where 'Water' is selected in column 'Environmental issues':

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND 'No' selected in column 'Board of directors...' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive'

- 1 point
- 'Corporate executive team'
- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risks Officer (CRO)'
- 'Chief Sustainability Officer (CSO)'
- 'Chief Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO)'
- 'Other C-Suite Officer, please specify'
- 'President'
- 'General Counsel'

ii) Any option selected excluding any 'Other, please specify' option in column 'Performance metrics' - 1 point

iii) Option 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities of this position' in question 4.3.1 - 1 point

A maximum of 3/3 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues':

i) Either 'Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)' OR 'Both Short-Term and Long-Term Incentive Plan, or equivalent' selected in column 'Incentive plan the incentives are linked to' - 1 point

OR

'Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)' selected in column 'Incentive plan the incentives are linked to' - 0.5/1 points

ii) Any of the following options selected in column 'Performance metrics' - 1 point

- 'Reduction of water withdrawal and/or consumption volumes – upstream value chain (excluding direct operations)'
- 'Reduction of water withdrawal and/or consumption volumes – downstream value chain (excluding direct operations)'
- 'Improvements in water efficiency – upstream value chain (excluding direct operations)'
- 'Improvements in water efficiency – downstream value chain (excluding direct operations)'
- 'Improvements in waste water quality – direct operations'
- 'Improvements in wastewater quality – upstream value chain (excluding direct operations)'
- 'Improvements in wastewater quality – downstream value chain (excluding direct operations)'
- 'Reduction of water pollution incidents'
- 'Reduction or phase out of hazardous substances'
- 'Increased access to workplace WASH – upstream value chain (excluding direct operations)'
- 'Increased access to workplace WASH – downstream value chain (excluding direct operations)'

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	3	3	2	2

(4.5.1) - Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Theme	Sector that scoring criteria apply to
W	FS

4.5.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues':
Points will be awarded per completed cell in proportion to the number of rows disclosed.
Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues':
Any option selected excluding 'Other, please specify' in column 'Incentives' - 1 point

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues':

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND 'Yes' selected in column 'Board of directors...' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive'

- 1 point

- 'Board Chair'

- 'Board/Executive board'

- 'Director on board'

- 'Corporate executive team'

- 'Chief Executive Officer (CEO)'

- 'Chief Financial Officer (CFO)'

- 'Chief Operating Officer (COO)'

- 'Chief Procurement Officer (CPO)'

- 'Chief Risks Officer (CRO)'

- 'Chief Sustainability Officer (CSO)'

- 'Chief Government Relations Officer (CGRO)'

- 'Chief Technology Officer (CTO)'

- 'Chief Compliance Officer (CCO)'

- 'Chief Investment Officer (CIO)'

- 'Chief Credit Officer (CCO)'

- 'Chief Underwriting Officer (CUO)'

- 'Other C-Suite Officer, please specify'

- 'President'

- 'General Counsel'

ii) Any option selected excluding any 'Other, please specify' option in column 'Performance metrics' - 1 point

iii) 'Approving and/or overseeing employee incentives' selected in column 'Governance mechanisms...' in question 4.1.2 - 1 point

A maximum of 3/3 points is available for this route.

One row scored.

OR

ROUTE B)

For rows where 'Water' is selected in column 'Environmental issues':

The following conditions must be met to be eligible for Management points:
Full Awareness points awarded AND 'No' selected in column 'Board of directors...' in question 4.1.

i) Any of the following options selected in column 'Position entitled to monetary incentive' - 1 point

- 'Corporate executive team'
- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risks Officer (CRO)'
- 'Chief Sustainability Officer (CSO)'
- 'Chief Government Relations Officer (CGRO)'
- 'Chief Technology Officer (CTO)'
- 'Chief Compliance Officer (CCO)'
- 'Chief Investment Officer (CIO)'
- 'Chief Credit Officer (CCO)'
- 'Chief Underwriting Officer (CUO)'
- 'Other C-Suite Officer, please specify'
- 'President'
- 'General Counsel'

ii) Any option selected excluding any 'Other, please specify' option in column 'Performance metrics' - 1 point

iii) 'Providing employee incentives related to environmental performance' selected in column 'Environmental responsibilities of this position' in question 4.3.1 - 1 point

A maximum of 3/3 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues':

i) Either 'Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)'
OR 'Both Short-Term and Long-Term Incentive Plan, or equivalent' selected in column
'Incentive plan the incentives are linked to' - 1 point

OR

'Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)' selected in
column 'Incentive plan the incentives are linked to' - 0.5/1 points

ii) Any of the following options selected in column 'Performance metrics' - 1 point

- 'Reduction of water withdrawal and/or consumption volumes – upstream value chain (excluding direct operations)'
- 'Reduction of water withdrawal and/or consumption volumes – downstream value chain (excluding direct operations)'
- 'Improvements in water efficiency – upstream value chain (excluding direct operations)'
- 'Improvements in water efficiency – downstream value chain (excluding direct operations)'
- 'Improvements in waste water quality – direct operations'
- 'Improvements in wastewater quality – upstream value chain (excluding direct operations)'
- 'Improvements in wastewater quality – downstream value chain (excluding direct operations)'

- 'Reduction of water pollution incidents'
- 'Reduction or phase out of hazardous substances'
- 'Increased access to workplace WASH – upstream value chain (excluding direct operations)'
- 'Increased access to workplace WASH – downstream value chain (excluding direct operations)'

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	3	3	2	2

Environmental policies

(4.6) - Does your organization have an environmental policy that addresses your environmental dependencies, impacts, risks, and opportunities?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.6 - Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Does your organization have any environmental policies?' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected in column 'Does your organization have any environmental policies?' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Does your organization have any environmental policies?' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected in column 'Does your organization have any environmental policies?' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Does your organization have any environmental policies?' NOT completed - 0/3

points

A maximum of 0/3 points is available for this route.

Management criteria

ROUTE A)

'Yes' selected in column 'Does your organization have any environmental policies?' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Either 'No, but we plan to within the next two years' OR 'No, and we do not plan to within the next two years' selected in column 'Does your organization have any environmental policies?' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Does your organization have any environmental policies?' NOT completed - 0/5.5 points

A maximum of 0/5.5 points is available for this route.

Leadership criteria

ROUTE A)

Column 'Does your organization have any environmental policies?' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Does your organization have any environmental policies?' NOT completed - 0/2

points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0, 0.5 or 1	1	0 or 1	1	0	0

(4.6.1) - Provide details of your environmental policies.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

4.6.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues covered' AND 'Publicly available' selected in column 'Public availability' OR column 'Public availability' is not completed:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

ROUTE B)

For rows where 'Water' is selected in column 'Environmental issues covered' AND 'Not publicly available' selected in column 'Public availability':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy').

A maximum of 3.5/3.5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

'Water' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered':

- i) 'Organization-wide' selected in column 'Level of coverage' - 0.5 points
- ii) Either 'Direct operations' OR 'Upstream value chain' selected in column 'Value chain stages covered' - 0.5 points
- iii) Any option selected excluding any 'Other, please specify' option in column 'Environmental policy content' - 0.5 points
- iv) 'Publicly available' selected in column 'Public availability' - 0.5 points

A maximum of 2/2 points is available for this question.

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points must be awarded AND

'Water' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered':

- i) 'Commitment to control/reduce/eliminate water pollution' selected in column 'Environmental policy content' - 1 point
- ii) 'Commitment to reduce water withdrawal volumes' selected in column 'Environmental policy content' - 1 point
- iii) 'Commitment to safely managed WASH in local communities' selected in column 'Environmental policy content' - 1 point
- iv) 'Commitment to comply with regulations and mandatory standards' selected in column 'Environmental policy content' - 0.5 points

A maximum of 3.5/3.5 points is available for this question.

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:
Full Management points awarded AND
'Water' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered':

Three or more of the following options are selected in column 'Environmental policy content' - 2 points

- 'Commitment to reduce or phase out hazardous substances'
- 'Commitment to reduce water consumption volumes'
- 'Commitment to the conservation of freshwater ecosystems'
- 'Commitment to water stewardship and/or collective action'
- 'Commitment to take environmental action beyond regulatory compliance'
- 'Commitment to stakeholder engagement and capacity building on environmental issues'
- 'Recognition of environmental linkages and trade-offs'

A maximum of 2/2 points is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3.5 or 4	3.5 or 4	2	2	3.5	3.5	2	2

(4.6.1) - Provide details of your environmental policies.

Theme	Sector that scoring criteria apply to
W	FS

4.6.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues covered' AND 'Publicly available' selected in column 'Public availability' OR column 'Public availability' is not completed:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

ROUTE B)

For rows where 'Water' is selected in column 'Environmental issues covered' AND 'Not publicly available' selected in column 'Public availability':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy').

A maximum of 3.5/3.5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

'Water' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered':

i) 'Organization-wide' selected in column 'Level of coverage' - 0.5 points

ii) 'Portfolio' selected in column 'Value chain stages covered' - 0.5 points

iii) Any option selected excluding any 'Other, please specify' option in column 'Environmental policy content' - 0.5 points

iv) 'Publicly available' selected in column 'Public availability' - 0.5 points

A maximum of 2/2 points is available for this question.

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points must be awarded AND

'Water' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered':

i) At least two of the following options selected in column 'Environmental policy content' - 2 points

- 'Commitment to control/reduce/eliminate water pollution'

- 'Commitment to reduce water withdrawal volumes'
- 'Commitment to safely manage WASH in local communities'
- 'Commitment to comply with regulations and mandatory standards'

A maximum of 2/2 points is available for this question.

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:
 Full Management points awarded AND
 'Water' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered':

Three or more of the following options are selected in column 'Environmental policy content' - 2 points

- 'Commitment to reduce or phase out hazardous substances'
- 'Commitment to reduce water consumption volumes'
- 'Commitment to the conservation of freshwater ecosystems'
- 'Commitment to water stewardship and/or collective action'
- 'Commitment to take environmental action beyond regulatory compliance'
- 'Commitment to stakeholder engagement and capacity building on environmental issues'
- 'Recognition of environmental linkages and trade-offs'

A maximum of 2/2 points is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3.5 or 4	3.5 or 4	2	2	2	2	2	2

(4.7) - Does the policy framework for the portfolio activities of your organization include environmental requirements that clients/investees need to meet, and/or exclusion policies?

Theme	Sector that scoring criteria apply to
W	FS

4.7 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' NOT completed - 0/7 points

A maximum of 0/7 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

ROUTE A)

Any of the following options selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' - 2 points

- 'Yes, our policies include environmental requirements that clients/investees need to meet'

- 'Yes, we have exclusion policies for industries, activities and/or locations exposed or contributing to environmental risks'

- 'Yes, our framework includes both policies with environmental client/investee requirements and environmental exclusion policies'

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to include environmental requirements and/or exclusion policies in our policy framework in the next two years' selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' - 1/2 points

A maximum of 1/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

ROUTE A)

'Yes, our framework includes both policies with environmental client/investee requirements and environmental exclusion policies' selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' - 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'Yes, our policies include environmental requirements that clients/investees need to meet' OR 'Yes, we have exclusion policies for industries, activities and/or locations exposed or contributing to environmental risks' selected in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion

policies' - 1.5/2 points

A maximum of 1.5/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Leadership criteria

ROUTE A)

Column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1 or 2	2	1.5 or 2	2	0	0

(4.7.1) - Provide details of the policies which include environmental requirements that clients/investees need to meet.

Theme	Sector that scoring criteria apply to
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W	FS
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4.7.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues covered' AND 'Publicly available' selected in column 'Public availability' OR column 'Public availability' is not completed:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

ROUTE B)

For rows where 'Water' is selected in column 'Environmental issues covered' AND 'Not publicly available' selected in column 'Public availability':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach the policy').

A maximum of 3.5/3.5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

'Water' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered':

- i) 'Publicly available' selected in column 'Public availability' – 0.5 points
- ii) Figure greater than 0 provided in column '% of portfolio covered by the policy...' – 0.5 points
- iii) Any option selected excluding any 'Other, please specify' option in column 'Requirements for clients/investees' – 0.5 points
- iv) 'Yes' selected in column 'Measurement of proportion of clients/investees compliant with the policy' – 0.5 points

OR

'No, but we plan to measure this within the next two years' selected in column 'Measurement of proportion of clients/investees compliant with the policy' – 0.25/0.5 points

A maximum of 2/2 points is available for this question.

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

'Water' is selected in column 'Environmental issues covered' in at least one row:

For rows where 'Water' is selected in column 'Environmental issues covered':

- i) Two or more of the following options selected in column 'Requirements for clients/investees' – 2 points
 - 'Commitment to control/reduce/eliminate water pollution'
 - 'Commitment to reduce water withdrawal volumes'
 - 'Commitment to safely manage WASH in local communities'
 - 'Commitment to comply with regulations and mandatory standards'
- ii) Figure greater than 0 provided in either column '% of clients/investees compliant with

the policy' OR column '% of portfolio value that is compliant with the policy' – 1 point

iii) Any option selected excluding both 'No timeframe' AND 'We have not set a target for 100% compliance' in column 'Target year for 100% compliance' – 1 point

A maximum of 4/4 points is available for this question.

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Management points:

Full Management points awarded AND
'Water' selected in column 'Environmental issues covered' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered':

Three or more of the following options are selected in column 'Requirements for clients/investees' – 2 points

- 'Commitment to reduce or phase out hazardous substances'
- 'Commitment to reduce water consumption volumes'
- 'Commitment to the conservation of freshwater ecosystems'
- 'Commitment to water stewardship and/or collective action'
- 'Commitment to take environmental action beyond regulatory compliance'
- 'Commitment to stakeholder engagement and capacity building on environmental issues'
- 'Recognition of environmental linkages and trade offs'

A maximum of 2/2 points is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3.5 or 4	3.5 or 4	2	2	4	4	2	2

(4.7.2) - Provide details of your exclusion policies related to industries, activities and/or locations exposed or contributing to environmental risks.

Theme	Sector that scoring criteria apply to
W	FS

4.7.2 - (FS) Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(4.8) - Does your organization include covenants in financing agreements to reflect and enforce your environmental policies?

Theme	Sector that scoring criteria apply to
W	FS

4.8 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Covenants included in financing agreements to reflect and enforce policies' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

Any option selected excluding 'No, and we do not plan to in the next two years' in column 'Covenants included in financing agreements to reflect and enforce policies' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Covenants included in financing agreements to reflect and enforce policies' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Covenants included in financing agreements to reflect and enforce policies' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Covenants included in financing agreements to reflect and enforce policies' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to in the next two years' selected in column 'Covenants included in financing agreements to reflect and enforce policies' - 0/2 points

A maximum of 0/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Covenants included in financing agreements to reflect and enforce policies' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0 or 1	1 or 2	0	0

(4.8.1) - Provide details of the covenants included in your organization's financing agreements to reflect and enforce your environmental policies.

Theme	Sector that scoring criteria apply to
W	FS

4.8.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

'Water' selected in column 'Environmental issues' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues':

Table completed - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

'Water' selected in column 'Environmental issue' in at least one row.

For rows where 'Water' is selected in column 'Environmental issue':

Figure greater than 0 provided in either column '% of clients covered by covenants' OR '% of portfolio covered in relation to total portfolio value' – 1 point

A maximum of 1/1 point is available for this question.

One row scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1	0	0

Pension schemes

(4.9) - Does your organization offer its employees a pension scheme that incorporates environmental criteria in its holdings?

Theme	Sector that scoring criteria apply to
W	FS

4.9 - (FS) Scoring criteria

Disclosure criteria

For 'Water' row(s):

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this question.

Awareness criteria

For 'Water' row(s):

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Any of the following selected in column 'Pension scheme incorporates environmental criteria in its holdings' - 0.5 points

- 'Yes, as the default investment strategy for all plans'
- 'Yes, as an investment option'
- 'No, but we plan to incorporate in the next two years'

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

'No, due to a compulsory national/subnational scheme' selected in column 'Pension scheme incorporates environmental criteria in its holdings' - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

For 'Water' row(s):

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes, as the default investment strategy for all plans' selected in column 'Pension scheme that incorporates environmental criteria in its holdings' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Yes, as an investment option' selected in column 'Pension scheme that incorporates environmental criteria in its holdings' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, due to a compulsory national/subnational scheme' selected in column 'Pension scheme that incorporates environmental criteria in its holdings' - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0 or 0.5	0 or 0.5	0, 0.5 or 1	0 or 1	0	0

(4.10) - Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.10 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1/1 point is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Are you a signatory or member...' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to...' selected in column 'Are you a signatory or member...' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Any option excluding 'Other, please specify' selected in column 'Collaborative framework or initiative' - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0.5 or 1	1	1	1	0	0

Public policy engagement

(4.11) - In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.11 - Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Attach commitment or position statement').

A maximum of 6/6 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External engagement activities...' NOT completed - 0/16 points

A maximum of 0/16 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

i) Any option selected excluding 'Not assessed' in column 'External engagement activities...' – 1 point

ii) Any option selected excluding 'No, and we do not plan to...' in column 'Indicate whether your organization has a public commitment or position statement...' – 2 points

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External engagement activities...' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes, we have a public commitment...' selected in column 'Indicate whether your organization has a public commitment or position statement...'

AND

'Sustainable Development Goal 6 on Clean Water and Sanitation' selected in column 'Global environmental treaties or policy goals in line with public commitment or position statement' – 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes, we have a public commitment...' in column 'Indicate whether your organization has a public commitment or position statement...' – 0/2 points

A maximum of 0/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External engagement activities...' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

ROUTE A)

Column 'External engagement activities...' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External engagement activities...' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	3	3	0 or 2	2	0	0

(4.11.1) - On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.11.1 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues the policy, law, or regulation relates to':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 8/8 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues the policy, law, or regulation relates to' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

'Water' must be selected in column 'Environmental issues...' in at least one row to be eligible for Awareness points.

For rows where 'Water' is selected in column 'Environmental issues...':

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'No, we have not evaluated' in column 'Indicate if you have evaluated whether your organization's engagement...' - 2 points

A maximum of 2/2 points is available for this question.

Management criteria

'Water' must be selected in column 'Environmental issues...' in at least one row to be eligible for Management points.

For rows where 'Water' is selected in column 'Environmental issues...':

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'Undecided' in column 'Your organization's position on the policy, law, or regulation' AND

'Yes, we have evaluated, and it is aligned' selected in column 'Indicate if you have evaluated whether your organization's engagement...' AND

'Sustainable Development Goal 6 on Clean Water and Sanitation' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation' AND

If 'Climate change' selected in column 'Environmental issues...':

'Paris Agreement' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation' AND

If 'Forests' selected in column 'Environmental issues...':

'Kunming-Montreal Global Biodiversity Framework' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation' - 2 points

A maximum of 2/2 points is available for this question.

Leadership criteria

Full Management points awarded - 2 points

A maximum of 2/2 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
8	8	2	2	2	2	2	2

(4.11.2) - Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.11.2 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 10/10 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

'Water' must be selected in column 'Environmental issues...' in at least one row to be eligible for Awareness points.

For rows where 'Water' is selected in column 'Environmental issues...':

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'No, we have not evaluated' in column 'Indicate if you have evaluated whether your organization's engagement...' - 2 points

A maximum of 2/2 points is available for this question.

Management criteria

'Water' must be selected in column 'Environmental issues...' in at least one row to be eligible for Management points.

For rows where 'Water' is selected in column 'Environmental issues...':

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

ROUTE A)

All of the following met - 2 points

'Consistent' selected in column 'Indicate whether your organization's position is consistent with the organization...' AND

Any of the following options selected in column 'Indicate whether your organization

attempted to influence the organization...':

- 'Yes, and they have changed their position'
- 'Yes, we publicly promoted their current position'
- 'No, we did not attempt to influence their position'

AND

'Yes, we have evaluated, and it is aligned' selected in column 'Indicate if you have evaluated whether your organization's engagement...'

'Sustainable Development Goal 6 on Clean Water and Sanitation' selected in column

'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation'

If 'Climate change' selected in column 'Environmental issues...':

'Paris Agreement' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation'

If 'Forests' selected in column 'Environmental issues...':

'Kunming-Montreal Global Biodiversity Framework' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation'.

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

All of the following met - 2 points

'Inconsistent' OR 'Mixed' selected in column 'Indicate whether your organization's position is consistent with the organization...'

Any of the following options selected in column 'Indicate whether your organization attempted to influence the organization...':

- 'Yes, and they have changed their position'
- 'Yes, we attempted to influence them but they did not change their position'
- 'Yes, we publicly opposed their current position'
- 'Yes, we terminated our funding/membership in the reporting year'.
- 'Yes, we decided to terminate our funding/membership within the next two years'

AND

'Yes, we have evaluated, and it is aligned' selected in column 'Indicate if you have evaluated whether your organization's engagement...'

'Sustainable Development Goal 6 on Clean Water and Sanitation' selected in column

'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation'

If 'Climate change' selected in column 'Environmental issues...':

'Paris Agreement' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation'

If 'Forests' selected in column 'Environmental issues...':

'Kunming-Montreal Global Biodiversity Framework' selected in column 'Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation'.

A maximum of 2/2 points is available for this route.

Leadership criteria

Full Management points awarded - 2 points

A maximum of 2/2 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
10	10	2	2	2	2	2	2

Communications/Reporting

(4.12) - Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.12 - Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected – 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)
Option NOT selected - 0/8 points

A maximum of 0/8 points is available for this route.

Awareness criteria

ROUTE A)
'Yes' selected – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)
'No, but we plan to within the next two years' selected – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)
'No, and we do not plan to within the next two years' selected - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)
Option NOT selected - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

ROUTE A)
'Yes' selected – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Either 'No, but we plan to within the next two years' OR 'No, and we do not plan to within the next two years' selected - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0, 0.5 or 1	1	0 or 1	1	0	0

(4.12.1) - Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication(s).

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

4.12.1 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues covered in publication':

Points will be awarded per cell completed in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered in publication' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

'Water' selected in column 'Environmental issues covered in publication' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered in publication':

ROUTE A)

Either 'Complete' OR 'Underway - previous year attached' selected in column 'Status of the publication' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Underway - this is our first year' selected in column 'Status of the publication' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

'Water' selected in column 'Environmental issues covered in publication' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered in publication':

ROUTE A)

'In mainstream reports, in line with environmental disclosure standards or frameworks' selected in column 'Publication' AND

Any of the following options selected in column 'Standard or framework the report is in line with' – 2 points

- 'ESRS'

- 'GRI'

- 'TNFD'

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'In mainstream reports' selected in column 'Publication' – 1/2 points

A maximum of 1/2 points is available for this route.

One row scored.

Leadership criteria

The following conditions must be met to be eligible for Leadership points:
 Full Management points awarded AND
 'Water' selected in column 'Environmental issues covered in publication' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered in publication':

At least three of the following options selected in column 'Content elements' – 1 point

- 'Content of environmental policies'
- 'Governance'
- 'Public policy engagement'
- 'Dependencies & Impacts'
- 'Risks & Opportunities'
- 'Strategy'
- 'Value chain engagement'
- 'Water accounting figures' [W only]
- 'Water pollution indicators' [W only]
- 'Other, please specify'

A maximum of 1/1 point is available for this question.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	0.5 or 1	1	1 or 2	2	1	1

Module 5 - Business strategy

Scenario analysis

(5.1) - Does your organization use scenario analysis to identify environmental outcomes?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

5.1 - Scoring criteria

Disclosure criteria

For 'Water' row:

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of scenario analysis' NOT completed - 0/11 points

A maximum of 0/11 points is available for this route.

Awareness criteria

For 'Water' row:

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Use of scenario analysis' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Use of scenario analysis'
- 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected in column 'Use of scenario analysis' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of scenario analysis' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Management criteria

For 'Water' row:

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Use of scenario analysis' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Either 'No, but we plan to within the next two years' or 'No, and we do not plan to within the next two years' selected in column 'Use of scenario analysis' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of scenario analysis' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Leadership criteria

For 'Water' row:

ROUTE A)

'Yes' selected in column 'Use of scenario analysis' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Use of scenario analysis' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected in column 'Use of scenario analysis' - 0/2 points

A maximum of 0/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of scenario analysis' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 1	1	0 or 1	1	0	0, 1 or 2

(5.1.1) - Provide details of the scenarios used in your organization's scenario analysis.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.1.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue this scenario has been used to analyze':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue this scenario has been used to analyze':

All rows completed - 3 points

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue this scenario has been used to analyze':

Full Awareness points must be awarded to be eligible for Management points.

At least 2 complete rows reported - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue this scenario has been used to analyze':

Full Management points must be awarded to be eligible for Leadership points.

For any two complete rows, the following must be met in both rows:

- i) Any option selected excluding 'Other, please specify' in column 'Timeframes covered' - 1 point
- ii) 'Organization-wide' selected in column 'Scenario coverage' - 0.5 points

A maximum of 1.5/1.5 points is available for this route.

Best row(s) scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	3	3	1	1	1.5	1.5

(5.1.1) - Provide details of the scenarios used in your organization's scenario analysis.

Theme	Sector that scoring criteria apply to
W	FS

5.1.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue this scenario has been used to analyze':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue this scenario has been used to analyze':

All rows completed - 3 points

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue this scenario has been used to analyze':

Full Awareness points must be awarded to be eligible for Management points.

At least 2 complete rows reported - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue this scenario has been used to analyze':

Full Management points must be awarded to be eligible for Leadership points.

For any two complete rows, the following must be met in both rows:

- i) Any option selected excluding 'Other, please specify' in column 'Timeframes covered' - 1 point
- ii) Either 'Portfolio' OR 'Organization wide' selected in column 'Scenario coverage' - 0.5 points

A maximum of 1.5/1.5 points is available for this route.

Best row(s) scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue this scenario has been used to analyze' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	3	3	1	1	1.5	1.5

(5.1.2) - Provide details of the outcomes of your organization's scenario analysis.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.1.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

All of the following met - 1 point

'Risk and opportunities identification, assessment and management' selected in column

'Business processes influenced by your analysis of the reported scenarios' AND

'Yes' selected in column 'Process in place' in question 2.2.1 AND 'Scenario analysis'

selected in column 'Tools and methods' in question 2.2.2 AND

Table completed.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

For rows where 'Water' is selected in column 'Environmental issue':

Any option selected excluding 'Risk and opportunities identification, assessment and management' in column 'Business processes influenced by your analysis of the reported scenarios' AND Table completed – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Full Awareness points must be awarded to be eligible for Management points AND Any of the following selected in column 'Business processes influenced by your analysis of the reported scenarios':

- 'Risk and opportunities identification, assessment and management'
- 'Strategy and financial planning'
- 'Resilience of business model and strategy'
- 'Capacity building'
- 'Target setting and transition planning'

AND

'Scenario analysis has not influenced our business processes' NOT selected in column 'Business processes influenced by your analysis of the reported scenarios'

i) 'Organization-wide' selected in column 'Coverage of analysis' - 1 point

ii) A description of how the results of scenario analysis have informed at least one decision or action in relation to at least one of the business processes selected in

column 'Business processes influenced by your analysis of the reported scenarios' in the reporting year is provided in column 'Summarize the outcomes...' - 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Full Management points must be awarded to be eligible for Leadership points

i) All of the following options selected in column 'Business processes influenced by your analysis of the reported scenarios' - 1 point:

- 'Risk and opportunities identification, assessment and management'
- 'Strategy and financial planning'
- 'Resilience of business model and strategy'
- 'Capacity building'
- 'Target setting and transition planning'

OR

At least two of the above options selected – 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	2	2	1	1

(5.1.2) - Provide details of the outcomes of your organization's scenario analysis.

Theme	Sector that scoring criteria apply to
W	FS

5.1.2 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

All of the following met - 1 point

'Risk and opportunities identification, assessment and management' selected in column

'Business processes influenced by your analysis of the reported scenarios' AND

'Yes' selected in column 'Process in place' in question 2.2.1 AND 'Scenario analysis'

selected in column 'Tools and methods' in question 2.2.2 AND

Table completed.

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

For rows where 'Water' is selected in column 'Environmental issue':

Any option selected excluding 'Risk and opportunities identification, assessment and management' in column 'Business processes influenced by your analysis of the reported scenarios' AND Table completed – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Full Awareness points must be awarded to be eligible for Management points AND Any of the following selected in column 'Business processes influenced by your analysis of the reported scenarios':

- 'Risk and opportunities identification, assessment and management'
- 'Strategy and financial planning'
- 'Resilience of business model and strategy'
- 'Capacity building'
- 'Target setting and transition planning'

AND

'Scenario analysis has not influenced our business processes' NOT selected in column 'Business processes influenced by your analysis of the reported scenarios'

i) 'Portfolio' OR 'Organization-wide' selected in column 'Coverage of analysis' - 1 point

ii) A description of how the results of scenario analysis have informed at least one

decision or action in relation to at least one of the business processes selected in column 'Business processes influenced by your analysis of the reported scenarios' in the reporting year is provided in column 'Summarize the outcomes...' - 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Full Management points must be awarded to be eligible for Leadership points

i) All of the following options selected in column 'Business processes influenced by your analysis of the reported scenarios' - 1 point:

- 'Risk and opportunities identification, assessment and management'
- 'Strategy and financial planning'
- 'Resilience of business model and strategy'
- 'Capacity building'
- 'Target setting and transition planning'

OR

At least two of the above options selected – 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	2	2	1	1

Effect of Risks and Opportunities on Strategy and Financial Planning

(5.3) - Have environmental risks and opportunities affected your strategy and/or financial planning?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.3 - Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks and/or opportunities have affected your strategy and/or financial planning' NOT completed - 0/9 points

A maximum of 0/9 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes, both strategy and financial planning' selected in column 'Environmental risks and/or

opportunities have affected...' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Either 'Yes, strategy only' OR 'Yes, financial planning only' selected in column 'Environmental risks and/or opportunities have affected...' – 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

Any of the following options selected in column 'Environmental risks and/or opportunities have affected...' - 0/1 point

- 'We have not evaluated whether environmental risks and opportunities have affected our strategy and financial planning, but plan to do so within the next two years'
- 'We have not evaluated whether environmental risks and opportunities have affected our strategy and financial planning, and do not plan to do so'
- 'No'

A maximum of 0/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Environmental risks and/or opportunities have affected your strategy and/or financial planning' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Full Awareness points must be awarded to be eligible for Leadership points.

At least two options selected in column 'Business areas where environmental risks and/or opportunities have affected your strategy' - 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0, 0.5 or 1	1	0	0	1	1

(5.3.1) - Describe where and how environmental risks and opportunities have affected your strategy.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.3.1 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area':

All rows completed - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area" in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0	0	0

(5.3.2) - Describe where and how environmental risks and opportunities have affected your financial planning.

Theme	Sector that scoring criteria apply to
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W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS
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5.3.2 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements':

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'Other, please specify' in column 'Financial planning elements that have been affected' – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0	0	0

CAPEX and OPEX trends

(5.9) - What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.9 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2.5/2.5 points is available for this question.

Awareness criteria

Table completed – 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2.5	2.5	1	1	0	0	0	0

Pricing Environmental Externalities

(5.10) - Does your organization use an internal price on environmental externalities?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.10 - Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of internal pricing of environmental externalities' NOT completed - 0/8 points

A maximum of 0/8 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

'Yes' selected in column 'Use of internal pricing of environmental externalities' - 2/2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to in the next two years' selected in column 'Use of internal pricing of environmental externalities' - 1/2 points

A maximum of 1/2 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to in the next two years' selected in column 'Use of internal pricing of environmental externalities' - 0/2 points

A maximum of 0/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of internal pricing of environmental externalities' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Management criteria

ROUTE A)

Column 'Use of internal pricing of environmental externalities' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of internal pricing of environmental externalities' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

ROUTE A)

Column 'Use of internal pricing of environmental externalities' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Use of internal pricing of environmental externalities' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
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4	4	0, 1 or 2	2	0	0	0	0
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(5.10.2) - Provide details on your organization's internal price(s) on water.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.10.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

'Yes' selected in column 'Factors beyond current market price are considered in the price'

AND

Any of the following selected in column 'Objectives for implementing internal price' - 1 point

- 'Drive water-related investment'
- 'Drive water efficiency'
- 'Incentivize consideration of water-related issues in decision making'
- 'Incentivize consideration of water-related issues in risk assessment'
- 'Setting and/or achieving of water-related policies and targets'
- 'Stress test investments'

A maximum of 1/1 point is available for this question.

One row scored.

Management criteria

Full Awareness points must be awarded to be eligible for Management points

- i) 'Yes' is selected in column 'Pricing approach is monitored and evaluated to achieve objectives' - 1 point
- ii) At least two options selected excluding 'Other, please specify' in column 'Business decision-making processes the internal price is applied to' - 1 point

A maximum of 2/2 points is available for this question.

One row scored.

Leadership criteria

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	1	1	2	2	1	1

(5.10.2) - Provide details on your organization's internal price(s) on water.

Theme	Sector that scoring criteria apply to
W	FS

5.10.2 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

'Yes' selected in column 'Factors beyond current market price are considered in the price'

AND

Any of the following selected in column 'Objectives for implementing internal price' - 1 point

- 'Identify and evaluate financing opportunities'
- 'Inform credit risk assessments for existing loans or credit lines'
- 'Inform credit risk assessments for new loans'
- 'Inform credit risk assessments for renewals of terms for existing loans'
- 'Using an internal price for corporate engagement/stewardship purposes'

A maximum of 1/1 point is available for this question.

One row scored.

Management criteria

Full Awareness points must be awarded to be eligible for Management points

i) 'Yes' is selected in column 'Pricing approach is monitored and evaluated to achieve objectives' - 1 point

ii) At least two options selected excluding 'Other, please specify' in column 'Business decision-making processes the internal price is applied to' - 1 point

A maximum of 2/2 points is available for this question.

One row scored.

Leadership criteria

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	1	1	2	2	1	1

Value chain engagement

(5.11) - Do you engage with your value chain on environmental issues?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

5.11 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed row in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this question.

Awareness criteria

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Suppliers' AND 'Water' selected in column 'Environmental issues covered' in row 'Suppliers' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this

stakeholder on environmental issues' in row 'Suppliers' - 0.5/1 points

A maximum of 1/1 point is available for this route.

Management criteria

ROUTE A)

Full Awareness points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Full Awareness points NOT awarded - 0/3.5 points

A maximum of 0/3.5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0 or 1	1 or 3.5	0	0

(5.11) - Do you engage with your value chain on environmental issues?

Theme	Sector that scoring criteria apply to
W	FS

5.11 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed row in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this question.

Awareness criteria

ROUTE A)

'Yes' selected in column 'Activity undertaken' in row 'Investing (Asset manager)' in question 1.10 OR

'Yes' selected in column 'Activity undertaken' in row 'Investing (Asset owner) AND either row 'Banking (Bank) OR 'Insurance underwriting (Insurance company)' in question 1.10.

Points are awarded as follows:

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in rows 'Clients' AND 'Investees' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in either row 'Clients' OR 'Investees' - 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Yes' selected in column 'Activity undertaken' for rows 'Banking (Bank)' OR 'Insurance underwriting (Insurance company)' in question 1.10 AND

'No' selected in column 'Activity undertaken' for rows 'Investing (Asset manager)' AND 'Investing (Asset owner)' in question 1.10.

Points are awarded as follows:

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Clients' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this

stakeholder on environmental issues' in row 'Clients' - 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

ROUTE C)

'Yes' selected in column 'Activity undertaken' in ONLY row 'Investing (Asset owner)' in question 1.10.

Points are awarded as follows:

'Yes' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Investees' - 1 point

OR

'No, but we plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in row 'Investees' - 0.5/1 points

A maximum of 1/1 point is available for this route.

Management criteria

ROUTE A)

Full Awareness points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Full Awareness points NOT awarded - 0/3.5 points

A maximum of 0/3.5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0 or 1	1 or 3.5	0	0

(5.11.1) - Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

5.11.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Water' is selected in column 'Environmental issue covered':

i) Any option selected excluding 'No, we do not assess the dependencies and/or impacts of our suppliers, and have no plans to do so within two years' in column 'Assessment of supplier dependencies and/or impacts on the environment' - 1 point

ii) Any option selected excluding 'None' AND 'Unknown' in column '% Tier 1 suppliers assessed' – 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

Full Awareness points must be awarded to be eligible for Management points.

For rows where 'Water' is selected in column 'Environmental issue covered' AND 'Yes, we assess the dependencies and/or impacts of our suppliers' selected in column 'Assessment of supplier dependencies and/or impacts on the environment':

i) At least two of the following options selected in column 'Criteria for assessing supplier dependencies and/or impacts on the environment' - 1 point

- 'Dependence on water'

- 'Impact on water availability'

- 'Impact on pollution levels'

- 'Dependence on ecosystem services/environmental assets'

ii) Any option selected excluding 'Unknown' in column '% Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment' - 1 point

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

For rows where 'Water' is selected in column 'Environmental issue covered'

'No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years' selected in column 'Assessment of supplier dependencies and/or impacts on the environment' - 1/3 points

A maximum of 1/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	1 or 2	2 or 3	0	0

(5.11.2) - Does your organization prioritize which suppliers to engage with on environmental issues?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

5.11.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Water' is selected in column 'Environmental issue covered':

- i) 'Yes, we prioritize which suppliers to engage with on this environmental issue' selected in column 'Supplier engagement prioritization on this environmental issue' – 1 point
- ii) 'In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water' selected in column 'Criteria informing which suppliers are prioritized for engagement on this environmental issue' – 1 point

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

Full Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Water' is selected in column 'Environmental issue covered':

'No, we do not prioritize which suppliers to engage with on this environmental issue' selected in column 'Supplier engagement prioritization on this environmental issue' AND 'We engage with all suppliers' selected in column 'Primary reason...' – 2 points

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	2	2	0	0	0	0

(5.11.3) - Provide details of your environmental engagement strategy with your clients.

Theme	Sector that scoring criteria apply to
W	FS

5.11.3 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues covered by the engagement strategy':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column '% of client-associated scope 3 emissions as reported in question 12.1.1'). Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

At least 4 Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Water' is selected in column 'Environmental issues covered by the engagement strategy':

Points will be awarded per row in proportion to the number of rows where 'Water' is selected in column 'Environmental issues covered by the engagement strategy' as follows:

Any option selected excluding 'Other, please specify' in column 'Type and details of engagement' AND

Any option selected excluding 'None' OR 'Unknown' in column '% of portfolio covered in relation to total portfolio value' - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues covered by the

engagement strategy':

Full Awareness points (per row) must be awarded to be eligible for Management points.

Any option selected excluding any 'Information collection' options in 'Type and details of engagement' - 2 points

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Leadership criteria

ROUTE A)

Full Management points must be awarded to be eligible for Leadership points.

For rows where 'Water' is selected in column 'Environmental issues covered by the engagement strategy':

Any of the following selected in column '% of portfolio covered in relation to total portfolio value' – 1 point

- '51-75%'

- '76-99%'

- '100%'

OR

'26-50%' selected in column '% of portfolio covered in relation to total portfolio value' – 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

One row scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	2	2	1	1

(5.11.4) - Provide details of your environmental engagement strategy with your investees.

Theme	Sector that scoring criteria apply to
W	FS

5.11.4 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues covered by the engagement strategy':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column '% of scope 3 investees associated emissions as reported in 12.1.1/12.1.3'). Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

At least 4 Disclosure points must be awarded to be eligible for Awareness points.

For rows where 'Water' is selected in column 'Environmental issues covered by the engagement strategy':

All of the following met - 1 point

Any option selected excluding 'Other, please specify' in column 'Type and details of engagement' AND

'Yes' selected in column 'Activity undertaken' in row 'Investing (Asset manager)' in question 1.10 AND

Any option excluding 'None' OR 'Unknown' selected in column '% of investing (Asset managers) portfolio covered in relation to total portfolio value'.

OR

All of the following met - 1 point

Any option selected excluding 'Other, please specify' in column 'Type and details of engagement' AND

'Yes' selected in column 'Activity undertaken' in row 'Investing (Asset owner)' in question 1.10 AND

Any option excluding 'None' OR 'Unknown' selected in column '% of investing (Asset owners) portfolio covered in relation to total portfolio value'.

A maximum of 1/1 point is available for this route.

One row scored.

(Please note: If both 'Investing (Asset manager)' and 'Investing (Asset owner)' are selected as organizational activities in question 1.10, then only one of the options in the above criteria must be met.)

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered by the engagement

strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered by the engagement strategy':

Full Awareness points must be awarded to be eligible for Management points.

Any option selected excluding any 'Information collection' options in 'Type and details of engagement' - 2 points

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

Full Management points must be awarded to be eligible for Leadership points.

For rows where 'Water' is selected in column 'Environmental issue covered by the engagement strategy':

Any of the following selected in either column '% of investing (Asset managers) portfolio covered in relation to total portfolio value' OR '% of investing (Asset owners) portfolio covered in relation to total portfolio value' – 1 point

- '51-75%'

- '76-99%'

- '100%'

OR

'26-50%' selected in either column '% of investing (Asset managers) portfolio covered in relation to total portfolio value' OR '% of investing (Asset owners) portfolio covered in relation to total portfolio value' – 0.5/1 points

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered by the engagement strategy' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	1	1	2	2	1	1

(5.11.5) - Do your suppliers have to meet environmental and/or social requirements as part of your organization's purchasing process?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.5 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Either 'Yes, environmental requirements related to this environmental issue are included in our supplier contracts' OR 'Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts' selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

For rows where 'Water' is selected in column 'Environmental issue':

'No, but we plan to introduce environmental requirements related to this environmental issue within the next two years' selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column ' Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

i) 'Yes, environmental requirements related to this environmental issue are included in our supplier contracts' selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' - 1 point

OR

'Yes, suppliers have to meet environmental requirements, but they are not included in our supplier contracts' selected in column 'Suppliers have to meet specific environmental requirements as part of the purchasing process' - 0.5/1 points

ii) 'Yes, we have a policy in place for addressing non-compliance' selected in column 'Policy in place for addressing supplier non-compliance' - 1 point

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column ' Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0.5 or 1	1	2	2	0	0

(5.11.6) - Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

5.11.6 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 9/9 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

The following conditions must be met to be eligible for Awareness points:

- Full Disclosure points awarded
- '100%' selected in both columns '% tier 1 suppliers by procurement spend required to comply with this environmental requirement' AND '% tier 1 suppliers with substantive

environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement' OR

'None' selected in both columns '% tier 1 suppliers by procurement spend required to comply with this environmental requirement' AND '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement' OR

'None' AND '100%' NOT selected in either column '% tier 1 suppliers by procurement spend required to comply with this environmental requirement' OR '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement'

'100%' selected in both columns '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' AND '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement' OR

'None' selected in both columns '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' AND '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement' OR

'None' AND '100%' NOT selected in either column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' OR '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement'

For rows where 'Water' is selected in column 'Environmental issue':

i) Any of the following selected in column 'Environmental requirement' - 0.5 points

- 'Adoption of the UN International Labour Organization Principles'
- 'Compliance with an environmental certification, please specify'
- 'Environmental disclosure through a non-public platform'
- 'Environmental disclosure through a public platform'
- 'Provision of fully-functioning, safely managed WASH services to all employees'
- 'Regular environmental risk assessments (at least once annually)'
- 'Reporting against a sustainability index (e.g., DJSI, CDP etc.)'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Setting and monitoring water pollution-related targets'
- 'Setting and monitoring withdrawal reduction targets'
- 'Substitution of hazardous substances with less harmful substances'
- 'Total water withdrawal volumes reduction'
- 'Waste and resource reduction and material circularity'

ii) Any option selected excluding 'No mechanism for monitoring compliance' in column 'Mechanisms for monitoring compliance with this environmental requirement' - 0.5 points

iii) Any option selected excluding 'No response' in column 'Response to supplier non-compliance with this environmental requirement' - 0.5 points

A maximum of 1.5/1.5 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

Full Awareness points must be awarded to be eligible for Management points.

For rows where 'Water' is selected in column 'Environmental issue':

i) Either of the following met - 1 point

Either '76-99%' OR '100%' selected in column '% tier 1 suppliers by procurement spend required to comply with this environmental requirement'

OR

Either '76-99%' OR '100%' selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement'

ii) Either of the following met - 1 point

Any of the following options selected in column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement'

- '51-75%'

- '76-99%'

- '100%'

OR

Any of the following options selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts that are in compliance with this environmental requirement'

- '51-75%'
- '76-99%'
- '100%'

iii) Any option selected excluding 'No response' selected in column 'Response to supplier non-compliance with this environmental requirement' AND
Either of the following met - 1 point:

Any of the following selected in column '% of non-compliant suppliers engaged'

- '1-25%'
- '26-50%'
- '51-75%'
- '76-99%'
- '100%'

OR

'100%' selected in either column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' OR column '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement'.

A maximum of 3/3 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

Full Management points must be awarded to be eligible for Leadership points.

For rows where 'Water' is selected in column 'Environmental issue':

i) Either 'Setting and monitoring water pollution-related targets' OR 'Setting and monitoring withdrawal reduction targets' selected in column 'Environmental requirement' - 1 point

ii) '100%' selected in column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' OR '% tier 1 suppliers by procurement spend required to comply with this environmental requirement' - 1 point

iii) 'Either '76-99%' OR '100%' selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement' OR '100%' selected in column '% tier 1 suppliers by procurement spend in compliance with this environmental requirement' - 1 point

OR

'51-75%' selected in column '% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement' - 0.5/1 points

A maximum of 3/3 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
9	9	1.5	1.5	3	3	3	3

(5.11.7) - Provide further details of your organization's supplier engagement on environmental issues.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.7 - (GN/CN/CO/CE/OG/EU/CH/RE/MM/ ST/TS/TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns 'Commodity' AND '% of tier 1 supplier-related scope 3 emissions covered by engagement'). Partially completed rows will not receive full points.

A maximum of 10/10 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

Any of the following selected in column 'Action driven by supplier engagement' in all rows where 'Water' selected in column 'Environmental issues covered':

- 'Adaptation to climate change'
- 'Adoption of the United Nation's International Labour Organization principles'
- 'Circular economy'
- 'Macro and microplastic leakage reduction'

- 'Provision of fully-functioning, safely managed WASH services to all employees'
- 'Removal of plastic from the environment'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Substitution of hazardous substances with less harmful substances'
- 'Upstream value chain transparency and human rights'
- 'Total water withdrawal volumes reduction'
- 'Waste and resource reduction and improved end-of-life management'
- 'Other, please specify'

For rows where 'Water' is selected in column 'Environmental issue covered':

- i) Any of the following selected in column 'Type and details of engagement' - 0.5 points
- 'Develop or distribute resources on how to map upstream value chain'
 - 'Provide training, support and best practices on how to mitigate environmental impact'
 - 'Provide training, support and best practices on how to set science-based targets'
 - 'Support suppliers to develop public time-bound action plans with clear milestones'
 - 'Support suppliers to set their own environmental commitments across their operations'
 - 'Feature environmental performance in supplier awards scheme'
 - 'Provide financial incentives to encourage progress against WASH targets'
 - 'Provide financial incentives to encourage progress against water pollution targets'
 - 'Provide financial incentives to encourage progress against water withdrawal targets'
 - 'Include long-term contracts linked to environmental commitments'
 - 'Provide financial incentives for environmental performance'
 - 'Collect environmental risk and opportunity information at least annually from suppliers'
 - 'Collect targets information at least annually from suppliers'
 - 'Collect WASH information at least annually from suppliers'
 - 'Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)'
 - 'Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)'
 - 'Collaborate with suppliers on innovations to reduce environmental impacts in products and services'
 - 'Encourage collaborative work in landscapes or jurisdictions'
 - 'Incentivize collaborative sustainable water management in river basins'
 - 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'
 - 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'

ii) 'Tier 1 suppliers' selected in column 'Upstream value chain coverage' AND Any option selected excluding both 'None' AND 'Unknown' in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with

substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 0.5 points

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Full Awareness points must be awarded to be eligible for Management points.

Both of the following met - 1 point

Any of the following selected in column 'Type and details of engagement'

- 'Develop or distribute resources on how to map upstream value chain'
- 'Provide training, support and best practices on how to mitigate environmental impact'
- 'Provide training, support and best practices on how to set science-based targets'
- 'Support suppliers to develop public time-bound action plans with clear milestones'
- 'Support suppliers to set their own environmental commitments across their operations'
- 'Feature environmental performance in supplier awards scheme'
- 'Provide financial incentives to encourage progress against WASH targets'
- 'Provide financial incentives to encourage progress against water pollution targets'
- 'Provide financial incentives to encourage progress against water withdrawal targets'
- 'Include long-term contracts linked to environmental commitments'
- 'Provide financial incentives for environmental performance'
- 'Collaborate with suppliers on innovations to reduce environmental impacts in products and services'
- 'Encourage collaborative work in landscapes or jurisdictions'
- 'Incentivize collaborative sustainable water management in river basins'
- 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'

- 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'

AND

Any of the following selected in column 'Action driven by supplier engagement'

- 'Adaptation to climate change'
- 'Adoption of the United Nation's International Labour Organization principles'
- 'Circular economy'
- 'Macro and microplastic leakage reduction'
- 'Provision of fully-functioning, safely managed WASH services to all employees'
- 'Removal of plastic from the environment'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Substitution of hazardous substances with less harmful substances'
- 'Upstream value chain transparency and human rights'
- 'Total water withdrawal volumes reduction'
- 'Waste and resource reduction and improved end-of-life management'

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Full Management points must be awarded to be eligible for Leadership points.

i) Any of the following options selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 1 point

- '51-75%'
- '76-99%'
- '100%'

OR

'26-50%' selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 0.5/1 points

ii) Either 'Yes, environmental requirements....' OR 'Yes, suppliers have to meet environmental requirements....' selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' in row 'Water' in question 5.11.5 AND 'Yes,...' selected in column 'Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue' - 1.5 points

A maximum of 2.5/2.5 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
10	10	1	1	1	1	2.5	2.5

(5.11.7) - Provide further details of your organization's supplier engagement on environmental issues.

Theme	Sector that scoring criteria apply to
W	AC/FB/PF

5.11.7 - (AC/FB/PF) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns 'Commodity' AND '% of tier 1 supplier-related scope 3 emissions covered by engagement'). Partially completed rows will not receive full points.

A maximum of 10/10 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

Any of the following selected in column 'Action driven by supplier engagement' in all rows where 'Water' selected in column 'Environmental issues covered':

- 'Adaptation to climate change'
- 'Adoption of the United Nation's International Labour Organization principles'
- 'Circular economy'
- 'Macro and microplastic leakage reduction'
- 'Provision of fully-functioning, safely managed WASH services to all employees'
- 'Removal of plastic from the environment'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Substitution of hazardous substances with less harmful substances'
- 'Upstream value chain transparency and human rights'
- 'Total water withdrawal volumes reduction'
- 'Waste and resource reduction and improved end-of-life management'
- 'Other, please specify'

For rows where 'Water' is selected in column 'Environmental issue covered':

- i) Any of the following selected in column 'Type and details of engagement' - 0.5 points
- 'Develop or distribute resources on how to map upstream value chain'
 - 'Provide training, support and best practices on how to mitigate environmental impact'
 - 'Provide training, support and best practices on how to set science-based targets'
 - 'Support suppliers to develop public time-bound action plans with clear milestones'
 - 'Support suppliers to set their own environmental commitments across their operations'
 - 'Feature environmental performance in supplier awards scheme'
 - 'Provide financial incentives to encourage progress against WASH targets'
 - 'Provide financial incentives to encourage progress against water pollution targets'
 - 'Provide financial incentives to encourage progress against water withdrawal targets'
 - 'Include long-term contracts linked to environmental commitments'
 - 'Provide financial incentives for environmental performance'
 - 'Collect environmental risk and opportunity information at least annually from suppliers'
 - 'Collect targets information at least annually from suppliers'
 - 'Collect WASH information at least annually from suppliers'
 - 'Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)'
 - 'Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)'
 - 'Collaborate with suppliers on innovations to reduce environmental impacts in products and services'
 - 'Encourage collaborative work in landscapes or jurisdictions'
 - 'Incentivize collaborative sustainable water management in river basins'
 - 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'
 - 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'
 - 'Offer purchase guarantee linked to best agricultural practices'
 - 'Pay higher prices linked to best agricultural practices'

ii) 'Tier 1 suppliers' selected in column 'Upstream value chain coverage' AND Any option selected excluding both 'None' AND 'Unknown' in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 0.5 points

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Full Awareness points must be awarded to be eligible for Management points.

Both of the following met - 1 point

Any of the following selected in column 'Type and details of engagement'

- 'Develop or distribute resources on how to map upstream value chain'
- 'Provide training, support and best practices on how to mitigate environmental impact'
- 'Provide training, support and best practices on how to set science-based targets'
- 'Support suppliers to develop public time-bound action plans with clear milestones'
- 'Support suppliers to set their own environmental commitments across their operations'
- 'Feature environmental performance in supplier awards scheme'
- 'Provide financial incentives to encourage progress against WASH targets'
- 'Provide financial incentives to encourage progress against water pollution targets'
- 'Provide financial incentives to encourage progress against water withdrawal targets'
- 'Include long-term contracts linked to environmental commitments'
- 'Provide financial incentives for environmental performance'
- 'Collaborate with suppliers on innovations to reduce environmental impacts in products and services'
- 'Encourage collaborative work in landscapes or jurisdictions'
- 'Incentivize collaborative sustainable water management in river basins'
- 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'
- 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'
- 'Offer purchase guarantee linked to best agricultural practices'
- 'Pay higher prices linked to best agricultural practices'

AND

Any of the following selected in column 'Action driven by supplier engagement'

- 'Adaptation to climate change'

- 'Adoption of the United Nation's International Labour Organization principles'
- 'Circular economy'
- 'Macro and microplastic leakage reduction'
- 'Provision of fully-functioning, safely managed WASH services to all employees'
- 'Removal of plastic from the environment'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Substitution of hazardous substances with less harmful substances'
- 'Upstream value chain transparency and human rights'
- 'Total water withdrawal volumes reduction'
- 'Waste and resource reduction and improved end-of-life management'

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Full Management points must be awarded to be eligible for Leadership points.

i) Any of the following options selected in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 1 point

- '51-75%'
- '76-99%'
- '100%'

OR

'26-50%' selected in either column '% of tier 1 suppliers by procurement spend covered by

engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 0.5/1 points

ii) Either 'Yes, environmental requirements....' OR 'Yes, suppliers have to meet environmental requirements....' selected in column 'Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process' in row 'Water' in question 5.11.5 AND 'Yes,...' selected in column 'Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue' - 1.5 points

A maximum of 2.5/2.5 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
10	10	1	1	1	1	2.5	2.5

(5.11.7) - Provide further details of your organization's supplier engagement on environmental issues.

Theme	Sector that scoring criteria apply to
W	FS

5.11.7 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns 'Commodity' AND '% of tier 1 supplier-related scope 3 emissions covered by engagement'). Partially completed rows will not receive full points.

A maximum of 10/10 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

Any of the following selected in column 'Action driven by supplier engagement' in all rows where 'Water' selected in column 'Environmental issues covered':

- 'Adaptation to climate change'
- 'Adoption of the United Nation's International Labour Organization principles'
- 'Circular economy'
- 'Macro and microplastic leakage reduction'
- 'Provision of fully-functioning, safely managed WASH services to all employees'
- 'Removal of plastic from the environment'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Substitution of hazardous substances with less harmful substances'
- 'Upstream value chain transparency and human rights'
- 'Total water withdrawal volumes reduction'
- 'Waste and resource reduction and improved end-of-life management'
- 'Other, please specify'

For rows where 'Water' is selected in column 'Environmental issue covered':

- i) Any of the following selected in column 'Type and details of engagement' - 0.5 points
 - 'Develop or distribute resources on how to map upstream value chain'
 - 'Provide training, support and best practices on how to mitigate environmental impact'
 - 'Provide training, support and best practices on how to set science-based targets'
 - 'Support suppliers to develop public time-bound action plans with clear milestones'

- 'Support suppliers to set their own environmental commitments across their operations'
- 'Feature environmental performance in supplier awards scheme'
- 'Provide financial incentives to encourage progress against WASH targets'
- 'Provide financial incentives to encourage progress against water pollution targets'
- 'Provide financial incentives to encourage progress against water withdrawal targets'
- 'Include long-term contracts linked to environmental commitments'
- 'Provide financial incentives for environmental performance'
- 'Collect environmental risk and opportunity information at least annually from suppliers'
- 'Collect targets information at least annually from suppliers'
- 'Collect WASH information at least annually from suppliers'
- 'Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)'
- 'Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)'
- 'Collaborate with suppliers on innovations to reduce environmental impacts in products and services'
- 'Encourage collaborative work in landscapes or jurisdictions'
- 'Incentivize collaborative sustainable water management in river basins'
- 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'
- 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'

ii) 'Tier 1 suppliers' selected in column 'Upstream value chain coverage' AND Any option selected excluding both 'None' AND 'Unknown' in either column '% of tier 1 suppliers by procurement spend covered by engagement' OR '% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement' - 0.5 points

A maximum of 1/1 point is available for this route.

One row scored.

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Full Awareness points must be awarded to be eligible for Management points.

Both of the following met - 1 point

Any of the following selected in column 'Type and details of engagement'

- 'Develop or distribute resources on how to map upstream value chain'
- 'Provide training, support and best practices on how to mitigate environmental impact'
- 'Provide training, support and best practices on how to set science-based targets'
- 'Support suppliers to develop public time-bound action plans with clear milestones'
- 'Support suppliers to set their own environmental commitments across their operations'
- 'Feature environmental performance in supplier awards scheme'
- 'Provide financial incentives to encourage progress against WASH targets'
- 'Provide financial incentives to encourage progress against water pollution targets'
- 'Provide financial incentives to encourage progress against water withdrawal targets'
- 'Include long-term contracts linked to environmental commitments'
- 'Provide financial incentives for environmental performance'
- 'Collect environmental risk and opportunity information at least annually from suppliers'
- 'Collect targets information at least annually from suppliers'
- 'Collect WASH information at least annually from suppliers'
- 'Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)'
- 'Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)'
- 'Collaborate with suppliers on innovations to reduce environmental impacts in products and services'
- 'Encourage collaborative work in landscapes or jurisdictions'
- 'Incentivize collaborative sustainable water management in river basins'
- 'Engage with suppliers to advocate for policy or regulatory change to address environmental challenges'
- 'Run a campaign to encourage innovation to reduce environmental impacts on products and services'

AND

Any of the following selected in column 'Action driven by supplier engagement'

- 'Adaptation to climate change'
- 'Adoption of the United Nation's International Labour Organization principles'
- 'Circular economy'
- 'Macro and microplastic leakage reduction'
- 'Provision of fully-functioning, safely managed WASH services to all employees'

- 'Removal of plastic from the environment'
- 'Secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples and local communities'
- 'Substitution of hazardous substances with less harmful substances'
- 'Upstream value chain transparency and human rights'
- 'Total water withdrawal volumes reduction'
- 'Waste and resource reduction and improved end-of-life management'

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered':

Full Management points must be awarded to be eligible for Leadership points.

i) Any of the following options selected in column '% of tier 1 suppliers by procurement spend covered by engagement' - 1.5 points

- '51-75%'

- '76-99%'

- '100%'

OR

'26-50%' selected in column '% of tier 1 suppliers by procurement spend covered by engagement' - 0.75/1.5 points

A maximum of 1.5/1.5 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
10	10	1	1	1	1	1.5	1.5

(5.11.9) - Provide details of any environmental engagement activity with other stakeholders in the value chain.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

5.11.9 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% stakeholder-associated scope 3 emissions').

A maximum of 6/6 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

The following conditions must be met to be eligible for Awareness points:
Full Disclosure points must be awarded

AND

For each stakeholder row where 'Yes' is selected in column 'Engaging with this stakeholder...' AND 'Water' is selected in column 'Environmental issues covered' in question 5.11, a corresponding option is selected in column 'Type of stakeholder' for rows where 'Water' is selected in column 'Environmental issue'.

(Please note: The eligibility criteria refers to rows 'Customers', 'Investors and shareholders' and 'Other value chain stakeholders, please specify' in question 5.11 (as applicable).)

For rows where 'Water' is selected in column 'Environmental issue':

Any option selected excluding 'Other, please specify' in column 'Type and details of engagement' AND Any option selected excluding 'None' and 'Unknown' in column '% of stakeholder type engaged' – 2 points

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	0	0	0	0

(5.11.9) - Provide details of any environmental engagement activity with other stakeholders in the value chain.

Theme	Sector that scoring criteria apply to
W	FS

5.11.9 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% stakeholder-associated scope 3 emissions').

A maximum of 3/3 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0	0	0	0	0	0

Collaborative Opportunities [SC only]

(5.12) - Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.12 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(5.13) - Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.13 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(5.13.1) - Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

5.13.1 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Environmental requirements for asset managers [FS only]

(5.14) - Do your external asset managers have to meet environmental requirements as part of your organization's selection process and engagement?

Theme	Sector that scoring criteria apply to
W	FS

5.14 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' NOT completed - 0/6 points

A maximum of 0/6 points is available for this route.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Either 'Yes' OR 'No, but we plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, and we do not plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

ROUTE C)

'Not applicable, because we do not have externally managed assets' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

i) 'Yes' selected in column 'External asset managers have to meet specific environmental

requirements as part of the selection process and engagement'- 1 point

ii) 'Yes, we have a policy in place for addressing non-compliance' is selected in column 'Policy in place for addressing external asset manager non-compliance' – 1 point

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' – 0.5/2 points

A maximum of 0.5/2 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to include environmental requirements in the next two years' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' - 0/2 points

A maximum of 0/2 points is available for this route.

OR

ROUTE D)

'Not applicable, because we do not have externally managed assets' selected in column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'External asset managers have to meet specific environmental requirements as part of the selection process and engagement' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	0 or 1	0 or 1	0, 0.5 or 2	0 or 2	0	0

(5.14.1) - Provide details of the environmental requirements that external asset managers have to meet as part of your organizations selection process and engagement .

Theme	Sector that scoring criteria apply to
W	FS

5.14.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues covered by the requirement':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered by the requirement' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness point:
'Water' selected in column 'Environmental issues covered by the requirement' in at least one row AND
Full Disclosure points awarded.

For rows where 'Water' is selected in column 'Environmental issues covered by the requirement':

Any option selected excluding 'Other, please specify' in column 'Mechanisms used to include environmental requirement...' - 1 point

A maximum of 1/1 point is available for this question.

One row scored.

Management criteria

The following conditions must be met to be eligible for Management points:
'Water' selected in column 'Environmental issues covered by the requirement' in at least one row AND
Full Awareness points awarded.

For rows where 'Water' is selected in column 'Environmental issues covered by the requirement':

- i) Either 'All assets managed externally' OR 'Majority of assets managed externally' selected in column 'Coverage' in all rows – 1 point
- ii) Any option selected excluding 'No response' in column 'Response to external asset manager non-compliance with environmental requirements' – 1 point

A maximum of 2/2 points is available for this question.

One row scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	2	2	0	0

Shareholder voting [FS only]

(5.15) - Does your organization exercise voting rights as a shareholder on environmental issues?

Theme	Sector that scoring criteria apply to
W	FS

5.15 - (FS) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

ROUTE A)

Either 'Yes' OR 'No, but we plan to in the next two years' selected in column 'Exercise voting rights as a shareholder on environmental issues' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, as we do not have shareholder voting rights in any of our investments' selected in column 'Exercise voting rights as a shareholder on environmental issues' – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'Yes' selected in column 'Exercise voting rights as a shareholder on environmental issues'
- 0.5 points

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

'No, as we do not have shareholder voting rights in any of our investments' selected in
column 'Exercise voting rights as a shareholder on environmental issues' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE C)

Either 'No, but we plan to in the next two years' OR 'No, and we do not plan to in the next
two years' selected in column 'Exercise voting rights as a shareholder on environmental
issues' - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Exercise voting rights as a shareholder on environmental issues' NOT completed
- 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0 or 1	0 or 1	0 or 0.5	0, 0.5 or 2.5	0	0

(5.15.1) - Provide details of your shareholder voting record on environmental issues.

Theme	Sector that scoring criteria apply to
W	FS

5.15.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issues covered in shareholder voting':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issues covered in shareholder voting' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

'Water' selected in column 'Environmental issues covered in shareholder voting' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues covered in shareholder voting':

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 2/2 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:
'Water' selected in column 'Environmental issues covered in shareholder voting' in at least one row AND
Full Awareness points awarded.

For rows where 'Water' is selected in column 'Environmental issues covered in shareholder voting':

i) 'Exercise voting rights directly' selected in column 'Method used to exercise your voting rights as a shareholder' - 1 point

OR

'Exercise voting rights through an external service provider' selected in column 'Method used to exercise your voting rights as a shareholder' AND
Both 'Vote tracking' AND 'Publish requirements of external service providers in relation to environmental issues' selected in column 'How do you ensure your shareholder voting rights are exercised in line with your overall strategy or transition plan?' - 1 point

ii) 'Aligned with Sustainable Development Goal 6 on Clean Water and Sanitation' selected in column 'Global environmental commitment' AND
Both 'Our shareholder voting is not aligned with any environmental commitment' and 'Not assessed' NOT selected in column 'Global environmental commitments...' - 1 point

A maximum of 2/2 points is available for this question.

One row scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	2	2	0	0

Module 6 – Environmental Performance – Consolidation Approach

Consolidation Approach

(6.1) - Provide details on your chosen consolidation approach for the calculation of environmental performance data

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

6.1 - Scoring criteria

Disclosure criteria

For 'Water' row:

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

For 'Water' row:

All columns completed – 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Full Awareness points must be awarded to be eligible for Leadership points.

The same option selected (excluding 'Other, please specify') in column 'Consolidation approach used' in all of the following rows, where applicable - 1 point

- 'Climate change'
- 'Forests'
- 'Water'

(Please note: only rows for the environmental issues that are being disclosed on are considered.)

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0	1	1

Module 9 - Environmental Performance – Water Security

Exclusions

(9.1) - Are there any exclusions from your disclosure of water-related data?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected – 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/4.5 points

A maximum of 0/4.5 points is available for this route.

Awareness criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/6.5 points

A maximum of 0/6.5 points is available for this route.

Management criteria

ROUTE A)

'No' selected – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Yes' selected – 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0	0	0 or 1	0 or 1	0	0

(9.1.1) - Provide details on these exclusions.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/

9.1.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'Data is not available' in column 'Reason for exclusion' – 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

ROUTE A)

Any option selected excluding 'Recent acquisition or merger' in column 'Reason for exclusion' AND Any option selected excluding 'Unknown' in column 'Percentage of water volume the exclusion represents' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

All of the following met - 1 point

'Recent acquisition or merger' selected in column 'Reason for exclusion' AND

Date provided in column 'Completion date of acquisition or merger' is no earlier than one year before the date in column 'End date of reporting year' in question 1.4 AND

'Yes' selected in column 'Data from the merger/acquisition will be incorporated in the next reporting year'.

A maximum of 1/1 point is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	1	1	0	0

Company-Wide Water Accounting (including EU, OG and FB/AC specific data points)

Monitoring

(9.2) - Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Theme	Sector that scoring criteria apply to
W	GN/CN/CE/PF/FB/AC/CH/RE/ST/TS/TO/ TO-EPM/CG

9.2 - (GN/CN/CE/PF/FB/AC/CH/RE/ST/TS/TO/ TO-EPM/CG) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding rows 'Entrained water associated with your metals & mining and/or coal sector activities - total volumes' AND 'Produced water associated with your oil & gas sector activities - total volumes').

A maximum of 12/12 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/19 points

A maximum of 0/19 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

i) For each of the following rows:

- 'Water withdrawals – total volume'

- 'Water discharges – total volume'

- 'Water consumption – total volume'

- 'The provision of fully-functioning, safely managed WASH services to all workers'

'26-50', '51-75', '76-99' or '100%' is selected in column '% of sites/facilities/operations' - 1 point

ii) '26-50', '51-75', '76-99' or '100%' selected in column '% of sites/facilities/operations' in row 'Water discharge quality – by standard effluent parameters'

OR

'Not relevant' selected in column '% of sites/facilities/operations' in row 'Water discharge quality – by standard effluent parameters' AND the figure provided in column 'Volume (megaliters/year)' in row 'Discharge to a third party without treatment in question 9.2.9 is equal to (+/-5%) figure provided in column 'Volume (megaliters/year) in row 'Total discharges' in question 9.2.2 - 1 point

A maximum of 5/5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/21 points

A maximum of 0/21 points is available for this route.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

Any option excluding 'Not relevant' selected in column '% of sites/facilities/ operations' in row 'Water withdrawals – volumes by source' AND

Any option excluding 'Not relevant' selected in column '% of sites/facilities/ operations' in row 'Water discharges – volumes by destination'

ROUTE A)

For each complete row where '76-99' OR '100%' is selected in column '% of sites/facilities/operations':

Any option selected excluding both 'Other, please specify' AND 'Unknown' in column 'Frequency of measurement' – 0.5 points.

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

For each row with 'Not relevant' selected in column '% of sites/facilities/operations' - 0/0 points

A maximum of 0/0 points is available for this route.

(Please note: Each row is assessed individually using ROUTE A) or ROUTE B). Therefore, the total numerator and denominator can vary, with a maximum of 6/6 points being possible for this question)

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/14 points

A maximum of 0/14 points is available for this route.

Leadership criteria

At least 5 Management points must be awarded to be eligible for Leadership points.

ROUTE A)

For each row where '100%' selected in column '% of sites/facilities/operations' AND 0.5/0.5 Management points awarded in row – 0.1 points

A maximum of 0.1/0.1 points is available for this route.

OR

ROUTE B)

For each row where 0/0 Management points awarded in row – 0/0 points

A maximum of 0/0 points is available for this route.

(Please note: Each row is assessed individually using ROUTE A) or ROUTE B). Therefore, the total numerator and denominator can vary, with a maximum of 1.2/1.2 points being possible for this question)

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/1.2 points

A maximum of 0/1.2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
12	12	5	5	6	6	1.2	1.2

(9.2) - Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Theme	Sector that scoring criteria apply to
W	OG

9.2 - (OG) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding row 'Entrained water associated with your metals & mining and/or coal sector activities - total volumes').

A maximum of 13/13 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/20 points

A maximum of 0/20 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

i) For each of the following rows:

- 'Water withdrawals – total volume'

- 'Water discharges – total volume'

- 'Water consumption – total volume'

- 'The provision of fully-functioning, safely managed WASH services to all workers'

- 'Produced water associated with your oil & gas sector activities - total volumes'

'26-50', '51-75', '76-99' or '100%' is selected in column '% of sites/facilities/operations' - 1 point

ii) '26-50', '51-75', '76-99' or '100%' selected in column '% of sites/facilities/operations' in row 'Water discharge quality – by standard effluent parameters'

OR

'Not relevant' selected in column '% of sites/facilities/operations' in row 'Water discharge quality – by standard effluent parameters' AND the figure provided in column 'Volume (megaliters/year)' in row 'Discharge to a third party without treatment in question 9.2.9 is equal to (+/-5%) figure provided in column 'Volume (megaliters/year) in row 'Total discharges' in question 9.2.2 - 1 point

A maximum of 6/6 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/22 points

A maximum of 0/22 points is available for this route.

Management criteria

The following conditions must be met to be eligible for Management points:

- Full Awareness points awarded

- Any option excluding 'Not relevant' selected in column '% of sites/facilities/ operations' in row 'Water withdrawals – volumes by source'

- Any option excluding 'Not relevant' selected in column '% of sites/facilities/ operations'

in row 'Water discharges – volumes by destination'

ROUTE A)

For each complete row where '76-99' OR '100%' is selected in column '% of sites/facilities/operations':

Any option selected excluding both 'Other, please specify' AND 'Unknown' in column 'Frequency of measurement' – 0.5 points

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

For each row with 'Not relevant' selected in column '% of sites/facilities/operations' - 0/0 points

A maximum of 0/0 points is available for this route.

(Please note: Each row is assessed individually using ROUTE A) or ROUTE B). Therefore, the total numerator and denominator can vary, with a maximum of 6.5/6.5 points being possible for this question)

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/14.5 points

A maximum of 0/14.5 points is available for this route.

Leadership criteria

At least 5 Management points must be awarded to be eligible for Leadership points.

ROUTE A)

For each row where '100%' selected in column '% of sites/facilities/operations' AND 0.5/0.5 Management points awarded in row – 0.1 points

A maximum of 0.1/0.1 points is available for this route.

OR

ROUTE B)

For each row where 0/0 Management points awarded in row – 0/0 points

A maximum of 0/0 points is available for this route.

(Please note: Each row is assessed individually using ROUTE A) or ROUTE B). Therefore, the total numerator and denominator can vary, with a maximum of 1.3/1.3 points being possible for this question)

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/1.3 points

A maximum of 0/1.3 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
13	13	6	6	6.5	6.5	1.3	1.3

(9.2) - Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Theme	Sector that scoring criteria apply to
W	MM/CO

9.2 - (MM/CO) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding row 'Produced water associated with your oil & gas sector activities - total volumes').

A maximum of 13/13 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/20 points

A maximum of 0/20 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

i) For each of the following rows:

- 'Water withdrawals – total volume'

- 'Water discharges – total volume'

- 'Water consumption – total volume'

- 'The provision of fully-functioning, safely managed WASH services to all workers'

- 'Entrained water associated with your metals & mining and/or coal sector activities - total volumes'

'26-50', '51-75', '76-99' or '100%' is selected in column '% of sites/facilities/operations' - 1 point

ii) '26-50', '51-75', '76-99' or '100%' selected in column '% of sites/facilities/operations' in row 'Water discharge quality – by standard effluent parameters'

OR

'Not relevant' selected in column '% of sites/facilities/operations' in row 'Water discharge quality – by standard effluent parameters' AND the figure provided in column 'Volume (megaliters/year)' in row 'Discharge to a third party without treatment in question 9.2.9 is equal to (+/-5%) figure provided in column 'Volume (megaliters/year)' in row 'Total discharges' in question 9.2.2 - 1 point

A maximum of 6/6 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/22 points

A maximum of 0/22 points is available for this route.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

Any option excluding 'Not relevant' selected in column '% of sites/facilities/ operations' in row 'Water withdrawals – volumes by source' AND

Any option excluding 'Not relevant' selected in column '% of sites/facilities/ operations' in row 'Water discharges – volumes by destination'

ROUTE A)

For each complete row where '76-99' OR '100%' is selected in column '% of sites/facilities/operations':

Any option selected excluding both 'Other, please specify' AND 'Unknown' in column 'Frequency of measurement' – 0.5 points.

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

For each row with 'Not relevant' selected in column '% of sites/facilities/operations' - 0/0 points

A maximum of 0/0 points is available for this route.

(Please note: Each row is assessed individually using ROUTE A) or ROUTE B). Therefore, the total numerator and denominator can vary, with a maximum of 6.5/6.5 points being possible for this question)

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/14.5 points

Leadership criteria

At least 5 Management points must be awarded to be eligible for Leadership points.

ROUTE A)

For each row where '100%' selected in column '% of sites/facilities/operations' AND 0.5/0.5 Management points awarded in row – 0.1 points

A maximum of 0.1/0.1 points is available for this route.

OR

ROUTE B)

For each row where 0/0 Management points awarded in row – 0/0 points

A maximum of 0/0 points is available for this route.

(Please note: Each row is assessed individually using ROUTE A) or ROUTE B). Therefore, the total numerator and denominator can vary, with a maximum of 1.3/1.3 points being possible for this question)

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/1.3 points

A maximum of 0/1.3 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
13	13	6	6	6.5	6.5	1.3	1.3

(9.2) - Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Theme	Sector that scoring criteria apply to
W	EU

9.2 - (EU) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding rows 'Entrained water associated with your metals & mining and/or coal sector activities - total volumes' AND 'Produced water associated with your oil & gas sector activities - total volumes').

A maximum of 12/12 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/19 points

A maximum of 0/19 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

i) For each of the following rows:

- 'Water withdrawals – total volume'

- 'Water discharges – total volume'

- 'Water consumption – total volume'

- 'The provision of fully-functioning, safely managed WASH services to all workers'

'26-50', '51-75', '76-99' or '100%' is selected in column '% of sites/facilities/operations' - 1

point

ii) '26-50', '51-75', '76-99' or '100%' selected in column '% of sites/facilities/operations' in row 'Water discharge quality – by standard effluent parameters'

OR

'Not relevant' selected in column '% of sites/facilities/operations' in row 'Water discharge quality – by standard effluent parameters' AND the figure provided in column 'Volume (megaliters/year)' in row 'Discharge to a third party without treatment in question 9.2.9 is equal to (+/-5%) figure provided in column 'Volume (megaliters/year) in row 'Total discharges' in question 9.2.2

OR

'Not relevant' selected in column '% of sites/facilities/operations' in row 'Water discharge quality – by standard effluent parameters' AND the sum of the figures in column 'Gross electricity generation (GWh)' in rows 'Hydropower', 'Wind' and 'Solar' is equal to or greater than 70% of figure in column 'Gross electricity generation (GWh)' in row 'Total' in question 1.16.1 - 1 point

A maximum of 5/5 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/21 points

A maximum of 0/21 points is available for this route.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

Any option excluding 'Not relevant' selected in column '% of sites/facilities/ operations' in row 'Water withdrawals – volumes by source' AND

Any option excluding 'Not relevant' selected in column '% of sites/facilities/ operations' in row 'Water discharges – volumes by destination'

ROUTE A)

For each complete row where '76-99' OR '100%' is selected in column '% of sites/facilities/operations':

Any option selected excluding both 'Other, please specify' AND 'Unknown' in column 'Frequency of measurement' – 0.5 points.

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

For each row with 'Not relevant' selected in column '% of sites/facilities/operations' - 0/0 points

A maximum of 0/0 points is available for this route.

(Please note: Each row is assessed individually using ROUTE A) or ROUTE B). Therefore, the total numerator and denominator can vary, with a maximum of 6/6 points being possible for this question)

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/14 points

A maximum of 0/14 points is available for this route.

Leadership criteria

At least 5 Management points must be awarded to be eligible for Leadership points.

ROUTE A)

For each row where '100%' selected in column '% of sites/facilities/operations' AND 0.5/0.5 Management points awarded in row – 0.1 points

A maximum of 0.1/0.1 points is available for this route.

OR

ROUTE B)

For each row where 0/0 Management points awarded in row – 0/0 points

A maximum of 0/0 points is available for this route.

(Please note: Each row is assessed individually using ROUTE A) or ROUTE B). Therefore, the total numerator and denominator can vary, with a maximum of 1.2/1.2 points being possible for this question)

OR

NON-DISCLOSURE ROUTE)

All columns NOT completed for all rows - 0/1.2 points

A maximum of 0/1.2 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
12	12	5	5	6	6	1.2	1.2

(9.2.1) - For your hydropower operations, what proportion of the following water aspects are regularly measured and monitored?

Theme	Sector that scoring criteria apply to
W	EU

9.2.1 - (EU) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Only rows 'Fulfilment of downstream environmental flows' AND 'Sediment loading' scored.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per completed row (excluding row 'Other, please specify') in proportion to the number of rows disclosed as follows:

Any of the following selected in column '% of sites/facilities/operations measured and monitored' – 2 points

- '26-50%'

- '51-75%'

- '76-99%'

- '100%'

A maximum of 2/2 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row (excluding row 'Other, please specify') in proportion to the number of rows disclosed as follows:

Either '76-99%' OR '100%' selected in column '% of sites/facilities/operations measured and monitored' - 4 points

A maximum of 4/4 points is available for this question

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per completed row (excluding row 'Other, please specify') in proportion to the number of rows disclosed as follows:

'100%' selected in column '% of sites/facilities/operations measured and monitored' – 0.2 points

A maximum of 0.2/0.2 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	2	2	4	4	0.2	0.2

Total Volumes

(9.2.2) - What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

9.2.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 9/9 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

- i) Either '76-99' OR '100%' selected in column '% of sites/facilities/operations' for row 'Water withdrawals – total volume' in question 9.2 – 1 point
- ii) Either '76-99' OR '100%' selected in column '% of sites/facilities/operations' for row 'Water discharges – total volume' in question 9.2 – 1 point
- iii) Either '76-99' OR '100%' selected in column '% of sites/facilities/operations' for row 'Water consumption – total volume' in question 9.2 – 1 point

iv) For each row where any option is selected excluding 'This is our first year of measurement' in column 'Comparison with previous reporting year' AND any option selected excluding 'Unknown' in column 'Primary reason for comparison with previous reporting year' – 0.5 points per row

A maximum number of 4.5/4.5 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

i) Figure in column 'Volume (megaliters/year)' in row 'Total withdrawals' is equal to ($\pm 5\%$) the sum of column 'Volume (megaliters/year)' in question 9.2.7 – 1 point

ii) Figure in column 'Volume (megaliters/year)' in row 'Total discharges' is equal to ($\pm 5\%$) the sum of column 'Volume (megaliters/year)' in question 9.2.8 – 1 point

iii) For each row where any of the following options selected in column 'Comparison with previous reporting year' in row 'Total withdrawals' AND 'Total consumption' - 1 point

- 'Much Lower'
- 'Lower'
- 'About the same'

OR

Either 'Much Higher' OR 'Higher' selected in column 'Comparison with previous reporting year' AND 'Mergers and acquisitions' is selected in column 'Primary reason for comparison with previous reporting year' – 1 point

iv) For each row where any option selected excluding 'Unknown' in column 'Five-year forecast' AND in column 'Primary reason for forecast' – 0.33 points

A maximum of 5/5 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

i) Reported figures match the formula below ($\pm 5\%$) – 1 point

$$C = W - D$$

Where:

C= row 'Total consumption' in column 'Volume (megaliters/year)'

W = row 'Total withdrawals' in column 'Volume (megaliters/year)'

D= row 'Total discharges' in column 'Volume (megaliters/year)'

ii) Any of the following options selected in column 'Five-year forecast' in row 'Total withdrawals' – :

- 'Much Lower'

- 'Lower'

- 'About the same'

OR

Either 'Much Higher' OR 'Higher' selected in column 'Five-year forecast' in row 'Total withdrawals' AND 'Mergers and acquisitions' selected in column 'Primary reason for forecast' in row 'Total withdrawals' – 0.5 points

A maximum of 1.5/1.5 points is available for this route.

ROUTE B)

i) Reported figures do not match the formula below ($\pm 5\%$) – 0/0 points

$$C = W - D$$

Where:

C= row 'Total consumption' in column 'Volume (megaliters/year)'

W = row 'Total withdrawals' in column 'Volume (megaliters/year)'

D= row 'Total discharges' in column 'Volume (megaliters/year)'

ii) Any of the following options selected in column 'Five-year forecast' in row 'Total withdrawals':

- 'Much Lower'

- 'Lower'

- 'About the same'

OR

Either 'Much Higher' OR 'Higher' selected in column 'Five-year forecast' in row 'Total withdrawals' AND 'Mergers and acquisitions' selected in column 'Primary reason for forecast' in row 'Total withdrawals' – 0.5 points

A maximum of 0.5/0.5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
9	9	4.5	4.5	5	5	0.5 or 1.5	0.5 or 1.5

(9.2.3) - In your oil & gas sector operations, what are the total volumes of water withdrawn, discharged, and consumed (by business division), how do they compare to the previous reporting year, and how are they forecasted to change?

Theme	Sector that scoring criteria apply to
W	OG

9.2.3 - (OG) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 5/5 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'This is our first year of measurement' in column 'Comparison with previous reporting year' AND any option selected excluding 'Unknown'

in column 'Primary reason for comparison with previous reporting year' - 1 point

A maximum of 10/10 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

- i) Any of the following selected in column 'Comparison with previous reporting year' – 1 point
- 'Much Lower'
 - 'Lower'
 - 'About the same'

OR

'Much Higher' OR 'Higher' selected in column 'Comparison with previous reporting year' AND 'Mergers and acquisitions' is selected in column 'Primary reason for comparison with previous reporting year' – 1 point

- ii) Any option selected excluding 'Unknown' in column 'Five-year forecast' AND any option selected excluding 'Unknown' in column 'Primary reason for forecast' – 1 point

A maximum of 2/2 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

- Any of the following selected in column 'Five-year forecast'
- 'Much Lower'
 - 'Lower'

- 'About the same'

OR

'Much Higher' OR 'Higher' selected in column 'Five-year forecast' AND 'Mergers and acquisitions' selected in column 'Primary reason for forecast' – 0.5 points

A maximum of 0.5/0.5 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	10	10	2	2	0.5	0.5

Withdrawals from water stressed areas

(9.2.4) - Indicate whether water is withdrawn from areas with water stress, provide the proportion, how it compares with the previous reporting year, and how it is forecasted to change.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.2.4 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% of total withdrawals that are withdrawn from areas with water stress').

A maximum of 9/9 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Any option excluding 'Unknown' selected in column 'Withdrawals are from areas with water stress' - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

'No' selected in column 'Withdrawals are from areas with water stress' AND either 'WRI Aqueduct' OR 'WWF Water Risk Filter' selected in column 'Identification tool' - 3 points

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

'No' selected in column 'Withdrawals are from areas with water stress' AND only 'Other, please specify' selected in column 'Identification tool' - 2.5 points

A maximum of 2.5/2.5 points is available for this route.

OR

ROUTE C)

If 'Yes' selected in column 'Withdrawals are from areas with water stress' AND either 'WRI Aqueduct' OR 'WWF Water Risk Filter' selected in column 'Identification tool':

i) Any option selected excluding 'This is our first year of measurement' in column 'Comparison with previous reporting year' AND any option selected excluding 'Unknown' in column 'Primary reason for comparison with previous reporting year' - 1 point

ii) Any option selected excluding 'Unknown' in column 'Five-year forecast' AND any option selected excluding both 'Unknown' AND 'Other, please specify' in column 'Primary reason for forecast' - 1 point

A maximum of 2/2 points is available for this route.

OR

ROUTE D)

If 'Yes' selected in column 'Withdrawals are from areas with water stress' AND only 'Other, please specify' selected in column 'Identification tool':

- i) Any option selected excluding 'This is our first year of measurement' in column 'Comparison with previous reporting year' AND any option selected excluding 'Unknown' in column 'Primary reason for comparison with previous reporting year' – 0.5 points
- ii) Any option selected excluding 'Unknown' in column 'Five-year forecast' AND any option selected excluding both 'Unknown' AND 'Other, please specify' in column 'Primary reason for forecast' – 0.5 points

A maximum of 1/1 point is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

ROUTE A)

'No' selected in column 'Withdrawals are from areas with water stress' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

- i) 'Yes' selected in column 'Withdrawals are from areas with water stress' AND any of the following options selected in column 'Comparison with previous reporting year' – 0.5 points
 - 'Much Lower'
 - 'Lower'
 - 'About the same'

OR

'Yes' selected in column 'Withdrawals are from areas with water stress' AND either 'Higher' OR 'Much Higher' selected in column 'Comparison with previous reporting year'

AND 'Mergers and acquisitions' selected in column 'Primary reason for comparison with previous reporting year' – 0.5 points

ii) Any of the following selected in column 'Five-year forecast' – 0.5 points

- 'Much Lower'
- 'Lower'
- 'About the same'

OR

Any of the following selected in column 'Five-year forecast' AND 'Mergers and acquisitions' selected in column 'Primary reason for forecast' – 0.5 points

- 'Higher'
- 'Much higher'

A maximum of 1/1 point is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
9	9	1	1	1, 2, 2.5 or 3	1, 2, 2.5 or 3	1	1

(9.2.5) - What proportion of the produced agricultural commodities that are significant to your organization originate from areas with water stress?

Theme	Sector that scoring criteria apply to
W	AC/FB

9.2.5 - (AC/FB) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

'Yes' selected in column 'The proportion of this commodity produced in areas with water stress is known' - 2 points

A maximum of 2/2 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

A description of anticipated future trends of the proportion provided in column 'Please explain' – 2 points

A maximum of 2/2 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

A description of how the metric is used within the organization provided in column 'Please explain' – 0.5 points

A maximum of 0.5/0.5 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	2	2	2	2	0.5	0.5

(9.2.6) - What proportion of the sourced agricultural commodities reported in 1.23 originate from areas with water stress?

Theme	Sector that scoring criteria apply to
W	AC/FB

9.2.6 - (AC/FB) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

'Yes' selected in column 'The proportion of this commodity sourced from areas with water stress is known' - 2 points

A maximum of 2/2 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

A description of anticipated future trends in the proportion provided 'Please explain' – 2

points

A maximum of 2/2 points is available for this question

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

A description of how the metric is used within the organization provided in column 'Please explain' – 0.5 points

A maximum of 0.5/0.5 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	2	2	2	2	0.5	0.5

Withdrawals by source

(9.2.7) - Provide total water withdrawal data by source.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.2.7 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

For each row:

Either 'Relevant' OR 'Not relevant' selected in column 'Relevance' – 1 point

A maximum of 6/6 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

Any option selected excluding 'About the same', 'Higher' or 'Much Higher' in column 'Comparison with previous reporting year' for row 'Groundwater – non-renewable'

For each row:

ROUTE A)

All of the following met - 0.5 points

'Relevant' selected in column 'Relevance' AND

Any option selected excluding 'This is our first year of measurement' in column

'Comparison with previous reporting year' AND

Any option selected excluding 'Unknown' in column 'Primary reason for comparison with previous reporting year'.

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

'Not relevant' selected in column 'Relevance' - 0/0 points

A maximum of 0/0 points is available for this route.

(Please note: Each row is assessed individually using ROUTE A) or ROUTE B). Therefore, the total numerator and denominator can vary, with a maximum of 3/3 points being possible for this question)

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	6	6	3	3	0	0

Discharges by destination

(9.2.8) - Provide total water discharge data by destination.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.2.8 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

For each row:

Either 'Relevant' OR 'Not relevant' selected in column 'Relevance' – 1 point

A maximum of 4/4 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

For each row:

ROUTE A)

All of the following met - 0.5 points

'Relevant' selected in column 'Relevance' AND

Any option selected excluding 'This is our first year of measurement' in column

'Comparison with previous reporting year' AND

any option selected excluding 'Unknown' in column 'Primary reason for comparison with previous reporting year'.

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

'Not relevant' is selected in column 'Relevance' – 0/0 points

A maximum of 0/0 points is available for this route.

(Please note: Each row is assessed individually using ROUTE A) or ROUTE B). Therefore, the total numerator and denominator can vary, with a maximum of 2/2 points being possible for this question)

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	4	4	2	2	0	0

Discharges by level(s) of treatment

(9.2.9) - Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

9.2.9 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

For each row:

Either 'Relevant' OR 'Not relevant' selected in column 'Relevance of treatment level to discharge' – 1 point

A maximum of 5/5 points is available for this question.

Row 'Other' not scored.

Management criteria

The following criteria must be met to be eligible for Management points:

Full Awareness points awarded AND The sum of column 'Volume (megaliters/year)' in question 9.2.9 is equal to (+/- 5%) figure in column 'Volume (megaliters/year)' in row 'Total discharges' in question 9.2.2.

For each row:

ROUTE A)

All of the following met - 0.5 points

'Relevant' selected in column 'Relevance of treatment level to discharge' AND

Any option excluding 'Unknown' selected in column 'Primary reason for comparison with previous reporting year' AND

Any option excluding 'Unknown' OR 'Not monitored' in column '% of your sites/facilities/operations this volume applies to'.

A maximum of 0.5/0.5 points is available for this route.

OR

ROUTE B)

'Not relevant' selected in column 'Relevance of treatment level to discharge' - 0.5 points

A maximum of 0.5/0.5 points is available for this route.

A maximum of 2.5/2.5 points is available for this question.

Row 'Other' not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	5	5	2.5	2.5	0	0

Emissions to water

(9.2.10) - Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.2.10 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Table completed – 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	1	1	0	0	0	0

Facility-wide water accounting and verification

(9.3) - In your direct operations and upstream value chain, what is the total number of facilities where you have identified water-related dependencies, impacts, risks, and opportunities with the potential to have a substantive effect on your organization or on the environment?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/PF/FB/AC/CH/RE/MM/ST/TS/ TO/TO-EPM/CG

9.3 - (GN/CN/CO/CE/PF/FB/AC/CH/RE/MM/ST/TS/ TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Please explain').

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in this value chain stage' NOT completed for all rows - 0/20.5 points

A maximum of 0/20.5 points is available for this route.

Awareness criteria

ROUTE A)

Either 'Yes, we have assessed...' OR 'No, we have assessed...' selected in column 'Identification of facilities in the value chain stage' - 1 point

A maximum of 1/1 point is available for this route.

Only row 'Direct operations' is scored.

OR

ROUTE B)

Any option selected excluding either 'Yes, we have assessed...' OR 'No, we have assessed...' in column 'Identification of facilities in the value chain stage' - 0/1 points

A maximum of 0/1 points is available for this route.

Only row 'Direct operations' is scored.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in the value chain stage' NOT completed for all rows - 0/8 points

A maximum of 0/8 points is available for this route.

Management criteria

ROUTE A)

'Yes, we have assessed...' selected in column 'Identification of facilities in the value chain stage' AND any option selected excluding 'Unknown' in column '% of facilities in direct operations that this represents' - 2 points

A maximum of 2/2 points is available for this route.

Only row 'Direct operations' is scored.

OR

ROUTE B)

'No, we have assessed...' in column 'Identification of facilities in the value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Only row 'Direct operations' is scored.

OR

ROUTE C)

Either 'No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and...' OR 'No we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but...' selected in column 'Identification of facilities in the value chain stage' - 0/2 points

A maximum of 0/2 points is available for this route.

Only row 'Direct operations' is scored.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in the value chain stage' NOT completed for all rows - 0/9 points

A maximum of 0/9 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected in column 'Identification of facilities in the value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in the value chain stage' NOT completed for all rows - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0 or 1	1	0 or 2	0 or 2	0	0

(9.3) - In your direct operations and upstream value chain, what is the total number of facilities where you have identified water-related dependencies, impacts, risks, and opportunities with the potential to have a substantive effect on your organization or on the environment?

Theme	Sector that scoring criteria apply to
W	EU

9.3 - (EU) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Please explain').

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in this value chain stage' NOT completed for all rows - 0/21 points

A maximum of 0/21 points is available for this route.

Awareness criteria

ROUTE A)

Either 'Yes, we have assessed...' OR 'No, we have assessed...' selected in column 'Identification of facilities in the value chain stage' - 1 point

A maximum of 1/1 point is available for this route.

Only row 'Direct operations' is scored.

OR

ROUTE B)

Any option selected excluding either 'Yes, we have assessed...' OR 'No, we have assessed...' in column 'Identification of facilities in the value chain stage' - 0/1 points

A maximum of 0/1 points is available for this route.

Only row 'Direct operations' is scored.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in the value chain stage' NOT completed for all rows - 0/8 points

A maximum of 0/8 points is available for this route.

Management criteria

ROUTE A)

'Yes, we have assessed...' selected in column 'Identification of facilities in the value chain stage' AND any option selected excluding 'Unknown' in column '% of facilities in direct operations that this represents' - 2 points

A maximum of 2/2 points is available for this route.

Only row 'Direct operations' is scored.

OR

ROUTE B)

'No, we have assessed...' in column 'Identification of facilities in the value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Only row 'Direct operations' is scored.

OR

ROUTE C)

Either 'No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and...' OR 'No we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but...' selected in column 'Identification of facilities in the value chain stage' - 0/2 points

A maximum of 0/2 points is available for this route.

Only row 'Direct operations' is scored.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in the value chain stage' NOT completed for all rows - 0/9 points

A maximum of 0/9 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected in column 'Identification of facilities in the value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in the value chain stage' NOT completed for all rows -

0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0 or 1	1	0 or 2	0 or 2	0	0

(9.3) - In your direct operations and upstream value chain, what is the total number of facilities where you have identified water-related dependencies, impacts, risks, and opportunities with the potential to have a substantive effect on your organization or on the environment?

Theme	Sector that scoring criteria apply to
W	OG

9.3 - (OG) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Please explain').

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in this value chain stage' NOT completed for all rows - 0/21 points

A maximum of 0/21 points is available for this route.

Awareness criteria

ROUTE A)

Either 'Yes, we have assessed...' OR 'No, we have assessed...' selected in column 'Identification of facilities in the value chain stage' - 1 point

A maximum of 1/1 point is available for this route.

Only row 'Direct operations' is scored.

OR

ROUTE B)

Any option selected excluding either 'Yes, we have assessed...' OR 'No, we have assessed...' in column 'Identification of facilities in the value chain stage' - 0/1 points

A maximum of 0/1 points is available for this route.

Only row 'Direct operations' is scored.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in the value chain stage' NOT completed for all rows - 0/8 points

A maximum of 0/8 points is available for this route.

Management criteria

ROUTE A)

'Yes, we have assessed...' selected in column 'Identification of facilities in the value chain stage' AND any option selected excluding 'Unknown' in column '% of facilities in direct operations that this represents' - 2 points

A maximum of 2/2 points is available for this route.

Only row 'Direct operations' is scored.

OR

ROUTE B)

'No, we have assessed...' in column 'Identification of facilities in the value chain stage' -

0/0 points

A maximum of 0/0 points is available for this route.

Only row 'Direct operations' is scored.

OR

ROUTE C)

Either 'No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and...' OR 'No we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but...' selected in column 'Identification of facilities in the value chain stage' - 0/2 points

A maximum of 0/2 points is available for this route.

Only row 'Direct operations' is scored.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in the value chain stage' NOT completed for all rows - 0/9 points

A maximum of 0/9 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected in column 'Identification of facilities in the value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Identification of facilities in the value chain stage' NOT completed for all rows - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0 or 1	1	0 or 2	0 or 2	0	0

(9.3.1) - For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/PF/FB/AC/CH/RE/MM/ST/TS/ TO/TO-EPM/CG

9.3.1 - (GN/CN/CO/CE/PF/FB/AC/CH/RE/MM/ST/TS/ TO/TO-EPM/CG) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns 'Facility name (optional)' AND 'Primary power generation source for your electricity generation at this facility' AND 'Oil & gas sector business division'). Partially completed rows will not receive full points.

A maximum of 12.5/12.5 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

ROUTE A)

Any option excluding 'Unknown' selected in column 'Located in area with water stress' - 3 points

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

In rows where 'Upstream value chain' selected in column 'Value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

The number of rows disclosed with 'Direct operations' selected in column 'Value chain stage' in question 9.3.1 equals the total number of facilities reported in rows where 'Direct operations' is selected in column 'Value chain stage' in question 9.3, except if the number of facilities reported is over 100 - 4 points

A maximum of 4/4 points is available for this route.

(Please note: If your organization has over 100 facilities reported in 9.3, you should report the top 100 facilities with the highest levels of dependencies, impacts, risks, or opportunities in 9.3.1. You will not be penalised in this scenario for not reporting the same number of rows in 9.3.1 as total number of facilities in 9.3.)

OR

ROUTE B)

In rows where 'Upstream value chain' selected in column 'Value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

ROUTE A)

In rows where 'Direct operations' is selected in column 'Value chain stage':

i) The sum of the following columns is equal to figure in column 'Total water withdrawals at this facility (megaliters)' ($\pm 5\%$) - 0.5 points

- 'Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes'
- 'Withdrawals from brackish surface water/seawater'
- 'Withdrawals from groundwater - renewable'
- 'Withdrawals from groundwater - non-renewable'
- 'Withdrawals from produced/entrained water'
- 'Withdrawals from third party sources'

ii) The sum of the following columns is equal to figure in column 'Total water discharges at this facility (megaliters)' ($\pm 5\%$) - 0.5 points

- 'Discharges to fresh surface water'
- 'Discharges to brackish surface water/seawater'
- 'Discharges to groundwater'
- 'Discharges to third party destinations'

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

In rows where 'Upstream value chain' selected in column 'Value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
12.5	12.5	3	3	4	4	0 or 1	0 or 1

(9.3.1) - For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Theme	Sector that scoring criteria apply to
W	EU

9.3.1 - (EU) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns 'Facility name (optional)' AND 'Oil & gas sector business division'). Partially completed rows will not receive full points.

A maximum of 13/13 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

ROUTE A)

Any option excluding 'Unknown' selected in column 'Located in area with water stress' - 3 points

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

In rows where 'Upstream value chain' selected in column 'Value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

The number of rows disclosed with 'Direct operations' selected in column 'Value chain stage' in question 9.3.1 equals the total number of facilities reported in rows where 'Direct operations' is selected in column 'Value chain stage' in question 9.3, except if the number of facilities reported is over 100 - 4 points

A maximum of 4/4 points is available for this route.

(Please note: If your organization has over 100 facilities reported in 9.3, you should report the top 100 facilities with the highest levels of dependencies, impacts, risks, or opportunities in 9.3.1. You will not be penalised in this scenario for not reporting the same number of rows in 9.3.1 as total number of facilities in 9.3.)

OR

ROUTE B)

In rows where 'Upstream value chain' selected in column 'Value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

ROUTE A)

In rows where 'Direct operations' is selected in column 'Value chain stage':

i) The sum of the following columns is equal to figure in column 'Total water withdrawals at this facility' ($\pm 5\%$) - 0.5 points

- 'Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes'
- 'Withdrawals from brackish surface water/seawater'
- 'Withdrawals from groundwater - renewable'
- 'Withdrawals from groundwater - non-renewable'
- 'Withdrawals from produced/entrained water'
- 'Withdrawals from third party sources'

ii) The sum of the following columns is equal to figure in column 'Total water discharges at this facility' ($\pm 5\%$) - 0.5 points

- 'Discharges to fresh surface water'
- 'Discharges to brackish surface water/seawater'
- 'Discharges to groundwater'
- 'Discharges to third party destinations'

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

In rows where 'Upstream value chain' selected in column 'Value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
13	13	3	3	4	4	0 or 1	0 or 1

(9.3.1) - For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Theme	Sector that scoring criteria apply to
W	OG

9.3.1 - (OG) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding columns 'Facility name (optional)' AND 'Primary power generation source for your electricity generation at this facility'). Partially completed rows will not receive full points.

A maximum of 13/13 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

ROUTE A)

Any option excluding 'Unknown' selected in column 'Located in area with water stress' - 3 points

A maximum of 3/3 points is available for this route.

OR

ROUTE B)

In rows where 'Upstream value chain' selected in column 'Value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

ROUTE A)

The number of rows disclosed with 'Direct operations' selected in column 'Value chain stage' in question 9.3.1 equals the total number of facilities reported in rows where 'Direct operations' is selected in column 'Value chain stage' in question 9.3, except if the number of facilities reported is over 100 - 4 points

A maximum of 4/4 points is available for this route.

(Please note: If your organization has over 100 facilities reported in 9.3, you should report the top 100 facilities with the highest levels of dependencies, impacts, risks, or opportunities in 9.3.1. You will not be penalised in this scenario for not reporting the same number of rows in 9.3.1 as total number of facilities in 9.3.)

OR

ROUTE B)

In rows where 'Upstream value chain' selected in column 'Value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

ROUTE A)

In rows where 'Direct operations' is selected in column 'Value chain stage':

i) The sum of the following columns is equal to figure in column 'Total water withdrawals at this facility' ($\pm 5\%$) - 0.5 points

- 'Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes'
- 'Withdrawals from brackish surface water/seawater'
- 'Withdrawals from groundwater - renewable'
- 'Withdrawals from groundwater - non-renewable'
- 'Withdrawals from produced/entrained water'
- 'Withdrawals from third party sources'

ii) The sum of the following columns is equal to figure in column 'Total water discharges at this facility' ($\pm 5\%$) - 0.5 points

- 'Discharges to fresh surface water'
- 'Discharges to brackish surface water/seawater'
- 'Discharges to groundwater'
- 'Discharges to third party destinations'

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

In rows where 'Upstream value chain' selected in column 'Value chain stage' - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
13	13	3	3	4	4	0 or 1	0 or 1

(9.3.2) - For the facilities referenced in 9.3.1 what proportion of water accounting data has been third party verified?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.3.2 - (GN/CN/CO/CE/OG/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 4/4 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

- i) '76-100' selected in column '% verified' in row 'Water withdrawals – total volume' - 1 point
 - ii) '76-100' selected in column '% verified' in row 'Water discharges – total volume' - 1 point
 - iii) '76-100' selected in column '% verified' in row 'Water discharges – quality by standard water quality parameters' - 1 point
- OR
- 'Not relevant' selected in column '% verified' in row 'Water discharges – quality by standard water quality parameters' AND 'No' OR 'Yes, withdrawals only' is selected in column 'Withdrawals or discharges in the reporting year' in all rows in question 9.3.1 - 1 point
- OR
- 'Not relevant' selected in column '% verified' in row 'Water discharges – quality by standard water quality parameters' AND the figure provided in column 'Volume (megaliters/year)' in row 'Discharge to a third party without treatment' in question 9.2.9 is equal to (\pm 5%) figure provided in column 'Volume (megaliters/year)' in row 'Total discharges' in question 9.2.2 – 1 point

A maximum of 3/3 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	4	4	3	3	0	0

(9.3.2) - For the facilities referenced in 9.3.1 what proportion of water accounting data has been third party verified?

Theme	Sector that scoring criteria apply to
W	EU

9.3.2 - (EU) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 4/4 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 4/4 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

i) '76-100' selected in column '% verified' in row 'Water withdrawals – total volume' - 1 point

ii) '76-100' selected in column '% verified' in row 'Water discharges – total volume' - 1 point

iii) '76-100' selected in column '% verified' in row 'Water discharges – quality by standard water quality parameters' - 1 point

OR

'Not relevant' selected in column '% verified' in row 'Water discharges – quality by standard water quality parameters' AND 'No' OR 'Yes, withdrawals only' is selected in column 'Withdrawals or discharges in the reporting year' in all rows in question 9.3.1 - 1 point

OR

'Not relevant' selected in column '% verified' in row 'Water discharges – quality by standard water quality parameters' AND the figure provided in column 'Volume (megaliters/year)' in row 'Discharge to a third party without treatment' in question 9.2.9 is equal to ($\pm 5\%$) figure provided in column 'Volume (megaliters/year)' in row 'Total discharges' in question 9.2.2 – 1 point

OR

'Not relevant' selected in column '% verified' in row 'Water discharges - quality by standard water quality parameters' AND the sum of the figures in column 'Gross electricity generation (GWh)' in rows 'Hydropower', 'Wind' and 'Solar' is equal to or greater than 70% of the figure in column 'Gross electricity generation (GWh)' in row 'Total' in question 1.16.1 - 1 point

A maximum of 3/3 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	4	4	3	3	0	0

Impact of facilities on CDP supply chain members (SC Only)

(9.4) - Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

9.4 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

(9.4.1) - Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

9.4.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator

0	0	0	0	0	0	0	0
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Water efficiency and water intensity

(9.5) - Provide a figure for your organization's total water withdrawal efficiency.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.5 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column 'Total water withdrawal efficiency').

A maximum of 2/2 points is available for this question.

Awareness criteria

Table complete – 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	1	1	0	0	0	0

(9.6) - Do you calculate water intensity for your activities in the chemical sector?

Theme	Sector that scoring criteria apply to
W	CH

9.6 - (CH) Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected - 4 points

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

No option selected - 0/11 points

A maximum of 0/11 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected - 4 points

A maximum of 4/4 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' - 0/4 points

A maximum of 0/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/11 points

A maximum of 0/11 points is available for this route.

Management criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/11 points

A maximum of 0/11 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0 or 4	4	0	0	0	0

(9.6.1) - For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.

Theme	Sector that scoring criteria apply to
W	CH

9.6.1 - (CH) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 7/7 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 7/7 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Column 'Please explain' provides the following:

- i) An explanation as to why the intensity has or has not changed from the previous reporting year, consistent with the selection in column 'Comparison with previous reporting year' - 1 point
- ii) How the metrics are used internally - 1 point

A maximum of 2/2 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Details on any strategy in place to reduce water intensity provided in column 'Please explain' - 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	7	7	2	2	1	1

(9.7) - Do you calculate water intensity for your electricity generation activities?

Theme	Sector that scoring criteria apply to
W	EU

9.7 - (EU) Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected - 2 points

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option not selected - 0/7 points

A maximum of 0/7 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/7 points

A maximum of 0/7 points is available for this route.

Management criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0 or 1	1	0	0	0	0

(9.7.1) - Provide the following intensity information associated with your electricity generation activities.

Theme	Sector that scoring criteria apply to
W	EU

9.7.1 - (EU) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 6/6 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Column 'Please explain' provides the following:

- i) An explanation as to why the intensity has or has not changed from the previous reporting year, consistent with the selection in column 'Comparison with previous reporting year' - 1 point
- ii) How the metrics are used internally - 1 point

A maximum of 2/2 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded proportionally to the number of rows completed as follows:

Details on any strategy in place to reduce water intensity provided in column 'Please explain' - 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	6	6	2	2	1	1

(9.8) - Provide water intensity information for each of the agricultural commodities identified in 1.23 that you produce.

Theme	Sector that scoring criteria apply to
W	AC/FB

9.8 - (AC/FB) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

'Yes' selected in column 'Water intensity information for this produced commodity is collected/calculated' – 2 points

A maximum of 2/2 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Column 'Please explain' provides the following:

i) An explanation as to why the intensity has or has not changed from the previous reporting year, consistent with the selection in column 'Comparison with previous reporting year' - 1 point

ii) How the metrics are used internally - 1 point

A maximum of 2/2 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

Details on any strategy in place to reduce water intensity provided in column 'Please explain' - 0.5 points

A maximum of 0.5/0.5 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	2	2	0.5	0.5

(9.9) - Provide water intensity information for each of the agricultural commodities identified in 1.23 that you source.

Theme	Sector that scoring criteria apply to
W	AC/FB

9.9 - (AC/FB) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

'Yes' selected in column 'Water intensity information for this sourced commodity is collected/calculated' – 2 points

A maximum of 2/2 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Column 'Please explain' provides the following:

i) An explanation as to why the intensity has or has not changed from the previous reporting year, consistent with the selection in column 'Comparison with previous reporting year' - 1 point

ii) How the metrics are used internally - 1 point

A maximum of 2/2 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

Details on any strategy in place to reduce water intensity provided in column 'Please explain' - 0.5 points

A maximum of 0.5/0.5 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	2	2	2	2	0.5	0.5

(9.10) - Do you calculate water intensity information for your metals and mining activities?

Theme	Sector that scoring criteria apply to
W	MM/CO

9.10 - (MM/CO) Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected - 4 points

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/9 points

A maximum of 0/9 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected - 4 points

A maximum of 4/4 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' - 0/4 points

A maximum of 0/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/9 points

A maximum of 0/9 points is available for this route.

Management criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0 or 4	4	0	0	0	0

(9.10.1) - For your top five products by revenue, provide the following intensity information associated with your metals and mining activities.

Theme	Sector that scoring criteria apply to
W	MM/CO

9.10.1 - (MM/CO) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 5/5 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Column 'Please explain' provides the following:

i) An explanation as to why the intensity has or has not changed from the previous reporting year, consistent with the selection in column 'Comparison with previous reporting year' - 1 point

ii) How the metrics are used internally - 1 point

A maximum of 2/2 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

Details on any strategy in place to reduce water intensity provided in column 'Please explain' - 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	5	5	2	2	1	1

(9.11) - Do you calculate water intensity for your activities associated with the oil & gas sector?

Theme	Sector that scoring criteria apply to
W	OG

9.11 - (OG) Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected - 4 points

A maximum of 4/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/10 points

A maximum of 0/10 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected - 4 points

A maximum of 4/4 points is available for this route.

OR

ROUTE B)

Any option selected excluding 'Yes' - 0/4 points

A maximum of 0/4 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/10 points

A maximum of 0/10 points is available for this route.

Management criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
4	4	0 or 4	4	0	0	0	0

(9.11.1) - Provide water intensity information associated with your activities in the oil & gas sector.

Theme	Sector that scoring criteria apply to
W	OG

9.11.1 - (OG) Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 6/6 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows disclosed.

A maximum of 6/6 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

Column 'Please explain' provides the following:

- i) An explanation as to why the intensity has or has not changed from the previous reporting year, consistent with the selection in column 'Comparison with previous reporting year' - 1 point
- ii) How the metrics are used internally - 1 point

A maximum of 2/2 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded proportionally to the number of rows disclosed as follows:

Details on any strategy in place to reduce water intensity provided in column 'Please explain' - 1 point

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	6	6	2	2	1	1

Water intensities of products (SC only)

(9.12) - Provide any available water intensity values for your organization's products or services.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.12 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Products and services

(9.13) - Do any of your products contain substances classified as hazardous by a regulatory authority?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.13 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected in column 'Products contain hazardous substances' – 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Products contain hazardous substances' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Awareness criteria

ROUTE A)

Any option selected excluding 'Unknown' selected in column 'Products contain hazardous substances' – 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Option 'Unknown' selected in column 'Products contain hazardous substances' – 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Products contain hazardous substances' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

No' selected in column 'Products contain hazardous substances' - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

ROUTE A)

Either 'Yes' OR 'No' selected in column 'Products contain hazardous substances' - 0/0 points

A maximum of 0/0 points is available for this route.

OR

ROUTE B)

'Unknown' selected in column 'Products contain hazardous substances' - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure	Disclosure	Awareness	Awareness	Management	Management	Leadership	Leadership
------------	------------	-----------	-----------	------------	------------	------------	------------

numerator	denominator	numerator	denominator	numerator	denominator	numerator	denominator
1	1	0 or 1	1	1	1	0	0 or 1

(9.13.1) - What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.13.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

Any option selected excluding 'Don't know' in column '% of revenue associated with products containing substances in this list' - 1 point

A maximum of 1/1 point is available for this question.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0	0	0	0

(9.14) - Do you classify any of your current products and/or services as low water impact?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

9.14 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this question.

Awareness criteria

Table completed - 2 points

A maximum of 2/2 points is available for this question.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

'Yes' selected in column 'Products and/or services classified as low water impact' - 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	2	2	1	1	0	0

Water-related targets

(9.15) - Do you have any water-related targets?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG

9.15 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

ROUTE A)

Any option selected - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/21 points

A maximum of 0/21 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected - 2 points

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected - 1/2 points

A maximum of 1/2 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to within the next two years' selected - 0/2 points

A maximum of 0/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/9 points

A maximum of 0/9 points is available for this route.

Management criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/6 points

A maximum of 0/6 points is available for this route.

Leadership criteria

ROUTE A)

Any option selected - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Option NOT selected - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0, 1 or 2	2	0	0	0	0

(9.15.1) - Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.15.1 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding row 'Other').

A maximum of 6/6 points is available for this question.

Awareness criteria

Full Disclosure points must be awarded to be eligible for Awareness points.

Any option selected excluding 'No, and we do not plan to within the next two years' selected in column 'Target set in this category' in at least one row - 1 point

A maximum of 1/1 point is available for this question.

Row 'Other' not scored.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

For each row:

ROUTE A)

'Yes' selected in column 'Target set in this category' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to within the next two years' selected in column 'Target set in this category' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

Row 'Other' not scored

Leadership criteria

i) 'Yes' selected in column 'Target set in this category' in row 'Water pollution' AND Any water pollution option selected in column 'Category of target & Quantitative metric' in any row in question 9.15.2 - 0.5 points

ii) 'Yes' selected in column 'Target set in this category' in row 'Water withdrawals' AND Any water withdrawals option selected in column 'Category of target & Quantitative

metric' in any row in question 9.15.2 - 0.5 points

iii) 'Yes' selected in column 'Target set in this category' in row 'Water, Sanitation, and Hygiene (WASH) services' AND

Any Water, Sanitation, and Hygiene (WASH) services option selected in column 'Category of target & Quantitative metric' in any row in question 9.15.2 - 0.5 points

A maximum of 1.5/1.5 points is available for this question.

(Please note: Corresponding quantitative metric option must be selected in a corresponding category of target in 9.15.2 e.g. 'Reduction in total water withdrawals' must be under 'Water withdrawals', NOT under 'Water use efficiency' to meet criterion ii.)

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	1	1	3	3	1.5	1.5

(9.15.2) - Provide details of your water-related targets and the progress made.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.15.2 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of rows disclosed (excluding column '% of target achieved relative to base year'). Partially completed rows will not receive full points.

A maximum of 14/14 points is available for this question.

Awareness criteria

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

- i) All of the following columns completed - 2 points
 - 'Target coverage'
 - 'Category of target & Quantitative metric'
 - 'Explain target coverage and identify any exclusions'

- ii) All of the following columns completed - 2 points
 - 'Date target was set'
 - 'End date of base year'
 - 'End date of target year'

- iii) All of the following columns completed - 2 points
 - 'Base year figure'
 - 'Target year figure'
 - 'Reporting year figure'

A maximum of 6/6 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:

Full Awareness points awarded AND

Date provided in column 'End date of base year' is before or the same as the date provided in column 'Date target was set' AND

Date provided in column 'Date target was set' is before or the same as the date provided in column 'End date of reporting year' in question 1.4 AND before the date provided in column 'End date of target year' AND

Date provided in column 'End date of target year' is after the date provided in column 'End date of reporting year' in question 1.4 OR Date provided in column 'End date of target year' is no earlier than one year before the date provided in column 'End date of reporting year' in question 1.4 AND column '% of target achieved relative to base year' is completed with a figure equal to or greater than 100 AND

Any of the following selected in column 'Target status in reporting year':

- 'New'
- 'Underway'
- 'Achieved'
- 'Revised'

(Please note: The eligibility conditions apply per row.)

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

- i) Figure greater than 0 provided in column '% of target achieved relative to base year' OR 'New' selected in column 'Target status in reporting year' AND the year provided in column 'Date target was set' is the same as the year in column 'End date of reporting year' in question 1.4 - 2 points
- ii) Any of the following selected in column 'Global environmental treaties/initiatives/frameworks aligned with or supported by this target' - 1 point
 - 'Zero Discharge of Hazardous Chemicals (ZDHC)'
 - 'Water Resilience Coalition'
 - 'Sustainable Development Goal 6'
 - 'Science Based Targets for Nature'
 - 'Wastewater Zero Commitment'

A maximum of 3/3 points is available for this question.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Points will be awarded per completed row in proportion to the number of rows disclosed as follows:

The following formula is met - 1 point
 '% of target achieved relative to base year' \geq ((year in column 'End date of reporting year' in question 1.4 - year in column 'End date of base year')/(year in column 'End date of target year' - year in column 'End date of base year'))*100

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
14	14	6	6	3	3	1	1

(9.15.3) - Why do you not have water-related target (s) and what are your plans to develop these in the future?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG

9.15.3 - (GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG)

Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 6/6 points is available.

Awareness criteria

Full Disclosure points must be awarded to be eligible for points at Awareness level.

ROUTE A)

'We are planning to introduce a target within the next two years' selected in column 'Primary reason' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'Important but not an immediate business priority' OR 'Lack of internal resources' selected in column 'Primary reason' - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

Management criteria

A maximum of 0/5 points is available for this question.

Leadership criteria

A maximum of 0/2 points is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
6	6	0.5 or 1	1	0	5	0	2

Module 12 – Environmental Performance – Financial Services

Environmental impact of portfolio and emissions breakdown (FS only)

(12.1) - Does your organization measure the impact of your portfolio on the environment?

Theme	Sector that scoring criteria apply to
W	FS

12.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in the following columns (if applicable) in proportion to the number of rows disclosed:

- 'We measure the impact of our portfolio on water'
- 'Primary reason for not measuring portfolio impact on water'
- 'Explain why your organization does not measure its portfolio impact on water'

Partially completed rows will not receive full points.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We measure the impact of our portfolio on water' NOT completed in all rows - 0/10 points

A maximum of 0/10 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

Points will be awarded per row in proportion to the number of rows disclosed as follows:

'Yes' selected in column 'We measure the impact of our portfolio on water' - 1 point

OR

'No, but we plan to do so in the next two years' selected in column 'We measure the impact of our portfolio on water' - 0.5/1 points

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We measure the impact of our portfolio on water' NOT completed in all rows - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

ROUTE A)

'Yes' selected in column 'We measure the impact of our portfolio on water' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Either 'No, but we plan to do so in the next two years' OR 'No, and we do not plan to do so in the next two years' selected in column 'We measure the impact of our portfolio on water' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We measure the impact of our portfolio on water' NOT completed in all rows - 0/2 points

A maximum of 0/2 points is available for this route.

Leadership criteria

ROUTE A)

Column 'We measure the impact of our portfolio on water' completed in any row - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'We measure the impact of our portfolio on water' NOT completed in all rows - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	0 or 1	1	0	0

(12.1.3) - Provide details of the other metrics used to track the impact of your portfolio on the environment.

Theme	Sector that scoring criteria apply to
W	FS

12.1.3 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding columns '% of portfolio covered in relation to total portfolio value' AND '% of emissions calculated using data obtained from clients/investees' AND 'Total value of assets included in the calculation').

A maximum of 7/7 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed row in proportion to the number of rows displayed (excluding columns '% of portfolio covered in relation to total portfolio value' AND '% of emissions calculated using data obtained from clients/investees' AND 'Total value of assets included in the calculation').

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Full Awareness points must be awarded to be eligible for Management points.

Figure greater than 0 provided in column 'Metric value in the reporting year' - 1 point

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Full Management points awarded - 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' in any row - 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1	1	1	1	1	1

Environmentally sustainable products/services (FS only)

(12.6) - Do any of your existing products and services enable clients to mitigate and/or adapt to the effects of environmental issues?

Theme	Sector that scoring criteria apply to
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W	FS
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12.6 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Existing products and services...' NOT completed - 0/8 points

A maximum of 0/8 points is available for this route.

Awareness criteria

ROUTE A)

'Yes' selected in column 'Existing products and services...' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, but we plan to...' selected in column 'Existing products and services...' AND Both columns 'Primary reasons for not offering products and services ...' AND 'Explain why your organization does not offer products and services...' completed - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, and we do not plan to...' selected in column 'Existing products and services...' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Existing products and services...' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Management criteria

ROUTE A)

'Yes' selected in column 'Existing products and services...' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

Either 'No, but we plan to...' OR 'No, and we do not plan to...' selected in column 'Existing products and services...' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Existing products and services...' NOT completed - 0/4 points

A maximum of 0/4 points is available for this route.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
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3	3	0, 0.5 or 1	1	0 or 1	1	0	0
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(12.6.1) - Provide details of your existing products and services that enable clients to mitigate and/or adapt to the effects of environmental issues, including any taxonomy or methodology used to classify the products and services.

Theme	Sector that scoring criteria apply to
W	FS

12.6.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue':

Points will be awarded per completed cell in proportion to the number of rows disclosed. Partially completed rows will not receive full points.

A maximum of 5/5 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue' - 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points must be awarded AND

'Water' selected in column 'Environmental issue' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues':

Points will be awarded per row in proportion to the number of rows disclosed as follows:

i) Any of the following options selected in column 'Type of solution financed, invested in or insured' - 2 points

- 'Landscape and/or jurisdictional initiative'

- 'Water supply and sewer networks infrastructure'
- 'Water treatment infrastructure'
- 'Wastewater treatment infrastructure'
- 'WASH services'
- 'Water resources and ecosystem protection'
- 'Flood/drought resilience'
- 'Regenerative production'
- 'Nature-based solutions'
- 'Not applicable'

A maximum of 2/2 points is available for this question.

Management criteria

The following conditions must be met to be eligible for Management points:
Full Awareness points must be awarded AND
'Water' selected in column 'Environmental issue' in at least one row.

For rows where 'Water' is selected in column 'Environmental issues':

Points will be awarded per row in proportion to the number of rows disclosed as follows:

- i) Any option selected excluding 'Externally classified using other taxonomy or methodology, please specify' in column 'Taxonomy or methodology used to identify product characteristics' - 1 point
- ii) Figure greater than 0 provided in both columns '% of portfolio aligned with a taxonomy or methodology in relation to total portfolio value ' AND '% of asset value aligned with a taxonomy or methodology ' - 2 points

A maximum of 3/3 points is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
5	5	2	2	3	3	0	0

Other portfolio targets

(12.7) - Has your organization set targets for deforestation and conversion-free and/or water secure lending, investing and/or insuring?

Theme	Sector that scoring criteria apply to
W	FS

12.7 - (FS) Scoring criteria

Disclosure criteria

For the 'Water' row:

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 2/2 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Target set' NOT completed - 0/9 points

A maximum of 0/9 points is available for this route.

Awareness criteria

For the 'Water' row:

ROUTE A)

'Yes, we have set water-secure lending, investing and/or insuring targets' selected in column 'Target set' - 1 point

A maximum of 1/1 point is available for this route.

OR

ROUTE B)

'No, we have not set such targets, but we plan to within the next two years' selected in column 'Target set' AND

Column 'Explain why your organization has not set targets for deforestation- and conversion-free and/or water secure lending, investing and/or insuring' completed - 0.5/1 points

A maximum of 0.5/1 points is available for this route.

OR

ROUTE C)

'No, we have not set such targets and we do not plan to in the next two years' selected in column 'Target set' - 0/1 points

A maximum of 0/1 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Target set' NOT completed - 0/2.5 points

A maximum of 0/2.5 points is available for this route.

Management criteria

For the 'Water' row:

ROUTE A)

'Yes, we have set water-secure lending, investing and/or insuring targets' selected in column 'Targets set' - 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Target set' NOT completed - 0/3 points

A maximum of 0/3 points is available for this route.

Leadership criteria

For the 'Water' row:

ROUTE A)

Column 'Target set' completed - 0/0 points

A maximum of 0/0 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Target set' NOT completed - 0/1 points

A maximum of 0/1 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	0, 0.5 or 1	1	1	1	0	0

(12.7.1) - Provide details of your targets for deforestation-free and conversion-free and/or water secure lending, investing and/or insuring.

Theme	Sector that scoring criteria apply to
W	FS

12.7.1 - (FS) Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered by the target':

Points will be awarded per completed cell in proportion to the number of cells displayed (excluding column '% of target achieved').

A maximum of 7/7 points is available for this route.

One row scored

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered by the target' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered by the target':

The following conditions must be met to be eligible for Awareness points:

Full Disclosure points awarded AND

Year provided in column 'End date of base year' must be before or the same as the year provided in column 'Date target was set' AND

Year provided in column 'Date target was set' must be before or the same as the year at the end of the reporting period provided in column 'End date of reporting year' in question 1.4 AND

Year provided in column 'Date target was set' AND the year in column 'End date of base year' must be before the year provided in column 'End date of target' AND

Year provided in column 'End date of target' is the same as or after the year at the end of the reporting period provided in column 'End date of reporting year' in question 1.4 AND

If any '% of...' option is selected in column 'Target metric': column 'Target value' must be completed with a figure between 0.01-100.

i) Any option excluding 'Other, please specify' selected in column 'Targets set' - 1 point

ii) Figure greater than 0 provided in column '% of portfolio covered by the target in relation to total portfolio value' – 0.5 points

A maximum of 1.5/1.5 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered by the target' – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered by the target':

Full Awareness points must have been awarded to be eligible for Management points.

Column '% of target achieved' is completed with figure greater than 0 OR year provided in column 'Date target was set' is the same as the end of the reporting period provided in column 'End date of reporting year' in question 1.4. – 2 points

A maximum of 2/2 points is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered by the target' – 0/0 points

A maximum of 0/0 points is available for this route.

Leadership criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue covered by the target':

Full Management points must be awarded to be eligible for Leadership points.

Figure greater than 0 provided in column '% of target achieved' AND
 The following formula must be met: Figure provided in column '% of target achieved' \geq
 $(\text{year in column 'End date of reporting year' in question 1.4} - \text{year in column 'End date of base year'}) / (\text{year in column 'End date of target'} - \text{year in column 'End date of base year'}) * 100 - 1$ point

A maximum of 1/1 point is available for this route.

One row scored.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue covered by the target' – 0/0 points

A maximum of 0/0 points is available for this route.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
7	7	1.5	1.5	2	2	1	1

Module 13 – Further Information & Sign-off

Verification of other environmental information

(13.1) - Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

13.1 - Scoring criteria

Disclosure criteria

ROUTE A)

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 3/3 points is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Other environmental information included in your CDP response is verified and/or assured by a third party' NOT completed - 0/5 points

A maximum of 0/5 points is available for this route.

Awareness criteria

ROUTE A)

Full Disclosure points must be awarded to be eligible for Awareness points.

Any option selected excluding 'No, and we do not plan to obtain third-party verification/assurance of other environmental information in our CDP response within the next two years' in column 'Other environmental information included in your CDP response is verified and/or assured by a third party' – 1 point

A maximum of 1/1 point is available for this route.

OR

NON-DISCLOSURE ROUTE)

Column 'Other environmental information included in your CDP response is verified and/or assured by a third party' NOT completed - 0/2 points

A maximum of 0/2 points is available for this route.

Management criteria

Full Awareness points must be awarded to be eligible for Management points.

'Yes' selected in column 'Other environmental information included in your CDP response is verified and/or assured by a third party' – 1 point

A maximum of 1/1 point is available for this question.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
3	3	1	1	1	1	0	0

(13.1.1) - Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

13.1.1 - Scoring criteria

Disclosure criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue for which data has been verified and/or assured':

Points will be awarded per completed row in proportion to the number of rows disclosed (excluding column 'Attach verification/assurance evidence/report (optional)'). Partially completed rows will not receive full points.

A maximum of 2/2 points is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue for which data has been verified and/or assured' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Awareness criteria

ROUTE A)

For rows where 'Water' is selected in column 'Environmental issue for which data has been verified and/or assured':

Table completed – 1 point

A maximum of 1/1 point is available for this route.

OR

NOT APPLICABLE ROUTE)

'Water' NOT selected in column 'Environmental issue for which data has been verified and/or assured' in any row – 0/0 points

A maximum of 0/0 points is available for this route.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
2	2	1	1	0	0	0	0

Further information

(13.2) - Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

13.2 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0

Sign off

(13.3) - Provide the following information for the person that has signed off (approved) your CDP response.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ST/TS/TO/TO-EPM/CG/FS

13.3 - Scoring criteria

Disclosure criteria

Points will be awarded per completed cell in proportion to the number of cells displayed.

A maximum of 1/1 point is available for this question.

Awareness criteria

Not scored.

Management criteria

Full Disclosure points must be awarded to be eligible for Management points.

ROUTE A)

Any of the following selected in column 'Corresponding job category' – 2 points

- 'Board Chair'
- 'Director on board'
- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Procurement Officer (CPO)'
- 'Chief Risk Officer (CRO)'
- 'Chief Sustainability Officer (CSO)'
- 'Other C-Suite Officer'
- 'President'
- 'General Counsel'

A maximum of 2/2 points is available for this route.

OR

ROUTE B)

Any of the following selected in column 'Corresponding job category' – 1 point

- 'Business unit manager'
- 'Energy manager'
- 'Environmental, health and safety manager'
- 'Environment/Sustainability manager'
- 'Facilities manager'
- 'Process operation manager'
- 'Procurement manager'
- 'Public affairs manager'
- 'Risk manager'
- 'Other, please specify'

A maximum of 1/2 points is available for this route.

Leadership criteria

Full Management points must be awarded to be eligible for Leadership points.

Any of the following options selected in column 'Corresponding job category' – 1 point

- 'Board Chair'
- 'Director on board'
- 'Chief Executive Officer (CEO)'
- 'Chief Financial Officer (CFO)'
- 'Chief Operating Officer (COO)'
- 'Chief Sustainability Officer (CSO)'
- 'President'
- 'General Counsel'

A maximum of 1/1 point is available for this question.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
1	1	0	0	1 or 2	2	1	1

(13.4) - Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Theme	Sector that scoring criteria apply to
W	GN/CN/CO/CE/OG/EU/PF/FB/AC/CH/RE/MM/ ST/TS/TO/TO-EPM/CG/FS

13.4 - Scoring criteria

Disclosure criteria

Not scored.

Awareness criteria

Not scored.

Management criteria

Not scored.

Leadership criteria

Not scored.

Point Allocation

Disclosure numerator	Disclosure denominator	Awareness numerator	Awareness denominator	Management numerator	Management denominator	Leadership numerator	Leadership denominator
0	0	0	0	0	0	0	0
