Orkla ASA - Water Security 2023

W0. Introduction

W0.1

(W0.1) Give a general description of and introduction to your organization.

Orkla is a leading supplier of branded consumer goods to the grocery, out-of home, specialized retail, pharmacy, and bakery sectors. The Nordic and Baltic regions and selected countries in Central Europe are Orkla's main markets. The Orkla Group also holds strong positions in selected product categories in India.

Orkla's Branded Consumer Goods business comprises the Orkla Foods Nordic & Baltics, Orkla Foods International, Orkla Confectionery & Snacks, Orkla Care and Orkla Food Ingredients business areas. Orkla also has operations organised under the Orkla Investments business area, consisting of its investment in Jotun (42.6% interest), in addition to Hydro Power and financial assets. Orkla ASA is listed on the Oslo Stock Exchange and its head office is in Oslo, Norway. As of 31 December 2022, Orkla had 20,420 employees. The Group's turnover in 2022 totaled NOK 55.4 billion.

Orkla's strategic objective is to strengthen its position as the leading branded consumer goods company in the Nordics, Baltics, Central Europe, India, and other selected markets. Innovations based on the Group's unique local customer and consumer insight are an important growth driver. By working more closely as "One Orkla", the Group will more effectively exploit economies of scale and create cross-cutting synergies. In this way, Orkla will strengthen its long-term competitiveness, while preserving its local presence. In 2022 it was decided to transform Orkla into a leading industrial investment company with a brand and consumer-oriented scope. By establishing autonomous portfolio companies with their own company boards, we will ensure greater structural flexibility in the future and improve long-term value creation. The business framework will be brands and consumer-oriented companies

Orkla wishes to contribute to sustainable development by offering healthy, environmentally friendly products, maintaining high food safety standards, making efficient use of resources, carrying out supply chain improvements and generally operating responsibly. Orkla's sustainability work is pivotal to Orkla's ability to create growth, build trust and remain a competitive business. In 2017 the Group developed new, common sustainability targets that will apply up to 2025. In 2020, Orkla launched a new internal sustainability aspiration up to 2030 which underscores the **importance** of sustainable products and of mobilizing the entire organization. Orkla's sustainability strategy covers the following main topics: nutrition and wellness, safe products, sustainable sourcing, environmental engagement and care for people and society. We are committed to helping solve global health and sustainability challenges and support the UN's global goals. Sustainability has become a natural part of our business model, and we have developed criteria for how we define sustainable products.

Orkla will continue it's journey to sustainable production and consumption as an investment company.

W-FB0.1a/W-AC0.1a

(W-FB0.1a/W-AC0.1a) Which activities in the food, beverage, and tobacco and/or agricultural commodities sectors does your organization engage in?

Processing/Manufacturing

W0.2

(W0.2) State the start and end date of the year for which you are reporting data.

	Start date	End date
Reporting year	January 1 2022	December 31 2022

W0.3

(W0.3) Select the countries/areas in which you operate.

Åland Islands
Austria
Czechia
Denmark
Estonia
Finland
Germany
Greece
Hungary
Iceland
India
Latvia
Lithuania
Malaysia
Netherlands
Norway
Poland
Portugal
Romania
Slovakia
Spain
Sweden
Switzerland
United Kingdom of Great Britain and Northern Ireland

W0.4

(W0.4) Select the currency used for all financial information disclosed throughout your response.

NOK

W0.5

(W0.5) Select the option that best describes the reporting boundary for companies, entities, or groups for which water impacts on your business are being reported.

Companies, entities or groups over which operational control is exercised

W0.6

(W0.6) Within this boundary, are there any geographies, facilities, water aspects, or other exclusions from your disclosure?

No

W0.7

(W0.7) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Indicate whether you are able to provide a unique identifier for your organization.	Provide your unique identifier
Yes, an ISIN code	0010848237

W1. Current state

W1.1

(W1.1) Rate the importance (current and future) of water quality and water quantity to the success of your business.

	Direct use importance rating	Indirect use importance rating	Please explain
Sufficient amounts of good quality freshwater available for use	Important	Important	Orkla uses freshwater in the products as well as within the production process. Therefore, freshwater supply is very important for our direct operations. When it comes to indirect operations, freshwater supply is vital as large parts of Orkla's raw materials are agricultural products, and water for irrigation is crucial. The importance of good quality freshwater will remain vital for our direct and indirect operations. Freshwater remains a key ingredient for number a of Orkla's products, therefore its availability was assessed as vital.
Sufficient amounts of recycled, brackish and/or produced water available for use	Not very important	Not very important	Around 8% of the water withdrawn is recycled after treatment in the companies' own production process. Treated water can be used in the production of food products, but low-quality water is not of sufficient quality to be used in food production and is therefore assessed as not very important for our direct operations. It can, as an alternative, be used in cooling systems as long as it has no contact with products. The importance of low-quality water will remain not very important for our direct operations as long as it cannot be used for food production Further, in agriculture, good quality water is needed for high yield production. Therefore, we assessed use of recycled/brackish water as not very important in our indirect operations and we assume it will remain not very important in our indirect operations if it does not meet quality criteria. Also in agriculture, good quality water is needed for high yield production. Therefore, we assessed the use of recycled/brackish water as not very important in our indirect operations and we assume it will remain not very important in our indirect operations.

W-FB1.1a/W-AC1.1a

(W-FB1.1a/W-AC1.1a) Which water-intensive agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue? Select up to five.

Agricultural commodities	% of revenue dependent on these agricultural commodities	Produced and/or sourced	Please explain
Cattle products	10-20	Sourced	A broad range of Orkla's products include dairy products and we estimate that 11 - 20% of the revenues come from products with raw materials originating from dairy products.
Sugar	21-40	Sourced	A broad range of Orkla's products include sugar and we estimate that 20-40% of the revenues come from products with sugars as an ingredient.
Palm oil	Less than 10%	Sourced	A range of Orkla's products include palm oil and we estimate that less than 10% of the revenues come from products with palm oil as an ingredient.
Soy	Less than 10%	Sourced	A range of Orkla's products include soy and we estimate that less than 10% of the revenues come from products with soy as an ingredient.
Rice	Less than 10%	Sourced	A range of Orkla's products include rice and we estimate that less than 10% of the revenues come from products with rice as an ingredient.

W1.2

(W1.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

	% of sites/facilities/operations	Frequency of measurement	Method of measurement	Please explain
Water withdrawals – total volumes	100%	Continuously	Orkla has more than 100 production sites and the monitoring practice will vary. These water aspects are monitored with the use of on-site meters, through control of bills from water suppliers, or a combination of both. The practice depends on the size and complexity of the site. The monitoring varies from site to site depending on production. Where on-site meters are installed, the measurement is continuous, but at least monthly or once a week depending on the requirements.	Orkla measures water withdrawal for all company operations (no exclusions). As an FMCG company producing different types of merchandise including food products we continuously monitor different water aspects. The reported proportion of monitored water aspect relates to all Orkla's operations.
Water withdrawals – volumes by source	100%	Continuously	Orkla has more than 100 production sites and the monitoring practice will vary. These water aspects are monitored with the use of on-site meters, through control of bills from water suppliers, or a combination of both. The practice depends on the size and complexity of the site. The monitoring varies from site to site depending on production. Where on-site meters are installed, the measurement is continuous, but at least monthly or once a week depending on the requirements.	Orkla continuously measures water withdrawal for all company operations, divided into: surface water, groundwater, municipal water and other water supply. The reported proportion of monitored water aspect relates to all Orkla's operations.
Entrained water associated with your metals & mining and/or coal sector activities - total volumes [only metals and mining and coal sectors]	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Produced water associated with your oil & gas sector activities - total volumes [only oil and gas sector]	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Water withdrawals quality	100%	Continuously	The information about quality of water withdrawals is obtained from water suppliers at least once a month.	Orkla continuously monitors quality of water withdrawal for all company operations. The reported proportion of monitored water aspect relates to all Orkla's operations.
Water discharges – total volumes	100%	Continuously	This water aspect is monitored with use of on-site meters or through information from waste water receivers at least once a month.	Orkla continuously measures water discharge for all company operations. The reported proportion of monitored water aspect relates to all Orkla's operations.
Water discharges – volumes by destination	100%	Continuously	This water aspect is monitored with use of on-site meters or through information from wastewater receivers at least once a month.	Orkla continuously measures water discharge for all company operations dividing it into: discharge to the environment, discharge to internal treatment plant and discharge to external/municipal treatment plant. The reported proportion of monitored water aspect relates to all Orkla's operations.
Water discharges – volumes by treatment method	100%	Continuously	The facilities continuously measure the amounts of water treated on site and sent to local municipal treatment plants with use of onsite meters.	Orkla 's sites collect data related to different methods of water treatment.
Water discharge quality – by standard effluent parameters	100%	Continuously	This water aspect is monitored through regular examination of water samples in laboratory monthly, weekly or daily and reported to local authorities according to permit requirements.	Orkla continuously monitors quality of water discharge to environment for all company operations to avoid environmental pollution and negative effects of possible errors within operations on site. The data is reported to Orkla Corporate annually. The reported proportion of monitored water aspect relates to all Orkla's operations.
Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)	Not relevant	<Not Applicable>	<Not Applicable>	Mentioned priority substances been assessed as not relevant for Orkla since conducted risk assessment showed that there are no emissions of nitrates, phosphates, pesticides, and/or other priority substances from Orkla operations. Nevertheless, Orkla continuously monitors quality of water discharge through such indicators as BOD, COD, fats and particles, where relevant to avoid environmental pollution and negative effects of possible errors within operations on sites. The data is reported to Orkla Corporate annually. We are not expecting that emissions of mentioned substances will be relevant in the future, because Orkla is planning to continue operating in the same sector, where these emissions do not occur.
Water discharge quality – temperature	100%	Daily	The temperature of discharged water is typically measured once a day.	Water temperature measurement is implemented and followed up in accordance with local requirements at all sites where relevant. Orkla Corporate controls compliance with local requirements from authorities and regulations through regular corporate audits at all sites.
Water consumption – total volume	100%	Yearly	Orkla continuously measures water consumption for all company operations. This is done through comparison of water withdrawal with water discharge once a year.	The reported proportion of monitored water aspect relates to all Orkla's operations.
Water recycled/reused	100%	Continuously	Orkla continuously measures amount of recycled/reused water for all operations. This water aspect is monitored with use of on-site meters and gathered by Orkla corporate once a year.	The reported proportion of monitored water aspect relates to all Orkla's operations.
The provision of fully-functioning, safely managed WASH services to all workers	100%	Continuously	Orkla continuously measures amounts of water used in facilities providing wash service for workers for all operations. This is done with use of on-site meters.	Provision of fully-functioning, safely managed WASH services to all workers is non negotiable for Orkla and is included in our policies.

W1.2b

(W1.2b) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Please explain
Total withdrawals	7625	About the same	Increase/decrease in business activity	Lower	Investment in water-smart technology/process	Water withdrawal is on the same level as in 2021, the slight 3-4% increase is explained by change in production process on several factories, for example at Jastbolaget in Sweden
Total discharges	4041	Lower	Increase/decrease in business activity	Lower	Investment in water-smart technology/process	Water discharge has decreased, due to change in production process and increase in activity, for example at Jastbolaget in Sweden
Total consumption	3584	Higher	Increase/decrease in business activity	Lower	Investment in water-smart technology/process	Water consumption has slightly increased due to change in production process and increased production in several big factories, for example at Jastbolaget in Sweden.

W1.2d

(W1.2d) Indicate whether water is withdrawn from areas with water stress, provide the proportion, how it compares with the previous reporting year, and how it is forecasted to change.

	Withdrawals are from areas with water stress	% withdrawn from areas with water stress	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Identification tool	Please explain
Row 1	Yes	1-10	Lower	Investment in water-smart technology/process	Lower	Investment in water-smart technology/process	WRI Aqueduct	We have assessed all locations where Orkla has operations using the WRI Aqueduct tool. WRI Aqueduct's tools map water stress areas using open-source, peer-reviewed data. We have mapped all locations where Orkla operates with at least medium-high overall water risk using the water risk atlas and concluded that only India and Romania are in water-stressed areas. This accounts for 2-3% of the total water withdrawal in Orkla Group in 2022. Water stressed area is then defined as an area with baseline water stress - equal to/greater than 'High': 40-80% (WRI Aqueduct)

W-FB1.2e/W-AC1.2e

(W-FB1.2e/W-AC1.2e) For each commodity reported in question W-FB1.1a/W-AC1.1a, do you know the proportion that is produced/sourced from areas with water stress?

Agricultural commodities	The proportion of this commodity produced in areas with water stress is known	The proportion of this commodity sourced from areas with water stress is known	Please explain
Cattle products	Not applicable	Yes	Orkla does not produce questioned commodity - only sourcing. The water-stressed areas were identified with the use of WWF Water Risk Filter. This tool was used, due to it's good reputation among stakeholders, easy availability and comprehensive provided assessment. Areas with high and very high risk (3.4-5.4) were taken into consideration.
Palm oil	Not applicable	Yes	Orkla does not produce questioned commodity - only sourcing. The water-stressed areas were identified with the use of WWF Water Risk Filter. This tool was used, due to it's good reputation among stakeholders, easy availability and comprehensive provided assessment. Areas with high and very high risk (3.4-5.4) were taken into consideration.
Rice	Not applicable	Yes	Orkla does not produce questioned commodity - only sourcing. The water-stressed areas were identified with the use of WWF Water Risk Filter. This tool was used, due to it's good reputation among stakeholders, easy availability and comprehensive provided assessment. Areas with high and very high risk (3.4-5.4) were taken into consideration.
Soy	Not applicable	Yes	Orkla does not produce questioned commodity - only sourcing. The water-stressed areas were identified with the use of WWF Water Risk Filter. This tool was used, due to it's good reputation among stakeholders, easy availability and comprehensive provided assessment. Areas with high and very high risk (3.4-5.4) were taken into consideration.
Sugar	Not applicable	Yes	Orkla does not produce questioned commodity - only sourcing. The water-stressed areas were identified with the use of WWF Water Risk Filter. This tool was used, due to it's good reputation among stakeholders, easy availability and comprehensive provided assessment. Areas with high and very high risk (3.4-5.4) were taken into consideration.

W-FB1.2g/W-AC1.2g

(W-FB1.2g/W-AC1.2g) What proportion of the sourced agricultural commodities reported in W-FB1.1a/W-AC1.1a originate from areas with water stress?

Agricultural commodities	% of total agricultural commodity sourced from areas with water stress	Please explain
Cattle products	0%	Orkla sources cattle products from Nordic countries and West Europe where there are no water-stressed areas. We are going to continue sourcing cattle products from these locations in the future. The metric % of commodity sourced from areas with water stress is used as part of the overall sustainability assessment and to identify areas, where we need to work together with our suppliers on building water resilience. No major change in sourcing origin is predicted.
Palm oil	1-10	Orkla sources palm oil mainly from Indonesia and Malaysia with low to moderate water stress risk. The percentage stated refers to high-risk areas. The metric % of commodity sourced from areas with water stress is used as part of the overall sustainability assessment and to identify areas, where we need to work together with our suppliers on building water resilience. No major change in sourcing origin is predicted.
Rice	11-25	Orkla sources rice from various countries with varying water stress risk from medium to high risk. The percentage stated refers to high-risk areas. The metric % of commodity sourced from areas with water stress is used as part of the overall sustainability assessment. Orkla sources rice from various countries with varying water stress risk. No major change in sourcing origin is predicted.
Soy	1-10	Orkla sources soy from various countries with varying water stress risk from medium to high risk. The percentage stated refers to high-risk areas. The metric % of commodity sourced from areas with water stress is used as part of the overall sustainability assessment. No major change in sourcing origin is predicted.
Sugar	Less than 1%	Orkla sources beet sugar from Nordic countries and West Europe where are no water stressed areas. Beet sugar stands for more than 95% of our sugar sourcing. Orkla sources cane sugar from various areas with medium to high risk. The percentage stated refers to high-risk areas (total sugar sourcing). The metric % of commodity sourced from areas with water stress is used as part of the overall sustainability assessment. No major change in sourcing origin is predicted.

W1.2h

(W1.2h) Provide total water withdrawal data by source.

	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water, including rainwater, water from wetlands, rivers, and lakes	Relevant	0	About the same	Maximum potential volume reduction already achieved	The data are sourced from direct measurements. The volume of fresh surface water (wetlands, rivers, lakes and oceans) including rainwater was zero for the reporting year - the same as in 2021. The water source is relevant because there are withdrawals from this source from time to time. However, there were no withdrawals from this source in 2022 since it was not needed.
Brackish surface water/Seawater	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Orkla does not use this type of water within its on-site operations and is therefore assessed as not relevant.
Groundwater – renewable	Relevant	3132	About the same	Increase/decrease in business activity	The data are sourced from direct measurements. The water source is relevant because around 40% of the total water withdrawal comes from this source. The volume of withdrawn groundwater was slightly higher (6-7%) than in 2021 and in accordance with Orkla thresholds was assessed as about the same. A slight increase was observed due to change in the production process on some locations.
Groundwater – non-renewable	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Orkla does not use this type of water within its on-site operations and is therefore assessed as not relevant.
Produced/Entrained water	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Orkla does not use this type of water within its on-site operations and is therefore assessed as not relevant.
Third party sources	Relevant	4493	About the same	Increase/decrease in business activity	The data are sourced from direct measurements. Disclosed volume relates to municipal water supplies. The water source is relevant because around 60% of the total water withdrawal comes from this source. Reported volume of water from third party sources was slightly higher (2%) in comparison with 2021 and in accordance with Orkla's thresholds assessed as about the same.

W1.2i

(W1.2i) Provide total water discharge data by destination.

	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water	Relevant	1715	About the same	Maximum potential volume reduction already achieved	The data are sourced from direct measurements. The water discharge destination is relevant because around 40% of the total water discharge is discharged here. The water discharge to fresh surface water was 4% lower in comparison with 2021. The reason for such a slight decrease in water discharge to surface water was change in production process in one of the Orkla Food Ingredients factories.
Brackish surface water/seawater	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	The water discharge destination is assessed as not relevant because no water volumes are discharged here.
Groundwater	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	The water discharge destination is assessed as not relevant because no water volumes are discharged here.
Third-party destinations	Relevant	2325	About the same	Increase/decrease in business activity	The data are sourced from direct measurements. Reported volume includes discharge of water to internal treatment facilities. The water discharge destination is relevant because 60% of the total water discharge is discharged here. The water discharge was 4% lower in comparison with 2021. The slight decrease in water discharge to third-party destination was caused by improved data quality for 2022 and change in production process on some facilities.

W1.2j

(W1.2j) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

	Relevance of treatment level to discharge	Volume (megaliters/year)	Comparison of treated volume with previous reporting year	Primary reason for comparison with previous reporting year	% of your sites/facilities/operations this volume applies to	Please explain
Tertiary treatment	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	No water discharge goes to tertiary treatment. Orkla does not have any dangerous or harmful discharges since we do not produce any commodities and monitor water processing carefully on the sites to mitigate the risk of contamination. Orkla is following local and national regulations for wastewater treatment.
Secondary treatment	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	A minuscule amount of discharge goes to secondary treatment and is therefore assessed as irrelevant. Orkla is following local and national regulations for wastewater treatment. Water discharged by Orkla is of quality that does not require secondary treatment, according to the regulations. Therefore, Orkla is not using advanced wastewater treatment.
Primary treatment only	Relevant	444	About the same	Increase/decrease in business activity	11-20	Reported volume relates to total water discharged with primary treatment on Orkla sites. For internal use primary level of treatment is considered sufficient as per Orkla EHS standard, due to the low level of wastewater contamination. There are number of sites in Orkla Confectionary and Snacks and Orkla Food Ingredients where waste water contains fat and grease due to the type of products produced. These type of substances are removed through separation/floation which is one of the primary waste water treatment methods. Waste water does not contain substances which have to be removed through secondary or tertiary waste water treatment processes therefore these are not relevant. Provided numbers refer to those sites. All Orkla's sites are following local and national regulations for wastewater treatment as well as Orkla EHS standard. The volume of discharge undergoing primary treatment is on the same level as in 2021, since there were no changes in production that led to higher level of water contamination.
Discharge to the natural environment without treatment	Relevant	1092	About the same	Increase/decrease in business activity	1-10	Reported volume relates to total water discharged to environment. Most of the withdrawn water isn't used in the production process and therefore isn't contaminated and can be released to the environment without any treatment. All Orkla's sites are following local and national regulations for wastewater treatment as well as Orkla EHS standard. The volume of discharged water to the environment is on the same level as in 2021, since there were no changes in production that led to higher level of water contamination.
Discharge to a third party without treatment	Relevant	2505	About the same	Increase/decrease in business activity	1-10	Reported volume relates to total water discharged to municipal water treatment plant without any pre-treating on site. The discharged water is of the quality that is accepted by municipal water treatment plants. All Orkla's sites are following local and national regulations for wastewater treatment as well as Orkla EHS standard. The volume of discharged water to the third parties is on the same level as in 2021, since there were no changes in production that led to higher level of water contamination.
Other	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	

W1.3

(W1.3) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue	Total water withdrawal volume (megaliters)	Total water withdrawal efficiency	Anticipated forward trend
Row 1	55400000000	7625		We expect an increase in water withdrawal efficiency, due to the number of implemented initiatives for reduction of water withdrawal. Project in Hame Babice is an example. The project addresses the stabilization of pumping and treatment of water to the required parameters suitable for the technology, the utilization of the thermal potential of these waters and their subsequent reuse for sterilization purposes.

W-FB1.3/W-AC1.3

(W-FB1.3/W-AC1.3) Do you collect/calculate water intensity for each commodity reported in question W-FB1.1a/W-AC1.1a?

Agricultural commodities	Water intensity information for this produced commodity is collected/calculated	Water intensity information for this sourced commodity is collected/calculated	Please explain
Cattle products	Not applicable	Yes	Orkla has carried out a water risk assessment using the WWF Water Risk Filter and used regional average from publicly available data for assessing water intensity from study "The Water Footprint of Global Food Production" made by Mesfin M. Mekonnen in 2020. The assessment looks at basin risk connected to a specific commodity and country. Overall risk comprises of physical risk (1) Scarcity, 2) Flooding, 3) Water Quality, and 4) Ecosystem Services Status.), regulatory risk (5) Enabling Environment (largely concerned with laws & policies), 6) Institutions & Governance (concerned with the ability to convene and engage), 7) Management Instruments (concerned with data & enforcement), and 8) Infrastructure & Finance (concerned with whether funds are accessible to build critical water-related infrastructure) and reputational risk (9) Cultural Importance (of water to local communities), 10) Biodiversity Importance (freshwater biodiversity), 11) Media Scrutiny (coverage of water-related issues), and 12) Conflict (risk of hydro-political conflicts in the river basins)
Palm oil	Not applicable	Yes	Orkla has carried out a water risk assessment using the WWF Water Risk Filter and used regional average from publicly available data for assessing water intensity from study "The Water Footprint of Global Food Production" made by Mesfin M. Mekonnen in 2020. The assessment looks at basin risk connected to a specific commodity and country. Overall risk comprises of physical risk (1) Scarcity, 2) Flooding, 3) Water Quality, and 4) Ecosystem Services Status.), regulatory risk (5) Enabling Environment (largely concerned with laws & policies), 6) Institutions & Governance (concerned with the ability to convene and engage), 7) Management Instruments (concerned with data & enforcement), and 8) Infrastructure & Finance (concerned with whether funds are accessible to build critical water-related infrastructure) and reputational risk (9) Cultural Importance (of water to local communities), 10) Biodiversity Importance (freshwater biodiversity), 11) Media Scrutiny (coverage of water-related issues), and 12) Conflict (risk of hydro-political conflicts in the river basins)
Rice	Not applicable	Yes	Orkla has carried out a water risk assessment using the WWF Water Risk Filter and used regional average from publicly available data for assessing water intensity from study "The Water Footprint of Global Food Production" made by Mesfin M. Mekonnen in 2020. The assessment looks at basin risk connected to a specific commodity and country. Overall risk comprises of physical risk (1) Scarcity, 2) Flooding, 3) Water Quality, and 4) Ecosystem Services Status.), regulatory risk (5) Enabling Environment (largely concerned with laws & policies), 6) Institutions & Governance (concerned with the ability to convene and engage), 7) Management Instruments (concerned with data & enforcement), and 8) Infrastructure & Finance (concerned with whether funds are accessible to build critical water-related infrastructure) and reputational risk (9) Cultural Importance (of water to local communities), 10) Biodiversity Importance (freshwater biodiversity), 11) Media Scrutiny (coverage of water-related issues), and 12) Conflict (risk of hydro-political conflicts in the river basins)
Soy	Not applicable	Yes	Orkla has carried out a water risk assessment using the WWF Water Risk Filter and used regional average from publicly available data for assessing water intensity from study "The Water Footprint of Global Food Production" made by Mesfin M. Mekonnen in 2020. The assessment looks at basin risk connected to a specific commodity and country. Overall risk comprises of physical risk (1) Scarcity, 2) Flooding, 3) Water Quality, and 4) Ecosystem Services Status.), regulatory risk (5) Enabling Environment (largely concerned with laws & policies), 6) Institutions & Governance (concerned with the ability to convene and engage), 7) Management Instruments (concerned with data & enforcement), and 8) Infrastructure & Finance (concerned with whether funds are accessible to build critical water-related infrastructure) and reputational risk (9) Cultural Importance (of water to local communities), 10) Biodiversity Importance (freshwater biodiversity), 11) Media Scrutiny (coverage of water-related issues), and 12) Conflict (risk of hydro-political conflicts in the river basins)
Sugar	Not applicable	Yes	Orkla has carried out a water risk assessment using the WWF Water Risk Filter and used regional average from publicly available data for assessing water intensity from study "The Water Footprint of Global Food Production" made by Mesfin M. Mekonnen in 2020. The assessment looks at basin risk connected to a specific commodity and country. Overall risk comprises of physical risk (1) Scarcity, 2) Flooding, 3) Water Quality, and 4) Ecosystem Services Status.), regulatory risk (5) Enabling Environment (largely concerned with laws & policies), 6) Institutions & Governance (concerned with the ability to convene and engage), 7) Management Instruments (concerned with data & enforcement), and 8) Infrastructure & Finance (concerned with whether funds are accessible to build critical water-related infrastructure) and reputational risk (9) Cultural Importance (of water to local communities), 10) Biodiversity Importance (freshwater biodiversity), 11) Media Scrutiny (coverage of water-related issues), and 12) Conflict (risk of hydro-political conflicts in the river basins)

W-FB1.3b/W-AC1.3b

(W-FB1.3b/W-AC1.3b) Provide water intensity information for each of the agricultural commodities identified in W-FB1.3/W-AC1.3 that you source.

Agricultural commodities
Cattle products

Water intensity value (m3/denominator)
15400

Numerator: Water aspect
Total water consumption

Denominator
Tons

Comparison with previous reporting year
About the same

Please explain
The figure above refers to beef and was obtained from study made by Mekonnen and Hoekstra. The amount has not changed since last year, because we have not been able to gather good quality data from our suppliers yet. However, a preliminary supplier water risk assessment helped to identify raw materials and locations that Orkla should monitor thoroughly and take measures to mitigate possible risk. By using WWF water risk filter hot spots were identified and taken into account in strategic planning. For example, regions with water risks are monitored more thoroughly and actions such as certification of suppliers and collaboration on building of water resilience been taken.

In the future more detailed data will be collected, and we do not anticipate an increase in water intensity. Future intensity will depend on the ability of Orkla of building water resilience in its value chain. Orkla is aiming to reduce water consumption throughout the value chain and work closely with the suppliers on the sustainability issues.
One of the major steps in our future strategy is including water related aspects in suppliers contracts, which will help to increase the awareness and encourage suppliers to implement measures, which in turns will result in decrease of commodities' water footprint.

Agricultural commodities
Palm oil

Water intensity value (m3/denominator)
1100

Numerator: Water aspect
Total water consumption

Denominator
Tons

Comparison with previous reporting year
About the same

Please explain
The figure above refers to crude palm oil and was obtained from study made by Mekonnen and Hoekstra. The amount has not changed since last year, because we have not been able to gather good quality data from our suppliers yet. However, a preliminary supplier water risk assessment helped to identify raw materials and locations that Orkla should monitor thoroughly and take measures to mitigate possible risk. By using WWF water risk filter hot spots were identified and considered in strategic planning. For example, regions with water risks are monitored more thoroughly and actions such as certification of suppliers and collaboration on building of water resilience been taken.

In the future more detailed data will be collected, and we do not anticipate an increase in water intensity. Future intensity will depend on the ability of Orkla of building water resilience in its value chain. Orkla is aiming to reduce water consumption throughout the value chain and work closely with the suppliers on the sustainability issues.
One of the major steps in our future strategy is including water related aspects in suppliers contracts, which will help to increase the awareness and encourage suppliers to implement measures, which in turns will result in decrease of commodities' water footprint.

Agricultural commodities
Rice

Water intensity value (m3/denominator)
1700

Numerator: Water aspect
Total water consumption

Denominator
Tons

Comparison with previous reporting year
About the same

Please explain
The figure above refers to paddy rice and was obtained from study made by Mekonnen and Hoekstra. The amount has not changed since last year, because we have not been able to gather good quality data from our suppliers yet. However, a preliminary supplier water risk assessment helped to identify raw materials and locations that Orkla should monitor thoroughly and take measures to mitigate possible risk. By using WWF water risk filter hot spots were identified and considered in strategic planning. For example, regions with water risks are monitored more thoroughly and actions such as certification of suppliers and collaboration on building of water resilience been taken

In the future more detailed data will be collected, and we do not anticipate an increase in water intensity. Future intensity will depend on the ability of Orkla of building water resilience in its value chain. Orkla is aiming to reduce water consumption throughout the value chain and work closely with the suppliers on the sustainability issues. One of the major steps in our future strategy is including water related aspects in suppliers contracts, which will help to increase the awareness and encourage suppliers to implement measures, which in turns will result in decrease of commodities' water footprint.

Agricultural commodities
Soy

Water intensity value (m3/denominator)
2145

Numerator: Water aspect
Total water consumption

Denominator
Tons

Comparison with previous reporting year
About the same

Please explain
The figure above refers to soybeans and was obtained from study made by Mekonnen and Hoekstra. The amount has not changed since last year, because we have not been able to gather good quality data from our suppliers yet. However, a a preliminary supplier water risk assessment helped to identify raw materials and locations that Orkla should monitor thoroughly and take measures to mitigate possible risk. By using WWF water risk filter hot spots were identified and considered in strategic planning. For example, regions with water risks are monitored more thoroughly and actions such as certification of suppliers and collaboration on building of water resilience been taken.
In the future more detailed data will be collected, and we do not anticipate an increase in water intensity. Future intensity will depend on the ability of Orkla of building water resilience in its value chain. Orkla is aiming to reduce water consumption throughout the value chain and work closely with the suppliers on the sustainability issues. One of the major steps in our future strategy is including water related aspects in suppliers contracts, which will help to increase the awareness and encourage suppliers to implement measures, which in turns will result in decrease of commodities' water footprint.

Agricultural commodities
Sugar

Water intensity value (m3/denominator)
300

Numerator: Water aspect
Total water consumption

Denominator
Tons

Comparison with previous reporting year
About the same

Please explain

The figure above refers to all sugar crops and was obtained from study made by Mekonnen and Hoekstra. The amount has not changed since last year, because we have not been able to gather good quality data from our suppliers yet. However, a preliminary supplier water risk assessment helped to identify raw materials and locations that Orkla should monitor thoroughly and take measures to mitigate possible risk. By using WWF water risk filter hot spots were identified and considered in strategic planning. For example, regions with water risks are monitored more thoroughly and actions such as certification of suppliers and collaboration on building of water resilience been taken

In the future more detailed data will be collected, and we do not anticipate an increase in water intensity. Future intensity will depend on the ability of Orkla of building water resilience in its value chain. Orkla is aiming to reduce water consumption throughout the value chain and work closely with the suppliers on the sustainability issues.
One of the major steps in our future strategy is including water related aspects in suppliers contracts, which will help to increase the awareness and encourage suppliers to implement measures, which in turns will result in decrease of commodities' water footprint.

W1.4

(W1.4) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
Row 1	No	Orkla products do not classify as hazardous by any of the local regulations.

W1.5

(W1.5) Do you engage with your value chain on water-related issues?

	Engagement	Primary reason for no engagement	Please explain
Suppliers	Yes	<Not Applicable>	<Not Applicable>
Other value chain partners (e.g., customers)	Yes	<Not Applicable>	<Not Applicable>

W1.5a

(W1.5a) Do you assess your suppliers according to their impact on water security?

Row 1

Assessment of supplier impact

Yes, we assess the impact of our suppliers

Considered in assessment

Basin status (e.g., water stress or access to WASH services)
Supplier dependence on water
Supplier impacts on water availability
Supplier impacts on water quality

Number of suppliers identified as having a substantive impact

250

% of total suppliers identified as having a substantive impact

1-25

Please explain

Orkla carry out systematic risk assessments, in which certain countries, production methods and product categories are given a special risk weighting. Orkla subjects all its main direct suppliers to an annual risk screening using a tool based on Sedex risk dimensions. In addition, WWF water risk filter is used and suppliers, located in high and very high risk areas considered to have substantive impact, as it stated earlier just 1% of our suppliers were identified as having substantive impact as per this definition. Based on risk assessment we select which categories and suppliers we work with. We have chosen to cooperate with our main and largest suppliers but at the same time providing the most critical raw materials.

W1.5b

(W1.5b) Do your suppliers have to meet water-related requirements as part of your organization's purchasing process?

	Suppliers have to meet specific water-related requirements	Comment
Row 1	Yes, suppliers have to meet water-related requirements, but they are not included in our supplier contracts	<Not Applicable>

W1.5c

(W1.5c) Provide details of the water-related requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Water-related requirement
Complying with a water-related certification

% of suppliers with a substantive impact required to comply with this water-related requirement
1-25

% of suppliers with a substantive impact in compliance with this water-related requirement
1-25

Mechanisms for monitoring compliance with this water-related requirement
Certification

Response to supplier non-compliance with this water-related requirement
Retain and engage

Comment
We consider suppliers, that located in high and very high risk of water stress as having substantive impact and monitor those suppliers through audits and certification. Orkla are members of SAI Platform and aims to use certification standards on minimum SAI Silver level, as an example RSPO is on Gold level. Our certification standards set out important requirements on our supply chains in terms of water related impacts and help farmers improve by various capability building efforts. The percentage of Orkla's raw materials that are certified increased in 2022. We continued our efforts to monitor suppliers and increase the proportion of RSPO-certified raw materials. For example, in 2022 98% was certified (RSPO SG, RSPO MB and RSPO Credits).

W1.5d

(W1.5d) Provide details of any other water-related supplier engagement activity.

Type of engagement
Innovation & collaboration

Details of engagement
Encourage/incentivize innovation to reduce water impacts in products and services
Educate suppliers about water stewardship and collaboration

% of suppliers by number
1-25

% of suppliers with a substantive impact
76-99

Rationale for your engagement
For several of our high-risk commodities such as cocoa, palm oil and soy, we buy certified raw materials. One example of supplier engagament is through the RSPO standard for palm oil where several water-related requirements are included. Currently 97% of the palm oil we buy is certified. We have used a risk-based approach to select which categories and suppliers we work with. We have chosen to cooperate with our main and largest suppliers but at the same time providing the most critical raw materials. They all together make up around 25% of our all suppliers.

Impact of the engagement and measures of success
The beneficial outcome of cooperation is that we regularly receive impact reports from our certification providers as well as our suppliers, which are further used by Orkla Procurement to identify gaps and where the largest impact occur to have better results next year. This is also utilized for water related strategy and innovation in product development. Our measure of success is that we year on year increase our share of certified palm oil, cocoa and soy until we reach 100% certification.

Comment
Provided figure in % of suppliers with a substantive impact is an estimate based on the amount of certified suppliers of high risk raw materials.

W1.5e

(W1.5e) Provide details of any water-related engagement activity with customers or other value chain partners.

Type of stakeholder
Customers

Type of engagement
Education / information sharing

Details of engagement
Run an engagement campaign to educate stakeholders about your water-related performance and strategy
Run an engagement campaign to educate stakeholders about the impacts on water that (using) your products, goods, and/or services entail

Rationale for your engagement
Orkla is informing it's stakeholders about water related issues through marketing tools, such as information about water savings and water impact from it's product and overall in advertisement. Orkla is a consumer goods company and interaction with customers via information sharing is essential for making an impact in the whole value chain, which is one of Orkla's commitments. To exemplify, Orkla's Portfolio companies such as Lilleborg, Orkla Home and Personal Care are engaging with there customers through sharing information about their products impact on water saving on packaging and websites. For example, Lilleborg has developed a technology that called EndurePower, that allows their customers to reduce water consumption for cleaning by 18,400 m3.

Impact of the engagement and measures of success
Number of Orkla's products are considered to contribute to water savings, such as detergents, soaps developed by Orkla Home and Personal Care and technologies/equipment sold by Lilleborg. We expect that advertisement of water saving product will decrease our impact on water resources from consumers. We measure success of our engagement campaigns through increase in revenue associated with water saving products.

W2. Business impacts

W2.1

(W2.1) Has your organization experienced any detrimental water-related impacts?

No

W2.2

(W2.2) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Fines, enforcement orders, and/or other penalties	Comment
Row 1	No	<Not Applicable>	

W3. Procedures

W3.1

(W3.1) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

	Identification and classification of potential water pollutants	How potential water pollutants are identified and classified	Please explain
Row 1	Yes, we identify and classify our potential water pollutants	Orkla EHS standard is a company-wide framework that regulates internal environmental requirements, starting with identifying environmental aspects and possible risks. Specific subchapter describes the procedures for risk identification and based on the risk assessment water pollutants are identified and classified. As a part of the regular risk assessment, we assess the effect associated with changes in any raw materials or processes and analyse the potential environmental impact such as water pollution. In our direct operations, we classify the following organic pollutants: COD, BOD, and particles which are measured in tonnes. Each factory has its own measures to monitor water pollution based on local requirements and regulations. As a food manufacturer, we have special focus on organic pollutants to meet the requirements, such as environmental permits imposed by local and national authorities, and to be compliant with general standards in this matter, such as the "EU Wastewater Directive" and "Forskrift om begrensning av forurensning (forurensningsforskriften)". This is so far only measured in our own production sites and we have requirements in Orkla EHS Standard based on ISO standard 14001. Dissolved oxygen indicator is used for identification of pollution. (BOD, COD)	<Not Applicable>

W3.1a

(W3.1a) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Water pollutant category
Other nutrients and oxygen demanding pollutants

Description of water pollutant and potential impacts
BOD (biochemical oxygen demand) is the amount of dissolved oxygen needed by aerobic biological organisms to break down organic matter present in water. The greater BOD the more rapidly oxygen is depleted in the stream. The consequence of this is that aquatic organisms become stressed, suffocate and in the end perish. The magnitude of the potential impact is therefore assessed to be high. Orkla views monitoring of BOD as crucial in order to avoid destruction of ecosystems. Orkla continuously monitors BOD in water discharge from direct operations.

Value chain stage
Direct operations

Actions and procedures to minimize adverse impacts
Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

Please explain
To avoid the potential impact from BOD Orkla takes care of proper wastewater management. The BOD content is regularly measured on annual basis to comply with current regulations and standards. Any deviations are treated, and appropriate improvement procedures are implemented. The success is evaluated through comparison of BOD results on year-on-year basis. On the factory level (where applicable) we have a target to maintain low level of pollution to meet the permits and take actions to mitigate pollution, if necessary.

Water pollutant category
Other nutrients and oxygen demanding pollutants

Description of water pollutant and potential impacts
COD (Chemical Oxygen Demand) is a measurement of the oxygen required to oxidize soluble and particulate organic matter in water. Higher COD levels mean a greater amount of oxidizable organic material in water, which will reduce dissolved oxygen (DO) levels. A reduction in DO can lead to anaerobic conditions, which is deleterious to higher aquatic life forms. The magnitude of potential impact is thus high. Therefore, monitoring of COD is crucial in order to avoid destruction of ecosystems. Orkla continuously monitors COD in water discharge from direct operations.

Value chain stage
Direct operations

Actions and procedures to minimize adverse impacts
Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

Please explain
To avoid the potential impact from COD Orkla takes care of proper wastewater management. The COD content is regularly measured on annual basis to comply with current regulations and standards. Any deviations are treated, and appropriate improvement procedures are implemented. The success is evaluated through comparison of COD results on year-on-year basis. On the factory level (where applicable) we have a target to maintain low level of pollution in order to meet the permits and take actions to mitigate pollution, if necessary.

W3.3

(W3.3) Does your organization undertake a water-related risk assessment?
Yes, water-related risks are assessed

W3.3a

(W3.3a) Select the options that best describe your procedures for identifying and assessing water-related risks.

Value chain stage
Direct operations

Coverage
Full

Risk assessment procedure
Water risks are assessed as part of other company-wide risk assessment system

Frequency of assessment
More than once a year

How far into the future are risks considered?
More than 6 years

Type of tools and methods used
Tools on the market

Tools and methods used
WWF Water Risk Filter

Contextual issues considered
Water availability at a basin/catchment level
Water quality at a basin/catchment level
Impact on human health
Water regulatory frameworks
Status of ecosystems and habitats
Access to fully-functioning, safely managed WASH services for all employees

Stakeholders considered
Customers
Employees
Investors
Local communities
Water utilities at a local level

Comment

Value chain stage
Supply chain

Coverage
Full

Risk assessment procedure
Water risks are assessed as a standalone issue

Frequency of assessment
Annually

How far into the future are risks considered?
More than 6 years

Type of tools and methods used
Tools on the market

Tools and methods used
SEDEX
WWF Water Risk Filter

Contextual issues considered
Implications of water on your key commodities/raw materials
Status of ecosystems and habitats
Access to fully-functioning, safely managed WASH services for all employees

Stakeholders considered
Suppliers

Comment

W3.3b

(W3.3b) Describe your organization's process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain.

	Rationale for approach to risk assessment	Explanation of contextual issues considered	Explanation of stakeholders considered	Decision-making process for risk response
Row 1	Orkla has adopted a structured approach to identifying risk factors and implementing risk-mitigating measures in its operations. Risks assessments is carried out routinely in all units, and thereafter presented to and discussed by the internal boards of directors as part of the budget process. Water-related issues in direct operation and supply chain are assessed and classified through the use of WRI Aqueduct tool, SEDEX reporting, WWF Water Risk Filter, Orkla EHS standard and audits. as well as supplier code of conduct. We are monitoring thoroughly all of the water related risks on the sites, which ultimately leads to 100% coverage of direct operations. Initial water risk assessment of suppliers is part of mandatory questionnaire, therefore we cover 100% of supply chain. SEDEX and WWF water risk filter is used during monitoring of existing and choice of new suppliers, through it we are able to identify water stress areas and status of ecosystems. Access to fully-functioning, safely managed WASH services for all employees is secure through our Supplier code of conduct, which is mandatory for all suppliers, EHS audits and WWF water risk filer are used as risk assessment tool for direct operations to identify areas of water scarcity, degradation of ecosystems and pollution. EHS audits secure that mitigation measures are taken.	In direct operations we consider both water quality and availability at basin level, through using water risk filter and identifying the scarcity areas as well as status of ecosystems, since Orkla committed to avoid negative impact and preserve and restore nature in it's policy. Regulatory frameworks and Access to fully-functioning, safely managed WASH services for all employees is considered and ensured on both supply chain level through Code of conduct and on operational level through Orkla EHS standard and local regulations by facility managers or EHS managers. Impact on human health is important issue that assessed through Food Safety audits and responsibility lies within Orkla Food Safety group. Status of ecosystems in supply chain and implication of water on key commodities are essential for Orkla as consumer goods company, since we highly depend on raw materials.	In Orkla water risk assessment we consider both consumers and employees, since Orkla is a multinational manufacturer of consumer goods with more than 20,000 employees. We have a responsibility to provide safe products and work environment. As one of the core Orkla businesses is food manufacturing and agricultural and marine raw material play an important role suppliers are always included in the risk assessment. We cooperate with water utilities at a local level there where relevant. Dialogue with them is a part of our water-related risks assessment process and contribute to have a complete overview of water-related issues in relevant locations. We are reporting to CDP and other investors initiatives on annual basis providing water-related information to our investors. We do this on demand from our investors and to provide information to public. We meet our investors to discuss sustainability issues including water related aspects.	To ensure ongoing risk monitoring in individual companies, all boards of operational subsidiaries are required to carry out a thorough analysis of the company's risk picture and internal control function at least twice a year, in addition to the risk analysis that is an integral part of the company's decision-making processes. The Group's risk management lies within the remit of the finance functions and is intended to ensure that all risk of significance for Orkla's value creation is identified, analysed and dealt with by business areas and specialised staffs. This entails, among other, continuously monitoring important risk indicators in order to reassess the Group's level of risk and associated risk mitigation measures, if necessary, and ensuring that Orkla's risk management is in compliance with relevant regulatory requirements and reasonably satisfactory to Orkla's stakeholders. Designated risk management experts carry out detailed risk analyses in certain specialized fields and are responsible for selected measures to mitigate risk at Group level. The Central Finance staff are responsible for Orkla's risk management model, including presenting Orkla's consolidated risk profile to the Board, the Board of Directors and the Board's Audit Committee, as well as maintaining instructions and guidelines for risk management and reporting. To exemplify, identification of water stress in India resulted in investment in water recycling on Orkla sites located in those areas.

W4. Risks and opportunities

W4.1

(W4.1) Have you identified any inherent water-related risks with the potential to have a substantive financial or strategic impact on your business?

No

W4.1a

(W4.1a) How does your organization define substantive financial or strategic impact on your business?

Orkla has conducted structured climate and water risk analysis in line with the recommendations from the TCFD both in 2021 and in 2022. This work has increased Orkla's understanding of how water-related risks and opportunities can affect Orkla's business, financial conditions, and strategy in the future. Orkla evaluates water risks at all levels, risks assessed as having a low impact is included at the same level as high risks as these risks might have a more substantial financial or strategic impact in the future. Orkla is continuously evaluating risks and updating the risk matrix on a regular basis.

Orkla defines substantive financial or strategic impact as an impact that has a material effect on Orkla's current or future profitability. The thresholds established to identify water-related risks that are evaluated to have a substantive financial or strategic impact are defined as follows:

- A risk with a low financial or strategic impact is defined as an EBDITA-impact of below 5% of enterprise value, with a likelihood of 20%.

- A medium risk is defined as having an EBDITA-impact of 5% of enterprise value, with a likelihood of between 20-60%.

- A high risk is defined as having an EBDITA-impact of more than 5% of enterprise value, with a likelihood of more than 60%.

Orkla has a diversified company and product portfolio, which reduces the risk of significant profit fluctuations. Moreover, the hotspots outlined in risk assessment have been taken into account and such mitigation strategy as building water resilience across the value chain has been implemented.

W4.2b

(W4.2b) Why does your organization not consider itself exposed to water risks in its direct operations with the potential to have a substantive financial or strategic impact?

	Primary reason	Please explain
Row 1	Risks exist, but no substantive impact anticipated	According to conducted risk and opportunity assessment and WRI tool, there is a risk of water scarcity for our sites in India and Romania. As it was stated in section 1 this accounts for 2% of the total water withdrawal in Orkla Group. Therefore, the financial and strategic implication of this risk is low, firstly because the calculated risk is 5-10 MNOK and it is by Orkla's definition risk with low financial impact, secondly because Orkla has already taken measures to reduce water use on sites and MTR Foods Pvd Ltd India is one of the examples where closed loop water system is implemented. Therefore, the dependency on water on sites in India is reduced to minimum and impact of the risk is considered not substantive. We keep introducing measures on our sites in Romania and expect to mitigate possible risk of water scarcity within the next years.

W4.2c

(W4.2c) Why does your organization not consider itself exposed to water risks in its value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact?

	Primary reason	Please explain
Row 1	Risks exist, but no substantive impact anticipated	According to the conducted risk and opportunity assessment at the moment just 1% of Orkla's suppliers are located at the areas affected by the droughts and water scarcity. Our main suppliers are located in the Nordic region and Europe which are not currently defined as water stress areas. The infrastructure in these countries is in general well maintained. Moreover, Orkla is constantly working with it's suppliers to ensure that water related issues will not disturb the provision of services.

W4.3

(W4.3) Have you identified any water-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes, we have identified opportunities, and some/all are being realized

W4.3a

(W4.3a) Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.

Type of opportunity
Resilience

Primary water-related opportunity
Other, please specify (Cost savings)

Company-specific description & strategy to realize opportunity
Building water resilience is a strategic opportunity for Orkla, it will allow the company to save the costs associated with delayed production due to water scarcity. Risk assessment showed that in long term perspective water scarcity can affect some of Orkla´s sites and suppliers. Therefore, Orkla is already reducing water dependency trough optimized usage and consumption. An example can be the MTR site in India, where innovative measures to reduce water withdrawal have been implemented, such as increasing water circulation. Another pathway for mitigating risk for Orkla is addressing water shocks and stresses by designing products that can work well with less water or low-quality water and it is a standard part of Orkla's innovation process. Orkla also sees that collaboration with supplier plants to secure raw materials that require lower water consumption will be essential in future and we started our work by increasing certification of supplied raw materials, we have a goal to have all of the priority raw materials to be sustainably produced at minimum FSA Silver level or the equivalent by 2025. But we beleive that building water resilience in the whole value chain will take more than 3 years, since Orkla has around 25 000 supplliers and selling products in more than 100 countries.

Estimated timeframe for realization
4 to 6 years

Magnitude of potential financial impact
Medium

Are you able to provide a potential financial impact figure?
Yes, an estimated range

Potential financial impact figure (currency)
<Not Applicable>

Potential financial impact figure – minimum (currency)
20000000

Potential financial impact figure – maximum (currency)
25000000

Explanation of financial impact
We estimated that 1 day of interruption of production due to water scarcity affecting sites and suppliers will cost Orkla 1 MNOK and we estimate that delays in supply and production can last 1 month.
1 MNOK x 20 working days = 20 MNOK
1 MNOK x 25 working days = 25 MNOK
This number is based on the delayed transition and current policies scenarios up to 2030. We took into account just 257 supplier plants that will be affected and only sites in India.

Therefore, the potential financial impact was considered to be medium and saved loss in revenue is defined as cost savings.

W6. Governance

W6.1

(W6.1) Does your organization have a water policy?
Yes, we have a documented water policy that is publicly available

W6.1a

(W6.1a) Select the options that best describe the scope and content of your water policy.

	Scope	Content	Please explain
Row 1	Company-wide	Description of the scope (including value chain stages) covered by the policy Description of business dependency on water Description of business impact on water Commitment to align with international frameworks, standards, and widely-recognized water initiatives Commitment to prevent, minimize, and control pollution Commitment to reduce or phase-out hazardous substances Commitment to reduce water withdrawal and/or consumption volumes in direct operations Commitment to safely managed Water, Sanitation and Hygiene (WASH) in the workplace Commitment to water stewardship and/or collective action Commitment to the conservation of freshwater ecosystems Commitments beyond regulatory compliance Reference to company water-related targets Acknowledgement of the human right to water and sanitation Recognition of environmental linkages, for example, due to climate change	Orkla Climate and Nature policy includes Water Policy, as well as targets to reduce and control water consumption are company-wide. Detailed requirements are described in the Orkla Environmental, Health and Safety Standard. Orkla has targets and goals for reduction of water in its own operations which is a part of the Sustainability strategy and communicated in Orkla Annual report. The target for 2025 is a reduction in water consumption of 30% compared to baseline year 2014. Objectives for all operations are to reduce and control the water consumption and discharge of water. In addition to consumption of water in own production, Orkla consumes raw materials that require high-quality water. Orkla is therefore both directly and indirectly dependent on water supplies of high quality. Hence, business dependency on water is an important part of our water policy. The scarcity of water predicted in several areas of the world gives Orkla a responsibility on how to reduce the consumption as well as the impact on water in the value chain. Production of important raw materials for the Orkla operations requires both use of water and discharge that need to be controlled. Therefore, we set our own water-related targets and goals and are committed to several SDGs. With SDG 15: “Life on Land” Orkla has several initiatives including a focus on water by contributing to responsible farming practices. An example is cooperation with local communities leaving in river basins crucial for our direct and indirect operations we ensure their access to sufficient amount of good quality water. Acknowledgement of the human right to water and sanitation through our value chain is non negotiable for Orkla and presented in our Human Rights policy as well as Supplier Code of Conduct. Orkla is one of the first companies to commit to the EU’s sustainability objectives for the food industry. In launching the EU Code of Conduct on Responsible Food Business and Marketing Practices, the European Commission is setting ambitious, clear objectives for ways in which the food sector is to contribute to achieving sustainable food systems. Orkla recognise the linkages between water scarcity and climate change and the SDG Climate Action is an important target also including the focus on water scarcity and the climate effect on water. Orkla has engaged with the Science-Based Targets Network to participate in developing SBTs for Nature where water is included as an essential element. Orkla-Human-and-Labour-Rights-Policy-.pdf Orkla Nature and Climate Policy.docx

W6.2

(W6.2) Is there board level oversight of water-related issues within your organization?

Yes

W6.2a

(W6.2a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for water-related issues.

Position of individual or committee	Responsibilities for water-related issues
Chief Executive Officer (CEO)	The highest level management position with responsibility for water-related issues are the Orkla President and CEO and the Orkla Management team, reporting directly to the Orkla Board of Directors. During 2022 SVP Environment, Health and Safety reporting to EVP Corporate Functions has had the responsibility for setting the direction, assessing and reporting water related issues. This will be adapted to the new operating model. The Orkla Management Team is being presented to the status on water-related risks and energy transitions annually, in addition to taking part in ongoing discussion of individual cases that are significant to Orkla's operations. During 2022 we continued with a regular reporting on water-related key indicators. Water-related issues were presented by SVP Environment, Health, and Safety. The CEO of each Orkla company is responsible for implementing Orkla’s governing principles on ESG and for drawing up action plans for the sustainability work based on Orkla’s sustainability targets up to 2025. This work must be integrated into the company’s operations and be based on the precautionary principle and the principle of continuous improvement. In 2022 CEO approved the Climate and Nature policy, which covers relevant water related topics.

W6.2b

(W6.2b) Provide further details on the board's oversight of water-related issues.

	Frequency that water-related issues are a scheduled agenda item	Governance mechanisms into which water-related issues are integrated	Please explain
Row 1	Scheduled - some meetings	Reviewing and guiding corporate responsibility strategy Reviewing and guiding risk management policies Reviewing and guiding strategy Setting performance objectives	Orkla has developed Group targets for sustainability towards 2025. These include water-related targets: 30% water reduction by 2025. Orkla's Board of Directors monitors the Group's efforts by means of an annual assessment of progress in general sustainability work, annual assessment of progress in environmental work, quarterly reviews of changes in key environmental climate indicators and ongoing discussion of individual matters considered to be of material importance of Orklas operations. Orkla's Group Director of Corporate Communications and Corporate Affairs has administrative responsibility for Orkla's corporate responsibility work and determines which matters are to be submitted to the Board of Directors. The Board also assesses Orkla's annual sustainability reporting.

W6.2d

(W6.2d) Does your organization have at least one board member with competence on water-related issues?

	Board member(s) have competence on water-related issues	Criteria used to assess competence of board member(s) on water-related issues	Primary reason for no board-level competence on water-related issues	Explain why your organization does not have at least one board member with competence on water-related issues and any plans to address board-level competence in the future
Row 1	Yes	Board members have competence on water related issues, based on their self-assessment. Moreover, annual competence is provided by SVP of EHS department through reporting on water security.	<Not Applicable>	<Not Applicable>

W6.3

(W6.3) Provide the highest management-level position(s) or committee(s) with responsibility for water-related issues (do not include the names of individuals).

Name of the position(s) and/or committee(s)
Chief Executive Officer (CEO)

Water-related responsibilities of this position
Assessing future trends in water demand
Assessing water-related risks and opportunities
Managing water-related risks and opportunities

Frequency of reporting to the board on water-related issues
Quarterly

Please explain
CEO has the overall legal and commercial responsibility. The Orkla Sustainability Strategy and EHS (Environment, Health and Safety) management are anchored at CEO and President of Orkla and the Board of Directors. The CEO has a delegated authority from the Board including the follow-up on EHS performance. An example of water-related decision made by CEO is setting the discussion about reduction of water consumption in own production and creating the plans to set a relevant key performance indicators (KPIs). Board of Directors receives annual report that includes water-related aspects and KPIs. CEO verifies the content and targets in the report that is then sent to Board of Directors.

Name of the position(s) and/or committee(s)
Other C-Suite Officer, please specify (Executive Vice President for Group Functions)

Water-related responsibilities of this position
Assessing future trends in water demand
Assessing water-related risks and opportunities
Managing water-related risks and opportunities

Frequency of reporting to the board on water-related issues
Quarterly

Please explain
Executive Vice President for Group Functions has a delegated responsibility for EHS within the Group Executive Board.

W6.4

(W6.4) Do you provide incentives to C-suite employees or board members for the management of water-related issues?

	Provide incentives for management of water-related issues	Comment
Row 1	Yes	

W6.4a

(W6.4a) What incentives are provided to C-suite employees or board members for the management of water-related issues (do not include the names of individuals)?

	Role(s) entitled to incentive	Performance indicator	Contribution of incentives to the achievement of your organization's water commitments	Please explain
Monetary reward	Chief Operating Officer (COO) Chief Sustainability Officer (CSO)	Reduction of water withdrawals – direct operations Improvements in water efficiency – direct operations Reduction of water pollution incidents Implementation of employee awareness campaign or training program on water-related issues	Orkla has a target of 30% water withdrawal reduction by 2025 and we aim to mainatin low level of pollution across our factories. Achievement of these target is encouraged by the bonus for c-suits employees, based on the progress.	The timeframe of the performance indicators is linked to the achievement of targets by 2025. We monitor progress on both annual and quarter basis on Orkla ASA level and quarterly on the operational level. Monetary reward used is the annual bonus. The size of the bonus is proportional to the level of reduction achieved.
Non-monetary reward	Other, please specify (Business unit manager; Facility manager)	Reduction of water withdrawals – direct operations Improvements in water efficiency – direct operations Implementation of employee awareness campaign or training program on water-related issues	We work towards reduction of water consumption in our direct operations and produce products with lower content of water to limit our environmental impact f example through reduced transportation. Water efficiency is very important for us as a producer of food products. Therefore, we monitor this indicator. We see a need for improvement of water measurement and optimize water usage on sites. Therefore, employee awareness is an important part of the program for reduction of water use. In order to reach our targets we keep increasing focus on this topic, especially through the recognition programs such as local awards.	The timeframe of the performance indicators is linked to the achievement of targets by 2025. We monitor progress on annual basis on Orkla ASA level and quarterly on the operational level. Non monetary award include the recognition and acknowledgement through the company.

W6.5

(W6.5) Do you engage in activities that could either directly or indirectly influence public policy on water through any of the following?

Yes, trade associations

W6.5a

(W6.5a) What processes do you have in place to ensure that all of your direct and indirect activities seeking to influence policy are consistent with your water policy/water commitments?

Contact with authorities and communication with external organisations take place at Group and company level. The management of the individual company maintains a dialogue with local and national political authorities to find workable solutions to individual issues that concern their operations, and to create understanding for the companies' goals, plans and needs. We have an internal communication network where important activities are discussed and coordinated. In case of inconsistency, we get into dialogue with relevant stakeholders to find a solution and implement correction measures. In addition, the Orkla companies maintain an ongoing dialogue with the supervisory authorities to ensure compliance with the operating requirements imposed by the authorities and to obtain advice on practical issues. This contact is administered by the relevant specialist functions at the individual factory. Orkla ASA Corporate Communications and Corporate Affairs maintains a dialogue with the authorities at Nordic level and in Brussels concerning legislation on food and the framework conditions for trade policy. At Group level, Orkla is a member of the Strategic Council for Environmental Technology, the Government's consultative body in work on preparing a national environmental technology strategy. Much of the dialogue with authorities in the countries in which Orkla is represented takes place through national employers' organisations such as the Confederation of Norwegian Enterprise.

W6.6

(W6.6) Did your organization include information about its response to water-related risks in its most recent mainstream financial report?

Yes (you may attach the report - this is optional)

W7. Business strategy

W7.1

(W7.1) Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how?

	Are water-related issues integrated?	Long-term time horizon (years)	Please explain
Long-term business objectives	Yes, water-related issues are integrated	11-15	We have a target to reduce water consumption in our operations, the communicated goal is 30% by 2025, but we aim to achieve more significant reductions by 2045. We are committed to setting a net-zero target to mitigate climate change and prevent water scarcity. In addition, we are committed to setting Science Based Targets for Nature including water. Setting ambitious targets is important for us since conducted water risk assessment showed that from a long-term perspective, there several sites that can be at risk of water scarcity. An direct example of such a site is Orkla's division in India. Therefore, such measures as increasing water circulation and reducing consumption via process optimization are included in our long-term strategy, which is reflected in Orkla's annual report.
Strategy for achieving long-term objectives	Yes, water-related issues are integrated	11-15	Our water reduction targets are part of our sustainability strategy. Our long-term strategy includes issues related to consumption of water. We aim at cooperation with suppliers providing us with raw materials and together find solutions to decrease water intake within cultivation and production. One of important actions was certification program of the suppliers which we plan to expand in the long term and include more of engagement programs. For example, for climate we encourage our suppliers to set long term targets aligned with Paris Agreement, the similar strategy will be applied to water related issues.
Financial planning	Yes, water-related issues are integrated	11-15	In terms of financial planning, we are considering cost of maintenance of water infrastructure that is affecting cost of water. While taking decision about acquisition or divestment we are looking into potential costs associated with maintenance, restoration or replacement of water infrastructure as well as how we can be affected in case of potential failures having impact on our production.

W7.2

(W7.2) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

Row 1

Water-related CAPEX (+/- % change)

100

Anticipated forward trend for CAPEX (+/- % change)

10

Water-related OPEX (+/- % change)

100

Anticipated forward trend for OPEX (+/- % change)

10

Please explain

This is our first year of reporting water realted CAPEX and OPEX. Data was obtained through reporting to EU Taxonomy and conducted questionnaire, which helped to identify water related investments and costs on sites. Water related CAPEx in 2022 was 27 million NOK, it included such investments as reparation/renewalof wastewater treatment, installation of pipe cleaning systems, expansion of wastewater collection systems and upgrade/installation of water recirculation system. OPEX in 2022 was 221000 NK and includes maintenance of water systems. Since it is our first year of measurement %change in OPEX and CAPEx was set as 100%. We are planning to invest in smart water technologies and increase water related CAPEX and OPEX by at least 10%.

W7.3

(W7.3) Does your organization use scenario analysis to inform its business strategy?

	Use of scenario analysis	Comment
Row 1	Yes	For Orkla's measured Science-based Target we have used IPCC AR 5 and the scenario was identified through the Paris Agreement focus in the news and reviewed by us together with our advisors. For conducted climate and water risk assessment we have used the combination of several scenarios in order to get the full picture. We used RCP, Shared Socioeconomic Pathways and IEA Scenarios as recommended by TCFD and developed following scenarios: Net Zero 2050, Delayed transition and Current policies. These 3 scenarios were used to assess climate and water related risks and opportunities for Orkla throughout it´s value chain and results were used to inform business strategy.

W7.3a

(W7.3a) Provide details of the scenario analysis, what water-related outcomes were identified, and how they have influenced your organization's business strategy.

	Type of scenario analysis used	Parameters, assumptions, analytical choices	Description of possible water-related outcomes	Influence on business strategy
Row 1	Climate-related	Climate and water risk and opportunity assessment was conducted in line with recommendations from TCFD and the combination of following pathways were considered: Representative Concentration Pathways, Shared Socioeconomic Pathways and IEA Scenarios. The chosen scenarios were: Net Zero 2050 - an ambitious scenario that limits global warming to +1.5 °C by 2100 through stringent and immediately introduced climate policies and innovation, reaching net zero CO_2 emissions around 2050. It's linked to RCP 2.6 and IEA 2DS. Delayed transition - Follows a path in which social, economic, and technological trends do not shift markedly from historical patterns but the world takes action to limit emission growth but fails to cut emissions in the short term and misses Paris goals resulting in close to +2o C warming by 2050 but lowered using carbon sequestration and storage (CSS). It's linked to RCP 4.5. Current policies – "Climate chaos" Assumes that only currently implemented policies are preserved. World does not cut emissions and climate change accelerates causing 2,5o C of warming by 2050 and >+3o C by 2100 bringing irreversible changes. It's linked to RCP8.5.	For delayed transition scenario and current policies scenario the following risks were outlined: next 3-7 years water scarcity may impact prices or disrupt Orkla's production due to delivery delays from 44 supplier plants, but there may be alternative supplier plants or prices can be baked into consumer prices. Beyond 2050 delayed transition and current policies scenario pose higher risk and we expect disruption in Orkla's production due to delivery delays from 257 supplier plants, due to lack of water. The likelihood of water scarcity in these scenarios was assessed as high.	In order to minimize the effect of described risks Orkla is building water resilience throughout the value chain. We have clear goals to reduce water consumption and decrease dependency on water resources in our products, we work systematically with our suppliers and have started a collaboration with farmers to ensure use of best practices and avoid waste of resources. One of the major steps for avoiding delays from suppliers, due to water scarcity is supplier certification and engagement with suppliers that located in water stressed areas, we also started working towards including water related criteria in supplier contracts and aim to monitor water security through supplier´s self assessment and audits, these measures planned to be fully implemented in the next 2-5 years. We believe that these efforts will help to avoid the risk of water scarcity and we are committed to implement more measures to reduce our environmental impact and increase resource efficiency.

W7.4

(W7.4) Does your company use an internal price on water?

Row 1

Does your company use an internal price on water?

No, and we do not anticipate doing so within the next two years

Please explain

Water-related risks are assessed in materiality analysis and not identified as significant for Orkla currently. Therefore, we have not introduced yet an internal price on water.

W7.5

(W7.5) Do you classify any of your current products and/or services as low water impact?

	Products and/or services classified as low water impact	Definition used to classify low water impact	Primary reason for not classifying any of your current products and/or services as low water impact	Please explain
Row 1	No, but we plan to address this within the next two years	<Not Applicable>	Important but not an immediate business priority	Water risks are not identified as significant for Orkla at the moment, since Orkla does not produce any agricultural commodities. Therefore, it does not directly significantly contribute to water scarcity. Most of Orkla's product are produced with minimum water usage or without direct use of water for production. Moreover, Orkla has been extensively working with reduction of water footprint of it's products, such as detergents and soaps both in direct operations and the use stage.

W8. Targets

W8.1

(W8.1) Do you have any water-related targets?

Yes

W8.1a

(W8.1a) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Please explain
Water pollution	No, but we plan to within the next two years	Orkla is currently in the process of changing operational model and in 2023 we plan to set clear requirements to Portfolio Companies, including pollution objectives.
Water withdrawals	Yes	<Not Applicable>
Water, Sanitation, and Hygiene (WASH) services	No, but we plan to within the next two years	Orkla is currently in the process of changing operational model and in 2023 we plan to set clear requirements to Portfolio Companies, including pollution objectives.
Other	No, and we do not plan to within the next two years	

W8.1b

(W8.1b) Provide details of your water-related targets and the progress made.

Target reference number
Target 1

Category of target
Water withdrawals

Target coverage
Company-wide (direct operations only)

Quantitative metric
Reduction in total water withdrawals

Year target was set
2015

Base year
2014

Base year figure
10260

Target year
2025

Target year figure
7182

Reporting year figure
7625

% of target achieved relative to base year

Target status in reporting year
Underway

Please explain
In 2015 Orkla set a target to reduce our total water withdrawals by 30% by 2025. Progress is monitored using megaliters as the unit of measurement. This target applies company-wide with no exclusions in our direct operations, The motivation for the target is a result of conducted risk assessment and possibility of cost savings. As we have achieved 85% already, we are on track to meet this target as long as progress maintains present pace.

W9. Verification

W9.1

(W9.1) Do you verify any other water information reported in your CDP disclosure (not already covered by W5.1a)?
Yes

W9.1a

(W9.1a) Which data points within your CDP disclosure have been verified, and which standards were used?

Disclosure module	Data verified	Verification standard	Please explain
W1 Current state	W1.2b, W1.2h & W1.2i: total water withdrawals, total water discharges, total consumption volumes for Orkla ASA.	ISAE 3000	Independent account´s assurance report on Orkla ASA´s Sustainability reporting for 2022." Ernst&Young has undertaken a limited assurance engagement as defined by International Standards on Assurance Engagements, to report on Orkla ASA 's climate and environmental reporting as the Orkla ASA have defined and referred to in the Orkla ASA's GRI Index (see the document GRI 2022 Index on https://www.orkla.com/sustainability/results-and-reporting/the-gri-index/, "Environmental Engagement") for the period from 1 January 2022 to 31 December 2022 GRI indicators for water and effluents, data verified: GRI 303-3 total water withdrawal., GRI 303-4 total discharge.

W10. Plastics

W10.1

(W10.1) Have you mapped where in your value chain plastics are used and/or produced?

	Plastics mapping	Value chain stage	Please explain
Row 1	Yes	Direct operations Supply chain Product use phase	

W10.2

(W10.2) Across your value chain, have you assessed the potential environmental and human health impacts of your use and/or production of plastics?

	Impact assessment	Value chain stage	Please explain
Row 1	Yes	Direct operations Supply chain Product use phase	

W10.3

(W10.3) Across your value chain, are you exposed to plastics-related risks with the potential to have a substantive financial or strategic impact on your business? If so, provide details.

	Risk exposure	Value chain stage	Type of risk	Please explain
Row 1	No, risks assessed, and none considered as substantive	<Not Applicable>	<Not Applicable>	

W10.4

(W10.4) Do you have plastics-related targets, and if so what type?

	Targets in place	Target type	Target metric	Please explain
Row 1	Yes	Plastic packaging	Increase the proportion of post-consumer recycled content in plastic packaging Increase the proportion of renewable content from responsibly managed sources in plastic packaging Increase the proportion of plastic packaging that is recyclable in practice and at scale Increase the proportion of plastic packaging that is reusable	

W10.5

(W10.5) Indicate whether your organization engages in the following activities.

	Activity applies	Comment
Production of plastic polymers	No	
Production of durable plastic components	No	
Production / commercialization of durable plastic goods (including mixed materials)	No	
Production / commercialization of plastic packaging	No	
Production of goods packaged in plastics	Yes	
Provision / commercialization of services or goods that use plastic packaging (e.g., retail and food services)	Yes	

W10.8

(W10.8) Provide the total weight of plastic packaging sold and/or used, and indicate the raw material content.

	Total weight of plastic packaging sold / used during the reporting year (Metric tonnes)	Raw material content percentages available to report	% virgin fossil-based content	% virgin renewable content	% post-industrial recycled content	% post-consumer recycled content	Please explain
Plastic packaging sold	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Plastic packaging used	34358	% post-consumer recycled content	<Not Applicable>	<Not Applicable>	<Not Applicable>	14	

W10.8a

(W10.8a) Indicate the circularity potential of the plastic packaging you sold and/or used.

	Percentages available to report for circularity potential	% of plastic packaging that is reusable	% of plastic packaging that is technically recyclable	% of plastic packaging that is recyclable in practice at scale	Please explain
Plastic packaging sold	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Plastic packaging used	% technically recyclable	<Not Applicable>		<Not Applicable>	

W11. Sign off

W-FI

(W-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

W11.1

(W11.1) Provide details for the person that has signed off (approved) your CDP water response.

	Job title	Corresponding job category
Row 1	CEO and President	Chief Executive Officer (CEO)

Submit your response

In which language are you submitting your response?
English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.
Yes, CDP may share our Main User contact details with the Pacific Institute

Please confirm below
I have read and accept the applicable Terms