JCDP

2025 Beginner Disclosure Workshop

2025 APAC Disclosure Webinar Series

10 June 2025



- All attendees are muted upon entry
- Please ensure you have connected your device's audio
- Please raise questions in the Q&A box
- Slides and recording of this webinar will be shared with all registrants

Agenda

Introduction to CDP

Benefits of disclosing to CDP

How CDP data is used

Frameworks alignment

Key information about 2025 cycle

Tips for disclosure & resources available

About CDP

CDP is a global non-profit that for 25 years has run the world's environmental disclosure system for investors, companies, cities, states and regions.

640+

investors, with US\$127+ trillion of assets

24,800+

disclosing companies worth 2/3rds of global market capitalization in 2024



330+

Supply Chain Members – including Microsoft, Walmart, Unilever, L'Oreal, Lego and more

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130≈

corporate disclosers were based in approx. 130 different countries globally in 2024





CDP has made disclosure a business norm



How we work

Investors and purchasing companies use CDP to make informed decisions, reward companies with superior performance and drive action.



Provide data on environmental impacts, risks, opportunities, investments, strategies and more.



Moving the market for 25 years





Benefits of disclosing to CDP





Disclosure is a business necessity



Access to capital

Quantifying risk and opportunity

640+ investors asked CDP to engage companies in their portfolios to disclose in 2025.



Business competitiveness and access to buyers

Procurement and building business

In 2022, CDP Supply Chain members drove **70 million tonnes** of emissions reduction initiatives.



Compliance Mandatory or voluntary

CDP's disclosure platform improves consistency of information for investors.



Capitalizing on opportunities, boosting resilience

\$16tn

in climate and naturerelated opportunities identified by disclosing companies

\$13bn

saved in costs by companies cutting emissions deep in their supply chain Up to \$19

anticipated return on investment reported for every dollar invested in adaptation and resilience



Source: <u>CDP_HSBC_Report_2024.pdf</u>; <u>Disclosure Data Factsheet 2023 - CDP</u>

Write once, read many



Frameworks alignment





A rapidly evolving landscape



Preparing for incoming regulations

Nearly 60%

of listed companies globally are already reporting the vast majority of datapoints aligned with **IFRS S2** through CDP.





Enabling standards-aligned disclosure globally

CDP turns standards into something tangible an organization can use; questions and datapoints to be answered and actioned, sharing this high-quality data back to stakeholders and the market in one dataset.



CDP's alignment with IFRS S2

CDP is ISSB's key global climate disclosure partner. The ISSB's climate standard is the foundational baseline for CDP's climate disclosure. By disclosing through CDP from June to September, companies will disclose data to their stakeholders and the wider global market **including IFRS S2-aligned data**.



CDP's questionnaire, together with the disclosed dataset, is an established, trusted tool that supports companies on their path to ISSB compliance.



Relevant questions are tagged and mapping is available on CDP's website.



CDP is developing data tools to support post-disclosure analysis for organizations and data users.



TNFD alignment in 2025

| TNFD recommended disclosures | | | | | | | | | | |
|--|--|---|---|--|--|--|--|--|--|--|
| Governance | Strategy | Dependencies, Risk and impact management | Metrics and targets | | | | | | | |
| Recommended disclosures | Recommended disclosures | Recommended disclosures | Recommended disclosures | | | | | | | |
| A. Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities. | A. Describe the nature-related dependencies, impact, risks and opportunities the organization has identified over the short, medium and long term. | A(i) Describe the organization's processes for identifying, assessing and prioritizing nature-related dependencies, impacts, risks and opportunities in its direct operations. | A. Disclose the metrics used by the organization to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process. | | | | | | | |
| B. Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities. | B. Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organization's business model, value chain, strategy | A(ii) Describe the organization's processes for identifying, assessing and prioritizing nature-related dependencies, impact, risks and | B. Disclose the metrics used by the organization to assess and manage dependencies and | | | | | | | |
| C. Describe the organization's human rights policies and engagement activities, and oversight by the | and financial planning, as well as any transition plans or analysis in place. | opportunities in its upstream and downstream value chain(s). | impacts on nature. | | | | | | | |
| board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organization's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities. | C. Describe the resilience of the organization's strategy to nature-related risks and opportunities, taking into consideration different scenarios. | B. Describe the organization's processes for managing nature-related dependencies, impact, risks and opportunities. | C. Describe the targets and goals used by the organization to manage nature-related dependencies, impacts, risks and opportunities and its performance against these. | | | | | | | |
| | D. Disclose the locations of assets and/or activities in the organization's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations. | C. Describe how processes for identifying, assessing, prioritizing and monitoring nature-related risks are integrated into and inform the organization's overall risk management processes. | 18 | | | | | | | |

CDP's alignment with ESRS

- CDP is **substantially aligned** with the European Sustainability Reporting Standards (ESRS) E1, demonstrated in our <u>mapping</u> published with EFRAG.
- As a **key ESRS market adoption partner** for EFRAG, CDP will be a major tool for accessing ESRS-aligned data.
- CDP disclosing companies will be well prepared for the ESRS climate requirements and better equipped to use this data to unlock real business value.
- CDP and EFRAG will continue cooperating to create **efficiency** in the environmental data ecosystem.





CDP's scores, questionnaires and framework





About CDP Corporate Scores



CDP **scores companies individually** for climate change, forests, and water security.

Plastics and biodiversity will remain

unscored as we empower more companies to begin disclosing on these environmental issues.

About CDP scores

A CDP score provides a snapshot of a company's disclosure and environmental performance.

Scores indicate the level of action reported by the company to assess and manage its environmental impacts during the reporting year.



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Corporate Questionnaire Layout and structure



Thresholds for Full vs SME Questionnaire



Environmental issue assignment

| Envii | ronmental issue | Disclosers |
|-------|------------------------------|---|
| | Climate change | All corporate disclosers, including SMEs |
| ~^ | | All corporate disclosers, if at least one of the following is met: • CDP's Capital Markets request: based on the forests/water industry impact classification: |
| Ωþ | Forests | CDP's Capital Markets request: based on the <u>forests/water industry impact classification;</u> Another requesting organization has asked the discloser to report on forests/water security (e.g., a CDP Supply Chain member); |
| | | Opt-in to forests/water security. |
| ~~~~ | | Also, full corporate disclosers only: |
| ~~~~~ | Water security | Self-assessment i.e., based on whether disclosers have indicated that they have identified substantive forests- and/or water-related issues in their response to the "Assessment of environmental issues" section in questionnaire setup. |
| ÌĆ | Plastics and Biodiversity | All full corporate disclosers – not applicable to SMEs |



CDP Activity Classification

Necessary for questionnaire sector assignment

Example of a filled out revenue split:



All Information Provided in the questionnaire setup is kept strictly confidential between CDP and you as the discloser 27

CDP Activity Classification

Necessary for questionnaire sector assignment

Example of a filled out revenue split:



Disclosure Platform



Platform Demo - setup

| Discloser Test L 100 - CM 온t Invite team members | Test L 100 - CM Show organization details | •••••••••••••••••••••••••••••••••••••• |
|---|--|---|
| ᢙ Home Questionnaire Requests | Questionnaire Progress Answered Questions Image: Comparison of the comparison | Questionnaire |
| Reset Image: Constraint of the strength of the strengt of the strength of the s | Arrow of a constraint of a con | Admin fee All eligible organizations pay an admin fee to disclose through CDP. As a not-for-profit organization, we rely on funding from a range of sources. This fee helps us cover our costs so we can keep delivering our services at a global scale. You have not selected a fee Yiew fee options |



Getting Access to your CDP dashboard

For first timers to CDP's systems

- Fill out a 'Register to Disclose' Form available on <u>CDP Help Center</u> after disclosure cycle starts (week of 16th June)
- Key Information required:

 Company's DUNS (Dun and Bradstreet) number
 to identify your company

Register to disclose

Thank you for taking the first steps to start your disclosure through CDP.

You should complete this form if your organization is disclosing through CDP for the **first-time** and require access to the CDP Portal to start your disclosure.

If you have colleagues with access to the CDP Portal, we encourage you to contact them instead, to assist with adding you to your organization's CDP Portal account directly.

Please complete this form in English as best as you can to ensure you are accurately matched to your organization.

Please select your purpose for this registration:

My customer(s) and/or CDP Capital Market signatories have requested my organization to disclose through CDP My organization has not been formally requested to disclose by anyone but would like to disclose through CDP independently

I am part of a City, State or Region that would like to disclose through CDP



Disclosers - homepage

- Dynamic homepage showing relevant information depending on the stage of disclosure cycle
 - Suggested To Do List to manage progress and resources
 - View an overview of progress made on your disclosure
 - Quick access to guidance and support



Track progress of your response

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Reset

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 Overview of your questionnaire response by section

 See which questions have been "answered", "skipped", "unanswered" or "reviewed" giving better visibility on how you are progressing through your response

| 2* Respond | | 0 | iestionnaire opens: 06/18/2025 | Ph |
|----------------------------------|---|---------------------------------------|--------------------------------|--------|
| S, respond | | da | | F II |
| 0% Completed questions | | | Submit Ques | tionna |
| ✓ Reviewed 0 ✓ Answered 0 | In progress 0 I Skipped 0 Unanswered 80 | | | |
| | | | | |
| C.01 | C.02 | C.03 | C.04 | |
| C.01 Introduction | C.02 Identification, assessment, a | C.03 Disclosure of risks and oppor | C.04 Governance | |
| | | | | |
| Introduction | Identification, assessment, a | Disclosure of risks and oppor | Governance | |



Improve the quality of your response

View guidance and help directly alongside questions in the same screen

| 01 | 02 | 03 | 04 | 05 | 06 | 07 | 09 | 10 | 11 | 13 | | | | |
|-----|-------|-------|-----|-----|-------|-------|-----|-------|-------|-------|-------|-----|-------|-------|
| 3.1 | 3.1.1 | 3.1.2 | 3.2 | 3.3 | 3.3.1 | 3.3.2 | 3.5 | 3.5.1 | 3.5.2 | 3.5.3 | 3.5.4 | 3.6 | 3.6.1 | 3.6.2 |

O Unanswered 3.1

|--|--|--|

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

It is crucial for investors and data users to understand your organization's risk exposure, especially regarding any environmental risks across your value chain which are anticipated to have substantive effects on your organization. This includes both risks which have already had an effect within the reporting year and risks which may have an effect in the future. If no environmental risks with substantive effects have been identified as part of your assessment, it is equally crucial for data users to understand how and why you have concluded that such risks are not anticipated to affect your organization.

| 🗮 Density 🛃 Expand | | | | | | | | |
|------------------------|--------------------------------|--|----------------|--|--|--|--|--|
| Environmental issue | Environmental risks identified | Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain | Please explain | | | | | |



Improve the quality of your response

View guidance and help directly alongside questions in the same screen

| Back to overview CDP Corporate Questionnaire 2025 03 Disclosure of risks and opportuniti • 01 02 03 04 05 06 07 09 10 11 13 3.1 3.1.1 3.1.2 3.2 3.3 3.3.1 3.3.2 3.5 3.5.1 3.5.2 3.5.1 | | | | | | | 13 3.5.3 | 3.1 Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future? | | | | |
|---|---|--|--|--|---|--------------------------|-------------------------------|--|-----------------------|--|--|--|
| O Unanswered Have you iden a substantive It is crucial for inv substantive effect risks with substa anticipated to aff | ntified any effect on vestors and d ts on your or ntive effects l | your or ata users ganization have been | ganizatic to understa n. This inclu | on in the and your or des both ris | future? ganization's sks which h | risk expos ave alread | sure, especia y had an eff | ally regardir ect within t | g any er ne report | 1. <u>Change From Last Year</u> 2. <u>Ambition</u> 3. <u>Requested Content</u> 4. <u>Explanation of Terms</u> 5. <u>Additional Information</u> 6. <u>Scoring - Question Level</u> 7. <u>Scoring - Point Allocation</u> See reporting guidance for the entire questionnaire 1. <u>Change From Last</u> The whole question Year No change | | |
| 🔳 Density 🏒 | Expand | | | | | | | | | | | |
| Environmental issue | Environmen | tal risks i | dentified | | ntal risks in | 0 | ation does t operations | | | 2. Ambition The whole question The organization discloses environmental risks which have had or are anticipated to have a substantive effect on the organization's strategy, | | |
| Climate change | | | | 6 | | | | | | business activities, value chain, financial position (e.g., assets and liabilities), financial performance (e.g., revenue or expenditure) and cash flows. | | |
| Water | | | | A | | | | | | 3 Requested The whole question | | |

Preparation for 2025 disclosure



2025 disclosure timeline



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Response publicity status

A selection made at submission

Public response*

- Response available for all your organization's requestors (Capital Markets Signatories, customers, etc.)
- Response available for all public data users.

*Having a public response is a criteria to be scored at Leadership level (A- and above)

Non-public response

- Response available for all your organization's requestors (Capital Markets Signatories, customers, etc.)
- Response only available beyond requestors if anonymized and/or aggregated.

Score publicity status

Submit a private score request* - only for first-time discloser on a theme

Public score**

 Score is available to all requesters, website, and in all score datasets

Non-public score

 Score only available to you and your supply chain customers (if any)

* Only first-time disclosers on a theme (Climate change, Forests, Water Security) are eligible for a private score. File a case in CDP Help Center to request for a private score if you are eligible ** All scores for CDP Capital Markets requested and self-selected companies are default to public



Admin Fee

- The admin fee applies to companies requested to disclose by CDP's Capital Market Signatories, as well as self-selected disclosers
- Disclosers requested by a Supply Chain member, and/or a Banks program member, and/or the RE100 initiative are exempt from paying the admin fee





Where to find resources?



Navigating 2025 cycle information

Our Disclosure cycle 2025 page



NCDP (Disclosure Cycle 2025) About Us 🗸 Disclose Data 🗸 Use Data 🗸 Insights 🗸 Information 🗸



CDP Disclosure Cycle 2025

April 30 update: Our scoring methodologies are now available below along with our Key Changes documents. Requesters can begin to create their Request lists in the CDP Portal.

Environmental disclosure is now more important than ever.

In our 25th year, we look forward to partnering with you to facilitate disclosure that is critical for driving Earth-positive change.

This year, Requester and Discloser feedback is at the heart of our approach to the disclosure cycle, with Portal stability and core functionality among our areas of focus.

Here on our Disclosure Hub, you can find key updates, documents and information throughout the cycle.

Scroll Down



Updates to 2025 cycle

Our new 2025 Disclosure Cycle Page



Resources Summary

- 2025 CDP Questionnaire Overview
- 2025 Questionnaire & Guidance

Modules 1-6: Integrated questions

Module 7: Climate Change

Modules 8 to 13: Water Security, Forests, Biodiversity, Plastics and Financial Services

- 2025 CDP Scoring Introduction
- <u>CDP Corporate Scoring Changes 2025</u>
- CDP 2025 Scoring Methodology

<u>Climate Change</u>, <u>Water Security</u>, <u>Forests</u>

• 2025 Full Essential Criteria



Climate Change, Water Security, Forests



Contacting Help Center

To get help from CDP account managers and support team

| 企 Home | 4 organizations are requesting you to disclose through CDP. | 企 Home | organizations are requesting you to disclose through CDP. | | |
|----------------|--|---|---|--|--|
| Questionnaire | | Help Center Reporting guidance | | | |
| | Need support? | Additional guidance Get in touch | Need support? | | |
| ⑦ Support ▼ | Find how to guides, videos and technical support in our knowledge articles. Visit the Help Center > | O Support | Find how to guides, videos and technical support in our knowledge articles. | | |
| Give feedback | | · Give feedback | Visit the Help Center > | | |
| ເຊິ່ງ Settings | Guidance CDP's guidance provides detailed advice for the 2024 | يْنَيْ Settings | Guidance GDP's guidance provides detailed advice for the 2024 | | |



Contacting Help Center

To get help from CDP account managers and support team

| Home > My Support | ★ Knowledge Base | My Support Q E | nglish - Example Name - |
|---|------------------|----------------------|-----------------------------------|
| My Support | | | |
| What can we help you with? Search knowledge articles | | | ٩ |
| i≣ My Open Cases - Case Number Subject State | tus Created On 🗸 | Search Case Language | Q Contact Support Satisfaction |



Thank you!

Please contact our support team through Help Centre for any questions