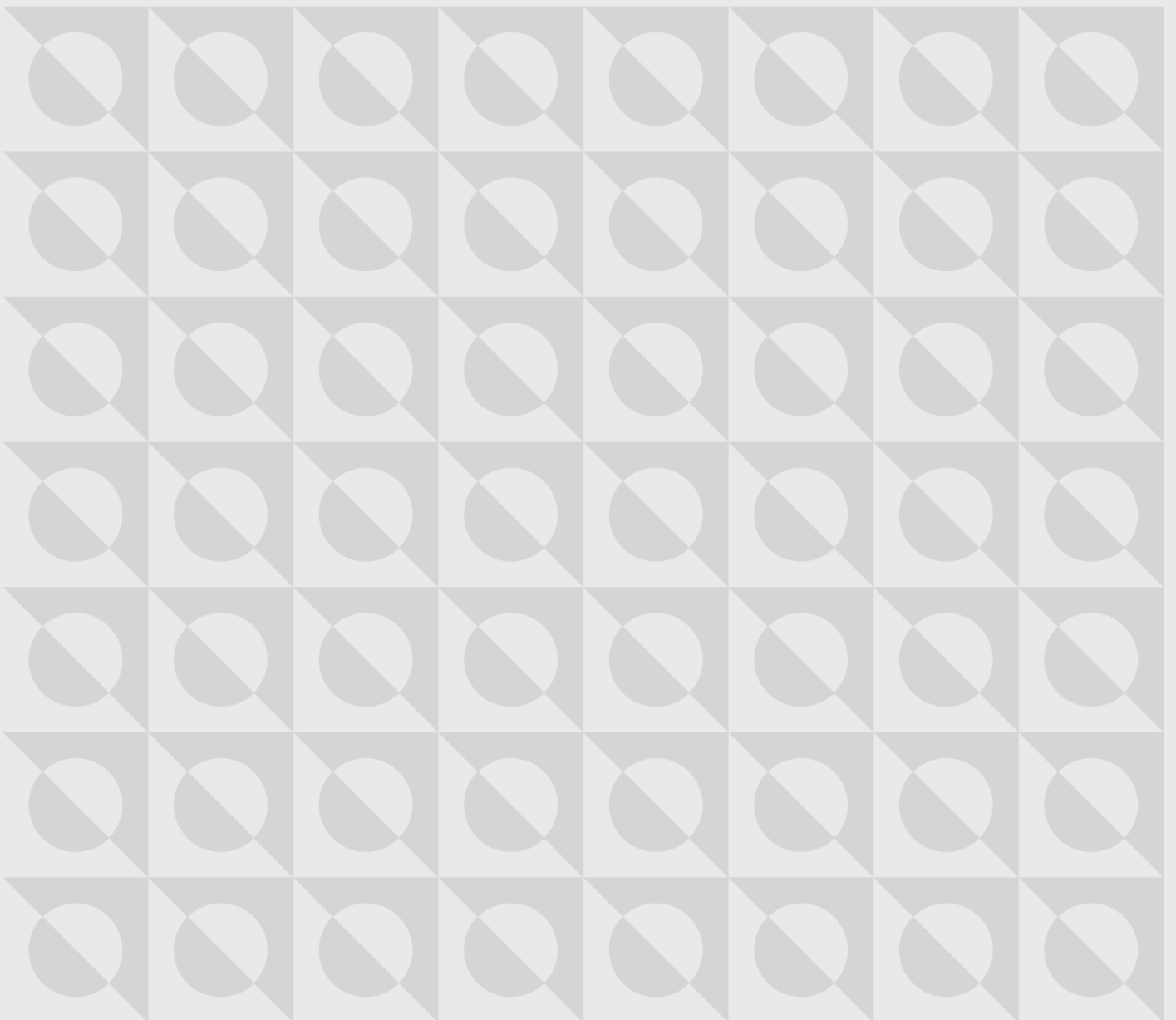


CDP Corporate Questionnaire setup

2026 Preview



Version

Version number	Release / Revision date	Revision summary
1.0	Released: April 20, 2026	Publication of the corporate questionnaire setup preview for the 2026 disclosure cycle. Notes on scoring policies are no longer included in this document and have been moved to the annual CDP Full Corporate Scoring Introduction and CDP SME Scoring Introduction as relevant.

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Overview of corporate questionnaire setup

Questionnaire setup is part of corporate disclosing organizations' onboarding process on the CDP Portal. These introductory questions help us customize the questionnaire for your organization.

Your answers in questionnaire setup are not part of your final submission and will not be publicly disclosed, even if you choose to make the rest of your CDP response public.

You can change your answers at any time until you submit your final CDP response. If you change your answers, the questions in your CDP questionnaire may change too.

The questionnaire setup covers the following topics. Some sections may not be presented to your organization. For example, if you choose to respond to the SME questionnaire, **the sections in gray below will not appear.**

About your organization	Annual revenue in the reporting year (in USD)
	Total employees (staff headcount)
	Full or SME questionnaire eligibility
Activity classification	Business activities according to CDP-ACS
Assessment of environmental issues	Assessment and identification of dependencies, impacts, risks, and/or opportunities relating to forests, water, plastics, and ocean
Intent to submit	Request to disclose on climate change
	Request to disclose on additional environmental issues
	Intent to submit
Additional information	Commodities disclosure
	Operation of mines and mining projects during the reporting year

You can find more details about what you will be asked in each section below.

About your organization

CDP recognizes that Small and Medium Enterprises (SMEs) may have different reporting capabilities and requirements compared to larger organizations. For this reason, CDP has two corporate questionnaires: the full questionnaire and the SME questionnaire.

The full corporate questionnaire is suitable for large organizations and includes sector-specific datapoints. Meanwhile, the SME questionnaire is tailored to the needs of SMEs and contains fewer, simplified datapoints.

Only organizations that meet CDP's SME eligibility thresholds will have the option to complete the SME questionnaire. This is determined by:

1. Your annual **revenue** in USD for the reporting year;
2. Your organization's **headcount** of total employees in the reporting year.

Question preview

What was your organization's annual revenue for the reporting year in USD?

End date of reporting year	Annual revenue (USD)
DD/MM/YYYY [Enter a date between October 28, 2022 and October 28, 2026]	\$

If you are unable to provide an exact revenue figure, round to the nearest value possible.

Your answer to this question is private

The total revenue figure provided here will not be shared with organizations who have requested you to disclose through CDP. It will be used for CDP data products in an anonymized format. Your organization's revenue informs the questionnaire that you receive. Revenue, along with total employees, determines whether you are eligible for the SME Questionnaire. It is also one factor in determining whether you will be asked to disclose on water and/or forests questions.

About your reporting year

The reporting year refers to the most recent 12-month period for which data is reported throughout your CDP disclosure.

- The start date of the reporting year is calculated to be 365 days before the end date provided;
- Apply this reporting year to all your responses both in the set-up and throughout the questionnaire;
- We recommend using the year for which your organization has complete data;
- Your reporting year should fall within the last five years, but CDP recommends providing data from within the past two years;
- We recommend aligning sustainability-related financial disclosures with the reporting year of corresponding financial statements.

Question preview

What was the total number of employees in your organization?

Total employees

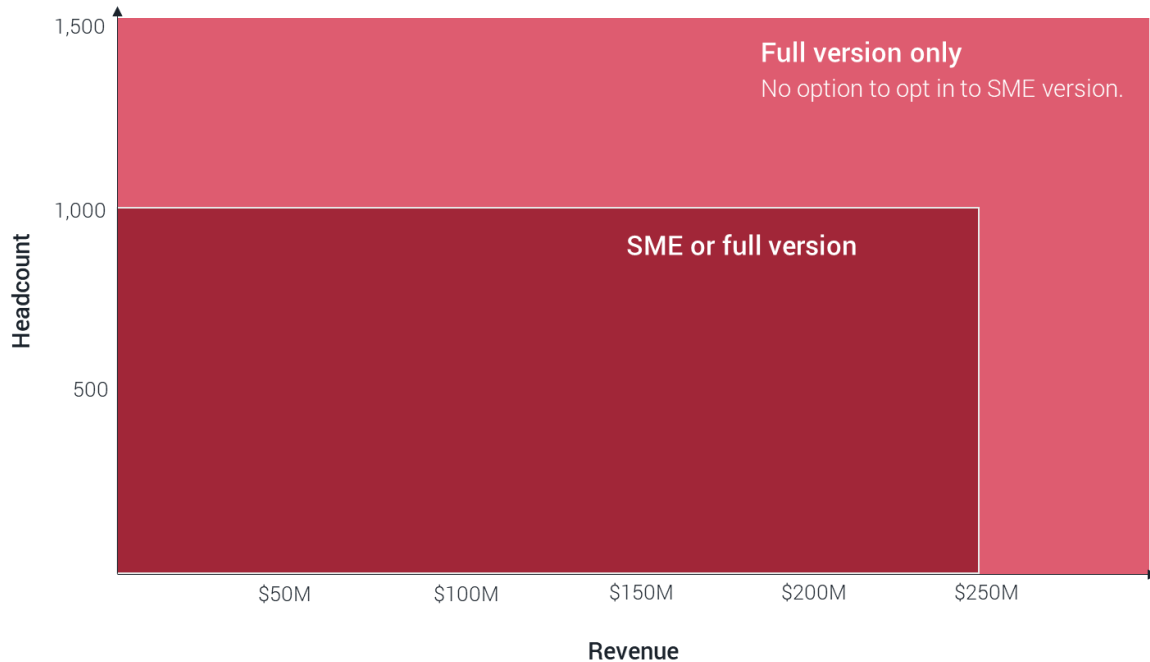
Numerical field

During the reporting year, how many people were employed on a full-time, part-time, or other basis by your organization? This is often referred to as 'headcount'. This figure should not include volunteers (i.e. individuals who received no compensation for the work they did).

For example, an organization with 200 full-time employees, 100 part-time employees and 10 volunteers has a total of 300 employees.

SME eligibility thresholds

- Organizations with a headcount of more than 1,000 total employees or annual revenue of more than US\$250 million can only complete the full corporate questionnaire.
- Organizations below this threshold are eligible for the SME questionnaire (but can still opt-in to the full corporate questionnaire).
- Note: Organizations requested by the RE100 initiative are not eligible to complete the SME questionnaire.



Activity classification

During a single reporting year, organizations may get revenue from many business activities. CDP-ACS is our Activity Classification System: a three-tiered system made up of Industry, Activity Group, and Activity. It takes into account the diverse activities from which organizations earn revenue, and associates them with relevant environmental issues. Read more about [CDP-ACS](#).

We use this information to add sector-specific questions to your questionnaire, if applicable.

- Organizations responding to the **full questionnaire** may be allocated up to 4 questionnaire sectors. If you are eligible for CDP scoring, you will only be scored based on your primary questionnaire sector which will be presented to you when proceeding to the next page.
- Organizations responding to the **SME questionnaire** will not be allocated any questionnaire sectors.

Question preview:

What were your organization’s business activities according to CDP-ACS?

CDP Industry	CDP Activity Group	CDP Activity	Questionnaire sector	% annual revenue associated with activity
Select from: <i>Dropdown list of CDP Industries</i>	Select from: <i>Dropdown list of CDP Activity Groups in selected Industry</i>	Select from: <i>Dropdown list of CDP Activities in selected Activity Group</i>	[auto-populated, non-editable]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]

[Add row]

Before completing these fields, consult the [CDP-ACS](#) table and descriptions to ensure that you are selecting the most appropriate activities for your organization in the reporting year. The column “Questionnaire sector” is auto-populated and indicates which questionnaire sector each of your activities is associated with; it is only shown if you are responding to the full questionnaire.

Note:

- If you disclosed to CDP in the previous disclosure cycle, your latest ACS data will be prefilled the first time you navigate your questionnaire setup. However, you can update your information by adding or deleting ACS activities, as relevant.
- If you are disclosing through the full questionnaire, you may be requested to disclose on water or forests based on your organization’s activities according to [CDP’s Industry Impact Classification](#), even if you have not been requested on these environmental issues by other CDP requesting authorities, e.g., CDP’s Capital Markets signatories or CDP’s Supply Chain members.

Assessment of environmental issues

This section is not presented to organizations responding to the SME questionnaire.

In line with leading environmental standards and frameworks, such as the ESRS and TNFD, CDP requests organizations to provide input about environmental issues beyond climate change that they have assessed and deem relevant to their organization.

Specifically, this section asks whether an organization has assessed and identified environmental dependencies, impacts, risks, and/or opportunities that relate to forests, water security, ocean, and/or plastics.

Question preview

Did your organization assess these environmental issues?

	Forests	Water security	Ocean	Plastics
Did you assess dependencies, impacts, risks, and/or opportunities for this issue?	Select from: • Yes • No	Select from: • Yes • No	Select from: • Yes • No	Select from: • Yes • No
Have you identified any substantive dependencies, impacts, risks, and/or opportunities?	Select from: • Yes • No	Select from: • Yes • No	Select from: • Yes • No	Select from: • Yes • No

The difference between assessing and identifying issues:

- **Assessment** is the process of evaluating if there are any dependencies, impacts, risks or opportunities.
- **Identification** is the outcome of your assessment process. Did you find any substantive dependencies, impacts, risks or opportunities?

Notes:

- The Financial Services sector will not be asked about assessment of ocean-related issues as Ocean disclosure is limited to real economy sectors in 2026.
- If your organization has not assessed or identified any dependencies, impacts, risks, or opportunities, you may still be asked to disclose forests and/or water-related information:
 - If the environmental impact of your organization’s business activities (CDP-ACS) meets [CDP’s Industry Impact Classification](#);
 - If a requesting organization asks you to disclose on a specific environmental issue (e.g., a Bank or a CDP Supply Chain member. For more information, see your “Requests” page on the Discloser Dashboard).

Intent to submit

Climate change

All organizations disclosing to CDP will be asked questions relating to climate change (including organizations responding to the full or SME questionnaire). If you do not intend to submit data relating to climate change, CDP will consider this as non-disclosure.

If you are eligible for scoring, this may affect your CDP score.

Forests & Water security

Organizations may be requested to disclose information on forests and/or water security in multiple ways:

- **From a CDP requester** i.e., capital markets request, supply chain request, or banks request. This means that a requesting authority has asked you to submit data specifically on either forests or water security, or on both. Learn more about requests [here](#) or view your “Requests” page on the Discloser Dashboard.
- **Based on industry impact classification** i.e., the environmental impact of your CDP-ACS activities on forests and/or water, as established by the [CDP Industry Impact Classification](#). This is not applicable to organizations responding to the SME questionnaire.
- **Self-assessment** i.e., based on whether you have indicated that you have identified substantive forests- and/or water-related issues in your response to the “Assessment of environmental issues” section.

You will be asked to respond to forests and/or water security if at least one of the above conditions are met for forests and/or water security respectively. You can either accept or decline to respond, however there may be scoring implications if you choose to decline. Learn more about scoring policies in [CDP Full Corporate Scoring Introduction](#) and [CDP SME Scoring Introduction](#).

If none of the above conditions are met for forests and/or water security, you can still opt in to submitting data. There are no scoring implications if you subsequently opt out.

Ocean & Plastics

Organizations who have substantive dependencies, impacts, risks or opportunities for ocean and/or plastics are highly encouraged to disclose. These environmental issues are not scored.

Note:

- Ocean disclosure is limited to real economy sectors in 2026, so the Financial Services sector will not have the option to report ocean-related data.
- There are no questions on ocean or plastics for organizations responding to the SME questionnaire.

Biodiversity

All organizations responding to the full corporate questionnaire will be asked supplementary questions on biodiversity. These are not scored.

There are no questions on biodiversity for organizations responding to the SME questionnaire.

Additional information – Commodities disclosure

This section of the questionnaire setup is only presented if you have accepted a request to report on forests or if you have opted in to report on forests. It does not appear for organizations responding to the SME questionnaire.

Global demand for agricultural commodities is the primary driver of deforestation and conversion of other natural ecosystems, for example due to unsustainable timber extraction and land being cleared for agricultural production. CDP's full corporate questionnaire contains questions on specific commodities, which aim to guide organizations on their journey to remove commodity-driven deforestation and conversion of other natural ecosystems from their value chains.

Question preview

Which commodities does your organization produce and/or source?

Commodities	Has your organization produced and/or sourced this commodity in the reporting year?	Will you be disclosing on this commodity?
Timber products	Select from: <ul style="list-style-type: none"> • Yes • No 	Select from: <ul style="list-style-type: none"> • Yes • No
Palm oil		
Cattle products		
Soy		
Rubber		
Cocoa		
Coffee		

Commodities

The forms of commodities you may disclose on include, but are not limited to:

- Raw materials;
- Processed ingredients and manufactured goods that contain commodities;
- Derivatives;
- Soy embedded as animal feed in animal products e.g., meat, dairy, eggs, or other animal products as ingredients.

About disclosing on commodities

- Disclosure on cocoa, coffee and rubber **will be scored for the first time in 2026**.
- If your organization produced or sourced any of the seven commodities above in the reporting year, you should disclose information on it. If you choose to not disclose on it, this may have

an impact on your overall CDP Forests score. See [CDP Full Corporate Scoring Introduction](#) for more information.

- If you state that your organization has produced or sourced a commodity and indicate that you will not be disclosing on it, you will be asked for further information in the questionnaire, including how you produce or source the commodity and **why you are not disclosing data on it.**

Additional information – Operating mines

The full corporate questionnaire contains sector-specific questions on biodiversity for organizations with mining projects. These questions are unscored.

This section of the questionnaire setup is only presented if you are responding to the full corporate questionnaire and your organization engages in any of the following CDP-ACS activities: Coal extraction & processing, Other non-ferrous metals, Iron & steel, Precious metals, Aluminum, Metal processing, Copper, Iron ore mining, Precious metals & minerals mining, Bauxite mining, Other non-ferrous ore mining, Other non-metallic minerals. You can find more details, including descriptions for each activity in [CDP's Activity Classification System \(CDP-ACS\)](#).

This section is not presented to organizations responding to the SME questionnaire.

Question preview

Did your organization operate mines, plan to operate mines, or close any mining projects?

Select from:

- Yes
- No

Mining projects

“Mining” refers to the extraction of all types of raw materials such as bauxite, precious metals, non-ferrous metals (e.g. nickel, zinc, lead, lithium), iron ore, diamonds, coal (thermal coal, metallurgical coal). Activities relating to the exploration of an area of interest for a mining project, development to establish permanent access to the ore body and carry out commercial production, and closure of a mine are also considered to be stages of a mining project.

Select “Yes” if, during the reporting year:

- you conducted any mining projects in the development or production stage;
- you explored the opening of a mining project and feasibility studies were completed;
- you were in the process of closing a mining project. This includes site clean-up and restoration, removal of facilities, reclamation and rehabilitation, environmental monitoring; or
- you were responsible for a legacy site with pending remedial actions.

Note for Public Authorities

In 2026, all public authorities are asked to disclose to CDP's full corporate questionnaire and will complete the same questionnaire setup as described in this document. Please contact publicauthorities@cdp.net with any questions.