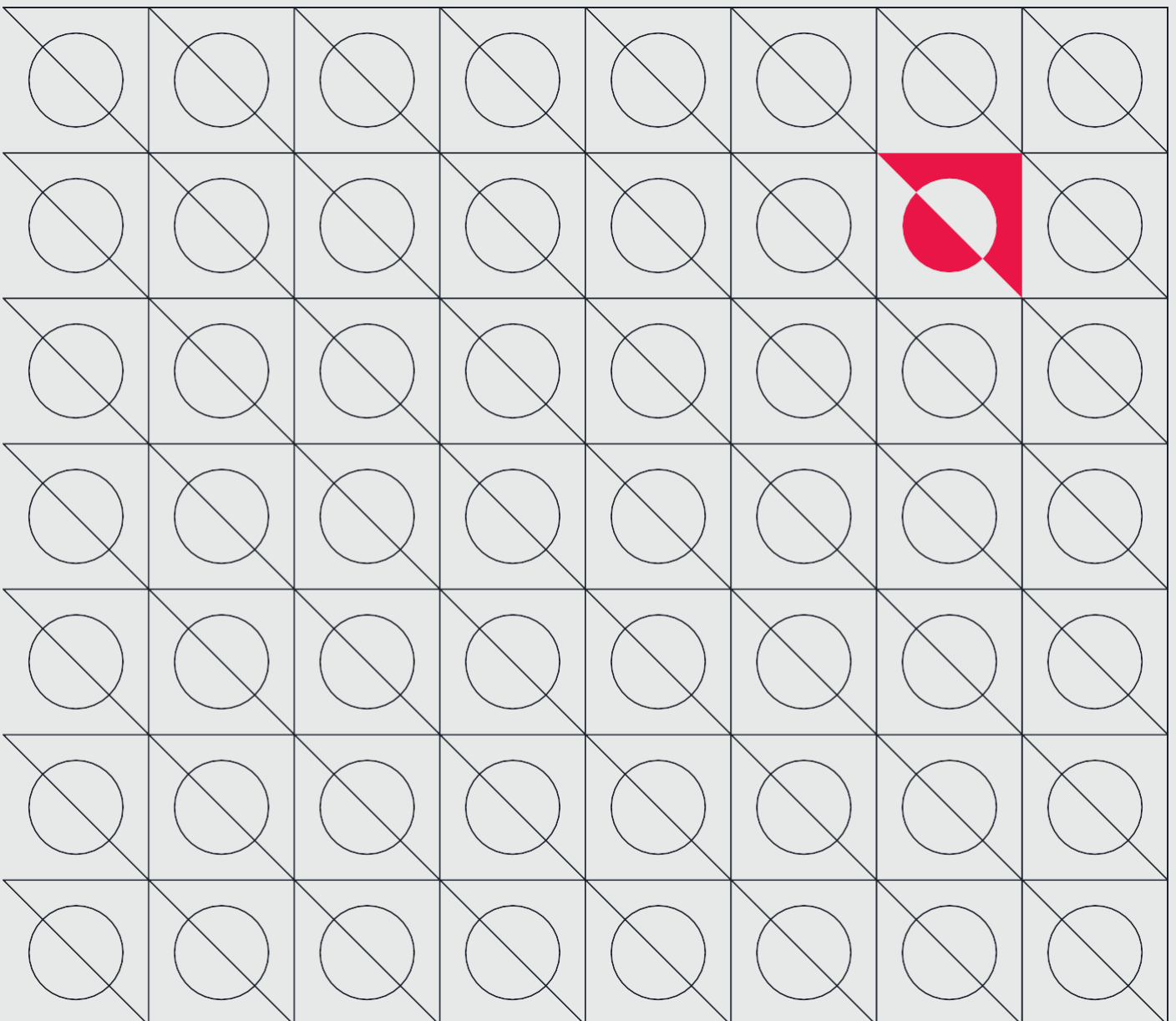


Questionnaire Overview

CDP Full Corporate Questionnaire 2026



Version

Version number	Release / Revision date	Revision summary
1.0	Released: April 20 th , 2026	<ul style="list-style-type: none"> • Key stats, disclosure dates and wording amended for 2026 disclosure cycle • Updated alignment to Task force for Nature-related Financial Disclosure (TNFD) in section “Connection to other frameworks”. • Updated alignment to Global Reporting Initiative (GRI) in section “Connection to other frameworks”. • Updated alignment to Ellen MacArthur Foundation (EMF) Global Commitment in section “Connections to other frameworks”. • Minor updates to section “Environmental issues under CDP’s full corporate questionnaire” to reflect additional datapoints / changes made for Forests, Plastics and Water security and the addition of datapoints on Oceans. • Updates to section “CDP questionnaire sectors” to reflect changes made for the 2026 disclosure cycle.
2.0	Released: June 10 th , 2026	<ul style="list-style-type: none"> • New sub-section on “Framework alignment tags” added under the “Connections to other Frameworks” section. • New guidance “Framework alignment tag explainer” added under the summary of each standard and framework in the “Connections to other Frameworks” section. • New sub-section on “Jurisdictional IFRS S2-based climate standards” in the “Connections to other Frameworks” section added to explain the new standards added to the portal. • New section on “Access to capital tags” added to explain the new “Nature champion indicators” and “Key transition plan indicators” tags added to the portal. • New guidance added to sub-section “CDP disclosure support materials”

Contents

Overview of the full corporate questionnaire	4
Full corporate questionnaire structure	4
Full and SME corporate questionnaires	5
Environmental issues in CDP’s full corporate questionnaire	6
Climate Change	6
Forests	7
Water Security	7
Ocean.....	8
Plastics.....	9
Biodiversity	9
CDP questionnaire sectors	10
Sector approach	10
Sector-specific content	11
Connection to other frameworks	29
Framework alignment tags	29
IFRS S2 (ISSB) climate standard	29
Jurisdictional IFRS S2-based climate standards.....	30
Task Force on Climate-related Financial Disclosures (TCFD).....	31
Task Force on Nature-related Financial Disclosures (TNFD).....	31
European Sustainability Reporting Standards (ESRS).....	32
Accountability Framework initiative (AFi)	32
Global Reporting Initiative (GRI).....	33
Ellen MacArthur Foundation Global Commitment	33
Access to capital	34
Nature champions indicators	34
Key climate transition plan indicators	34
Preparing your CDP response	35
CDP disclosure cycle 2026.....	35
CDP disclosure support materials	35
Important notes for completing your CDP response	37
Providing feedback to CDP.....	40

Overview of the full corporate questionnaire

CDP’s questionnaires evolve each year to drive corporate ambition further, and support organizations and financial markets to transition to a 1.5°C, deforestation-free, water-secure world. CDP collects environmental data from the world’s largest organizations on behalf of over 640 institutional capital markets signatories with a combined US\$127 trillion in assets, and 270+ major purchasers with over US\$6.4 trillion in procurement spend. Since its launch in 2002, CDP has helped thousands of organizations to measure their environmental impacts, set ambitious targets, and demonstrate action and progress.

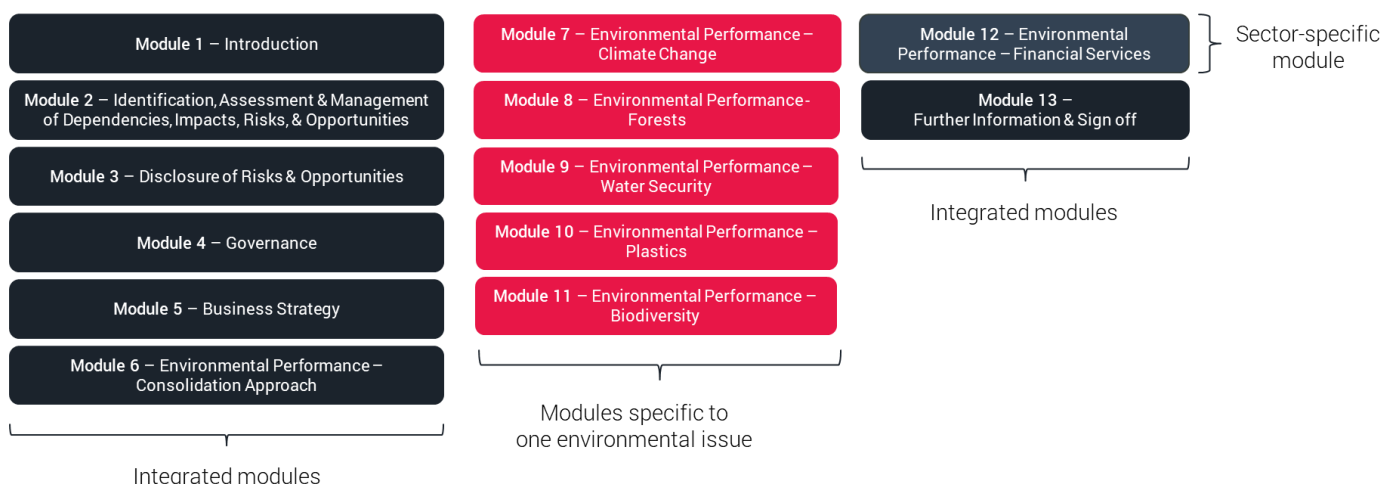
Our questionnaire set up ensures that different organizations can select the most appropriate disclosure journey. In 2024, the CDP corporate questionnaires on climate change, forests, and water security were integrated into one corporate questionnaire. Through this questionnaire, organizations can now provide data on multiple environmental issues in a single disclosure, encouraging more holistic and balanced reporting. In 2026, datapoints on ocean disclosure are introduced for the first time. The CDP full corporate questionnaire follows the latest science and aligns with new high-quality disclosure frameworks and standards.

Full corporate questionnaire structure

There are 13 modules in the full corporate questionnaire. Modules 1 to 6, and 13 are integrated, which means that questions in these modules cover more than one environmental issue area. Conversely, modules 7-11 relate to ‘Environmental Performance’ and each module is specific to an environmental issue area. Organizations in the financial services sector will be presented with module 12, which is an integrated, sector-specific ‘Environmental Performance’ module.

All disclosers will be presented with datapoints on climate change, as well as supplementary datapoints on biodiversity. Datapoints on forests and water security will only be presented if a discloser has been requested or has opted in to reporting on these environmental issues; and datapoints on plastics and ocean will only be presented if a discloser has opted in to reporting on these environmental issues.

The journey through CDP’s full corporate questionnaire includes the following:



Full and SME corporate questionnaires

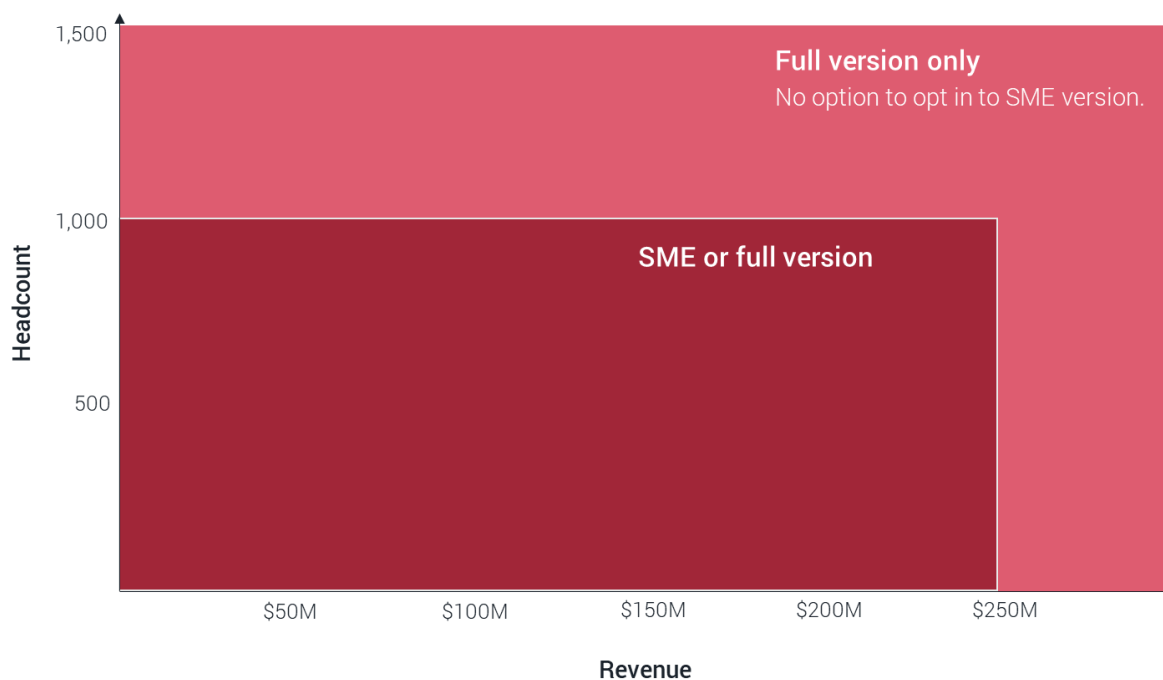
CDP recognizes that Small and Medium Enterprises (SMEs) may have different reporting capabilities and requirements compared to larger organizations. For this reason, CDP has two corporate questionnaires: the full questionnaire and the SME questionnaire.

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 and simplified datapoints. Only organizations that meet CDP's SME eligibility thresholds will have the option to complete the SME questionnaire.

Note that this document provides an overview of the full corporate questionnaire only. You can find more information on the SME questionnaire using the [SME questionnaire overview document](#).

Eligibility to complete the SME questionnaire

- 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.



Environmental issues in CDP's full corporate questionnaire

Environmental challenges are closely linked to the way businesses depend on ecosystems. Human activities such as resource extraction, pollution, and land-use change release emissions and degrade ecosystems, creating cascading risks to biodiversity, resource security, and economic stability. According to the [World Economic Forum's Global Risk Report \(2025\)](#), environmental risks comprise four of the top five risks facing the global economy over the next decade. The financial implications of climate-related risks are well established and are becoming increasingly apparent for nature-related risks and demand decisive, coordinated action.

Addressing the climate crisis cannot be achieved without simultaneously addressing the nature crisis - carbon emissions and climate change are only part of the challenge. Each year, an estimated US\$58 trillion in economic value is generated through the exploitation of natural resources, yet the loss of nature continues at unprecedented rates ([PWC, 2023](#)).

To put protecting climate and nature at the heart of corporate strategy, CDP's full corporate questionnaire challenges organizations to take more effective action across a wide spectrum of environmental issues. It encourages CDP disclosers and data users to assess and manage environmental dependencies, impacts, risks, and opportunities as an interrelated challenge.

Note: 'environmental issues' refers to an organization's dependencies, impacts, risks, and opportunities related to the environmental issue areas covered in CDP's corporate questionnaire i.e., climate change, forests, water, ocean, biodiversity and/or plastics.

Climate Change

Improving corporate awareness through measurement and disclosure is essential to the effective management of climate change risk and the leveraging of climate change opportunities. CDP's datapoints on climate change have been evolving over time in line with the latest climate science and global policy development. The 2015 Paris Agreement was a tipping point in the global approach to climate change. By agreeing to limit global temperature rises to well below 2°C and pursue efforts to limit warming to under 1.5°C, governments have committed to a transition to a net-zero carbon economy. This transition will create winners and losers within and across business sectors, as the manifestation of climate-related opportunities and risks accelerates in both size and scope. 'Business as usual' will not be a good indicator of how companies will perform.

In its first two decades, CDP's climate change datapoints focused on raising ambition and providing data to improve governance and decision-making. But time is running out fast to prevent catastrophic climate change, and an irreversible loss of nature and habitats. There is now an urgent need to ensure that stated intentions are accompanied by concrete plans, with transition metrics, and evidence of progress against agreed targets. Accountability is needed to raise the bar to align with halving emissions, shifting towards nature positivity by 2030, and achieving net-zero emissions and full nature recovery by 2050.

Nonetheless, greenhouse gas (GHG) emissions are only one part of the challenge. The climate and nature crises need to be addressed simultaneously, including by conserving, protecting, and restoring ecosystems, adopting more sustainable forestry and water use practices, and ensuring a circular economy. To support this, in 2026 CDP has included new adaptation-related datapoints, enabling organizations to disclose how they are assessing and responding to physical climate risks, implementing adaptation measures, and strengthening the resilience of their operations and value chains.

Forests

Stopping deforestation and the conversion of other natural ecosystems is key to cutting greenhouse gas emissions and protecting nature. Between 2010 and 2019, the “Agriculture, Forestry and Other Land Use (AFOLU)” sector accounted for up to 21% of global total anthropogenic GHG emissions ([IPCC, 2023](#)). Global demand for agricultural commodities is the primary driver of deforestation and ecosystem conversion, as timber is extracted unsustainably, and land is cleared for agricultural production. This represents major risks to businesses, as agricultural commodities associated with high levels of deforestation are the building blocks of millions of products traded globally, and thus feature in the value chains of many organizations.

CDP’s forests questions focus on the dependencies, impacts, risks and opportunities that organizations identify in relation to seven key commodities: timber products, cattle products, soy, palm oil, coffee, cocoa, and rubber. Eliminating deforestation and conversion of other ecosystems linked to the production and sourcing of these commodities is critical to meet near-term climate and nature targets as well as complying with emerging regulatory requirements.

CDP’s forests-related datapoints provide data users and disclosers with important information about how organizations are progressing towards key targets of eliminating deforestation and conversion. Organizations can disclose comprehensively on the proportion of their commodity volumes that are deforestation- and conversion-free (DCF) through standardized metrics developed by the Accountability Framework initiative (AFi). These metrics are contextualized and complimented by datapoints on sourcing areas and traceability, methods used to progress volumes to DCF, engagement with supplier and smallholders, restoration and conservation projects, and adoption of landscape approaches to achieve sustainable land use at scale.

Water Security

Through transparency and accountability, the CDP questionnaire drives organizations and financial markets to decouple growth from depletion of freshwater resources and allocate capital towards a water secure economy to achieve the Sustainable Development Goals. Specifically, the CDP questionnaire collects information for capital markets actors, customers, and policy makers on an organization’s management, governance, and use of water resources. The water security program has grown significantly since it was established in 2010, in terms of the numbers of organizations disclosing water-related data, the value of associated assets, and the number of investors and customers requesting the data. CDP now holds the world’s largest corporate water dataset, with more organizations reporting on water than ever before.

CDP water security datapoints provide data users and disclosers with an insight on current and future water-related dependencies, impacts, risks and opportunities. They also present a journey to water stewardship and water security by assisting organizations to progress the maturity of their water management and corporate reporting, as well as enabling benchmarking against leading practice. Collecting and disclosing information on management and governance of water-related dependencies, impacts, risks, and opportunities, as well as the integration of water into long term strategic objectives, provides data for decision making and catalyzes corporate action.

Water accounting

To progress water security for all and to minimize water-related risks, organizations must eliminate any detrimental impact on water ecosystems and resources. Risk exposure occurs as water flows into and out of an organization’s boundaries, so CDP collects information to determine how well an organization understands this flow. Organizations are encouraged to account for all their interaction with water, and

to minimize that interaction (e.g., through reduced withdrawals, efficiency improvements, or by changing their business activities). This means that CDP seeks more nuanced information than volumetric reductions in freshwater removal or consumption. It's important that organizations have robust monitoring and accounting in place for all aspects of their corporate hydrology, and that they demonstrate an understanding of their dependencies and impacts on water.

Measurements of withdrawal, discharge, and consumption take place as water crosses the reporting boundary of an organization, at either the corporate level or facility level. This makes the concept of the reporting boundary at the corporate and facility level central to your CDP response.

You can find more information on water accounting in [CDP's Technical Note on Water Accounting](#).

Ocean

The ocean provides essential climate regulation & produces a significant proportion of the world's oxygen. The marine biome provides food, medicine and livelihoods for billions of people, and supports diverse ecosystems from coral reefs to mangrove swamps to deep-sea habitats.

But ocean health – and therefore the ocean's ability to provide this life support – is under threat. It has absorbed more the 90% of excess heat caused by human activity globally and around 25% of CO₂ emissions. This drives acidification & rising water temperatures, killing coral and disrupting fish stock populations and distribution. Fishing pressure is the main driver of extinction risk for marine vertebrates and overfishing threatens to collapse essential food sources. The cost to the global economy of combined threats to ocean health are estimated to reach \$400 billion annually by 2050.

Mitigating these impacts and creating a genuinely sustainable blue economy depends on scaled, quality and comparable data. This data can support with the identification of risks to mitigate and opportunities to equip with finance. An estimated \$175 billion per year is needed to achieve SDG14 by 2030, and yet, between 2015 and 2019, just below \$10 billion in total was invested. By integrating ocean-related issues into its platform, in 2026 CDP will take its first step in closing the gap of data availability on commercial activities which impact or depend on ocean health. In doing so, we are responding to clear indications of market demand, improving our alignment with the full realm coverage recommended by the TNFD, and helping to redirect the financial flows necessary to protect ocean health and to foster a resilient blue economy.

CDP's approach to ocean disclosure guides organizations to:

- understand their ocean-related dependencies, impacts, risks and opportunities and identify where they should concentrate their efforts;
- set out internal governance for the management of ocean-related issues;
- engage with policy makers, frameworks and initiatives for a sustainable blue economy;
- adapt their strategy and financial planning based on ocean-related risks and opportunities;
- engage with their supply chain on ocean-related issues; and
- set, monitor, and implement ocean-related targets.

Note that disclosers responding to CDP's full corporate questionnaire can opt in to disclosing on ocean as part of their questionnaire setup. These datapoints are unscored in recognition that many organizations are in the early stages of developing their action, accountability, and reporting on ocean-related issues.

Plastics

Plastic pollution and waste harm our ecosystems, economies, and communities. They threaten the function of the world's terrestrial, ocean and freshwater ecosystems, which serve as sanctuaries for biodiversity, vital food sources and major carbon sinks. Despite the globally accepted scale of the problem and extent of its impacts, many organizations are yet to have a strong understanding of how they contribute to the plastics crisis and their exposure to commercial, legal, and reputational risks across their value chains.

Note that disclosers responding to CDP's full corporate questionnaire can opt in to disclosing on plastics in questionnaire setup. These datapoints are unscored in recognition that many organizations are in the early stages of developing their action, accountability, and reporting on plastics.

On behalf of data users (capital markets signatories, purchasing companies, and others), CDP requests organizations to report on whether they are currently taking actions to:

- reduce plastic usage;
- reduce or eliminate virgin content in plastics;
- reduce microplastic emissions;
- eliminate unnecessary and problematic plastics;
- transition to reuse models for plastic packaging;
- increase compliance with design for recycling and/or composting guidelines for plastic packaging; and
- track the end-of-life management pathways

This provides decision makers with clear, comprehensive, and comparable data on the production, commercialization, usage, and end-of-life management of plastics across the global economy. CDP's datapoints on plastics are informed by existing plastics disclosure frameworks, standards, and guidelines including the Ellen MacArthur Foundation and the UN Environment Programme's Global Commitment framework, WWF ReSource Tracker, ESRS, CGF Golden design rules and GRI 306: Waste.

As strategies for reducing plastic dependency and increasing circularity mature, CDP will review the data that organizations are able to provide and collect feedback from our stakeholders on what is most relevant to driving action and informing decision making.

Biodiversity

Protecting biodiversity is instrumental to protecting life on Earth. It maintains the stability and resistance of species, and the ecosystems that all life depends on. Protecting biodiversity will help to preserve the ecosystem services provided by nature that are essential for human life. Protecting biodiversity will also play a key role in avoiding catastrophic climate change.

The biodiversity datapoints in the questionnaire are material to all sectors and geographies, and future biodiversity metrics will be developed in alignment with key standards and frameworks (e.g., TNFD), ensuring the relevance and usefulness of biodiversity corporate reporting to both financial institutions and policy makers.

Note that all disclosers responding to CDP's full corporate questionnaire will be presented with datapoints on biodiversity. However, these will be unscored in 2026.

CDP's datapoints on biodiversity are aligned with the IUCN's "Guidelines for planning and monitoring corporate biodiversity performance" and allow organizations to demonstrate how they:

- understand their biodiversity-related dependencies, impacts, risks and opportunities and identify where they should concentrate their efforts;
- think about their ambitions to mitigate any negative impact on biodiversity and their goals, objectives, and key strategies;
- decide on what indicators and metrics to use to measure the success of their strategies; and
- monitor and disclose their success.

CDP's inclusion of biodiversity datapoints reflects a growing recognition of the significant risks of biodiversity loss. In part, these risks stem from the role that biodiversity plays in climate change and other nature challenges. As highlighted by the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) and the Intergovernmental Panel on Climate Change (IPCC), there are close relationships between biodiversity and GHG emissions, resilience, and adaptation to the threat of climate change. However, biodiversity loss also represents a real risk in its own right: biodiversity underpins all of the ecosystem services society ultimately depends on and, unlike climate change, biodiversity losses are irreversible.

According to PWC report "[Managing nature risks: From understanding to action](#)", at least US\$58 trillion of economic value generation – over half the world's total GDP – is moderately or highly dependent on biodiversity and its services and, as a result, exposed to risks from biodiversity loss. The UK Treasury reports that biodiversity losses threaten to undermine the global economy.

Therefore, it is essential for organizations across all sectors of the economy to demonstrate their awareness of biodiversity-related dependencies, impacts, risks and opportunities in their value chain, and what actions they are taking to mitigate or eliminate any negative effects.

CDP questionnaire sectors

Sector approach

Organizations in high-impact sectors will be presented with questions and datapoints specific to that sector in addition to the general questions.

The sector-specific questions shown to organizations depend on the allocation of 'questionnaire sectors'. These are defined by [CDP's Activity Classification System \(CDP-ACS\)](#). This system categorizes organizations by focusing on the activities from which they derive revenue and associating these with potential effects on their organization regarding climate change, deforestation, and water security.

An organization may be allocated up to four questionnaire sectors (including 'General'). However, if an organization is eligible for CDP scoring, they will only be scored on their primary questionnaire sector.

Note that since the full corporate questionnaire includes sector-specific questions, some question numbers may not be consecutive, as not all questions are applicable to every organization.

Sector-specific content

The table below provides sector descriptions and outlines the key sector-specific content for each high-impact sector in CDP's full corporate questionnaire for climate change and water security. There are no sector-specific questions related to forests.

Questionnaire sector	Introduction	Sector-specific content	
		Climate change	Water security
Agricultural commodities (AC)	<p>Activities in the agricultural commodities sector include crop farming, fish & animal farming, fishing and other types of agricultural production, such as for cotton, sugar, cocoa, and tea. Other activities can relate to producing raw materials (crops and/or livestock) that will be used as ingredients in the manufacturing and packaging of consumer goods by the food, beverage and tobacco sector. This includes the small-scale production of non-timber forest products (e.g. rubber, nuts, beans, seeds, etc.).</p> <p>The agricultural commodities sector is fundamentally dependent on natural resources and thus is directly affected by climate change, rainfall patterns, pollution, shifting pests and diseases, among other ecosystem changes. It accounts for almost 70% of the world's water consumption, impacting on and impacted by water security. With increasingly unpredictable weather</p>	<p>Climate-related sector-specific datapoints include:</p> <ul style="list-style-type: none"> • Land management practices with climate change mitigation/adaptation benefits; • Biogenic carbon pertaining to direct operations; • Commodity-specific emissions intensity data related to the activities performed by your organization; and • Scope 1 and scope 3 emissions breakdowns by relevant business activity. 	<p>Water-related sector-specific datapoints include:</p> <ul style="list-style-type: none"> • Production or sourcing of agricultural products in areas of water stress; and • Water intensity of produced or sourced agricultural products.

patterns and increasing demand, the agricultural commodities sector is highly vulnerable to the substantive effects of environmental risks.

Regarding climate change, emissions are associated with the entire agricultural commodities value chain, therefore a whole value chain approach is advised; including consideration of emissions resulting from the consumption of products. Water quality is also an important issue for this sector: excessive or poor application of fertilizers and pesticides can lead to nitrate and phosphorus run-offs, polluting waterways and contaminating groundwater.

Aviation (AV)

In 2023, aviation accounted for 2.5% of global energy-related CO₂ emissions, having grown faster between 2000 and 2019 than rail, road or shipping ([IEA, 2025](#)).

The sector provides air transport services to passengers and freight. Between passenger and freight transport, the key difference with relevance to the CDP questionnaire is the specific metrics that measure

Climate-related sector-specific datapoints include:

- Activity-based accounting of emissions intensities in scope 1, scope 2 and scope 3 category 4: upstream emissions from transportation;
- Scope 1 and scope 2 emissions breakdowns by sector production activities;
- Data coverage and input factors to calculate emissions intensity of air transport movements;
- Efficiency metrics for products and/or services; and

No water-related sector-specific datapoints.

	<p>efficiency either by passenger or by metric ton of goods transported.</p> <p>Emissions within this sector are primarily associated with the impact of jet fuel use. These are primarily direct emissions (scope 1) and indirect emissions in the value chain (scope 3) from “fuel- and energy-related activities” (category 3). Indirect emissions from energy use (scope 2) emissions are often a small proportion of this sector’s total emissions.</p> <p>While aviation accounts for a relatively small share of global emissions, it is one of the most challenging sectors to decarbonize. Emissions can be reduced by efficiency improvements such as more fuel-efficient design of new aircraft and operational improvements such as more optimal flight paths, as well as avoidance of contrail creation. Innovation in low-emission fuel and aircraft technologies will be needed for further abatement in the sector and Sustainable Aviation Fuels (SAF) are considered critical for reducing the aviation sector’s emissions.</p>	<ul style="list-style-type: none"> • Implementation metrics for low-carbon transportation technologies; and • Investments in low-carbon R&D. 	
<p>Capital goods (CG)</p>	<p>The capital goods sector provides products and services to key high emitting end markets, such as power generation, construction, transportation, and industry.</p>	<p>Climate-related sector-specific datapoints include:</p> <ul style="list-style-type: none"> • Life cycle emissions assessment of products and services; 	<p>No water-related sector-specific datapoints.</p>

	<p>It is not an emissions intensive sector from direct emissions (scope 1) or indirect emissions from energy use (scope 2). However, indirect emissions in the value chain (scope 3) are key for the sector, with the majority related to the use of sold products and services. Capital goods producers must therefore be able to understand their indirect emissions profile and manage their product-related climate change risks if they are to ensure future competitive success and be prepared for any product-related regulation. Investment in research and development of energy efficient low-carbon products with scope for system-wide change will be also key for the capital goods sector's transition to a low-carbon future.</p>	<ul style="list-style-type: none"> • Year-on-year scope 3 emissions performance; • Efficiency metrics for products and/or services; and • Investments in low-carbon R&D. 	
<p>Cement (CE)</p>	<p>Activities in the cement sector encompass those associated with concrete production: from limestone quarrying to concrete end-of-life.</p> <p>Producing cement is an energy intensive process, with most of the GHG emissions for cement production originating from the combustion of fossil fuels for the required heating of key ingredients to about 1450°C in massive cement kilns. In addition, significant CO2 emissions are released</p>	<p>Climate-related sector-specific datapoints include:</p> <ul style="list-style-type: none"> • Emissions intensities of key industry products; • Scope 1 and scope 2 emissions breakdowns by sector production activities; • Energy consumption and generation breakdowns; and • Investments in low-carbon R&D. 	<p>No water-related sector-specific datapoints.</p>

as process emissions during production. Increasing energy efficiency, fuel switching, reducing clinker content, and moving to more efficient dry process kilns with pre-calciner and pre-heating technologies are examples of ways the cement industry can reduce its emissions.

Chemicals (CH)

The chemicals sector is diverse, creating a variety of products such as commodity chemicals, specialty chemicals, life science products, and consumer care products.

Most emissions in this sector originate from either fossil fuel combustion during the production process, or as process chemical emissions. Process redesign, increased heat production efficiency through cogeneration, and fuel-switching are examples of ways the chemicals sector can cut emissions. Depending on feedstocks used, this sector may have significant upstream emissions, thus feedstock switching from fossil to bio-based fuels may also reduce significant emissions.

Furthermore, chemical production is frequently water intensive. Water is used primarily for cooling purposes, but also as a raw material in cleaning and transport, as a solvent, and as part of final products. Feedstocks, wastes, or

Climate-related sector-specific datapoints include:

- Scope 1 and scope 2 emissions breakdowns by sector production activities;
- Scope 3 category 1 emissions by feedstock;
- Energy consumption and generation breakdowns;
- Feedstock consumption;
- Emissions intensities of key industry products;
- Production and capacity of key industry products; and
- Investments in low-carbon R&D.

Water-related sector-specific datapoints include:

- Water intensity metrics

products, and hazardous substances in this sector may pose particular water pollution risks and a significant threat to water ecosystems.

Coal (CO)

Activities in the coal sector include coal extraction, coal-based fuel production, and coal-based energy generation.

Coal combustion contributes the largest share of the anthropogenic greenhouse gas increase in the atmosphere and dominates power generation globally ([IEA, 2017: Tracking Clean Energy Progress](#)). The coal sector faces increasing regulatory and market pressures in its downstream use, including competition from natural gas and renewables. As such, direct and use-phase emissions are strategic risks for coal companies.

Coal mining also depends on and produces large volumes of water, and the resulting tailings dams are a key environmental risk for this sector requiring strong management procedures. Tailings dam failures and toxic spills can lead to long-lasting impacts on human health and downstream riverine ecosystems. Additionally, coal is one of the most-water intensive methods of generating electricity.

Climate-related sector-specific datapoints include:

- Specific methane reduction targets, and flaring and methane leak detection and reduction;
- Scope 1 and scope 2 emissions breakdown by sector production activities;
- Additional metrics for the coal industry on coal reserves and production; and
- Investments in low-carbon R&D.

Water-related sector-specific datapoints include:

- Location of and management procedures for tailings dams; and
- Details on water intensity metrics for mining and processing.

*Note: The section below this table on “Organizations with mining projects” may also be relevant to organizations in the Coal sector.

Construction (CN)

The construction sector is complex, with different types of companies operating at different points in the value chain; spanning across design, materials manufacturing, construction and life cycle maintenance.

Although it is important to draw distinct lines of responsibility for CO₂ emissions within the buildings value chain, all of the actors in this sector need to align their actions if we are to achieve the Paris Agreement goals, for which the reduction of building-related emissions will play a critical role. Buildings are responsible for 39% of global GHG emissions ([WGBC, 2019](#)). The sizeable part of these emissions is attributable not only to the construction process itself, but also to materials manufacturing (embodied emissions) and to operational emissions during the use stage of buildings.

With the present global building floor area set to more than double by 2060, there will be increased demand for construction materials for new buildings, extensions, renovations and infrastructure; creating significant and

Climate-related sector-specific datapoints include:

- Assessment of buildings’ life cycle emissions and embodied carbon emissions data;
- Net zero carbon buildings; and
- Investments in low-carbon R&D.

No water-related sector-specific datapoints.

immediate carbon emissions before a project's completion.

Activities in the energy utilities and power generators sector include electricity generation, transmission, distribution and retailing. It also includes gas distribution and retailing.

Climate change is a strategic issue for this sector, as power generation is the single largest emitter of CO₂, accounting for around 25% of global emissions ([IPCC, 2014](#)). In addition, when utilities have a gas retail business, the downstream use of the natural gas sold typically accounts for a substantial share of an organization's scope 3 inventory.

With the increasing commercialization of renewable energy sources and the advent of decentralized power production, the energy utilities and power generators sector has the potential to undergo a key transition to low-carbon energy sources ([IIGCC, 2016](#)).

This sector is also heavily dependent on water for cooling; and for electricity generation itself in the case of hydropower. For this reason, plants are often located near bodies of water and organizations rely on access to these

Climate-related sector-specific datapoints include:

- Methane emissions reduction;
- Scope 1 emissions breakdown by sector production activities;
- Power generation capacity;
- Global transmission and distribution business;
- CAPEX plans for power generation and products and services; and
- Investments in low-carbon R&D.

Water-related sector-specific datapoints include:

- Organizations are asked to disclose their nameplate capacity by primary power generation source;
- Questions specific for hydropower operations on whether they monitor, the fulfillment of environmental flows and the sediment loadings; and
- Water intensity metrics.

Note: Only organizations with electricity generation activities will be presented with these sector-specific questions.

Energy utilities and power generators (EU)

resources for the success of their business. Electricity generation in particular indicates the highest exposure to water-related dependencies, impacts, risks, and opportunities. The most pressing issues for the sector relate to the impacts of business activities on the hydrological cycle and thermal pollution. Specific forms of water pollution for some fuel types also expose organizations to risks, such as radiation or hydrocarbon contamination. Robust assessment procedures relating to water are critical, given the long-term nature of investments in the sector.

Food, beverage & tobacco (FB)

This sector can include a broad range of activities from the production of agricultural products to food retail, and, amongst others, the processing of raw commodities into ingredients, the manufacturing of packaged consumer or industrial food, beverage, or tobacco products (including packaging processes), and the trade and distribution of food products. Organizations in this sector may also produce their own raw materials, or source them from the agricultural commodities sector.

This sector inherits climate-related risks from the agricultural activities in

Climate-related sector-specific datapoints include:

- Land management practices with climate change mitigation/adaptation benefits;
- Biogenic carbon pertaining to direct operations;
- Commodity-specific emissions intensity data related to the activities performed by your organization; and
- Scope 1 and scope 3 emissions breakdowns by relevant business activity.

Water-related sector-specific datapoints include:

- Production or sourcing of agricultural products in areas of water stress; and
- Water intensity of produced or sourced agricultural products.

its value chain, including physical risks such as changing weather patterns, and regulatory risks relating to farm management practices. In addition, they face other climate-related risks associated with the processing, manufacture and packaging of food, drinks, and tobacco products, such as CO₂ emissions from machinery, storage facilities and transportation. Focusing on the whole value chain to address these risks is highly important for organizations in this sector.

The agricultural and manufacturing value chains for this sector are also considered to have a high impact on water. Agricultural production and food processing are the most significant activities in terms of water-related dependencies, impacts, risks, and opportunities. Water availability, water quality, and water pollution due to chemical use and management of animal wastes are issues that can affect significantly an organization's performance.

Note that the manufacturing of personal care and household goods using agricultural commodities is excluded from CDP's framing of this sector.

Metals & mining (MM)

This sector represents the first stage of the life cycle of a huge range of manufactured products, from nuclear reactors to hand cream.

Emissions from this sector occur at mining sites during the combustion of fossil fuels and the processing of materials necessary to transform the Earth’s elements into useable industry materials. Metals and mining organizations can reduce emissions through increased recycling, increased purchases of renewable and low-carbon electricity, and through generation at production sites, which may be particularly significant in remote mines not connected to a power grid. Fuel switching and energy efficiency improvements are needed at metal processing facilities.

Metals and mining organizations also depend on large volumes of water, and the resulting tailings dams are a key environmental risk for this sector requiring strong management procedures. Tailings dam failures and toxic spills can lead to long-lasting impacts on human health and downstream riverine ecosystems.

*Note: The section below this table on “Organizations with mining projects”

Climate-related sector-specific datapoints include:

- Scope 1 and scope 2 emissions breakdowns by sector production activities;
- Energy consumption and generation breakdowns;
- Production and capacity of key commodities; and
- Investments in low-carbon R&D.

Water-related sector-specific datapoints include:

- Details on water intensity metrics for mining and processing; and
- Location of and management procedures for tailings dams.

	may also be relevant to organizations in the Metals & mining sector.		
Oil & gas (OG)	<p>The main activities of the oil and gas sector are the exploration and development, production, refining, and the manufacturing and distribution of petrochemicals.</p> <p>Climate change is a strategic risk for the oil & gas sector; its operational and use phase emissions collectively account for half of global CO₂ emissions (IIGCC, 2016).</p> <p>Water is also critical to the oil & gas sector. The extraction of hydrocarbons produces large volumes of water. Smart, safe management of this produced water is both a business opportunity and a regulatory necessity (in that water contaminated with hydrocarbons must be properly treated). In newer exploration and production such as hydraulic fracturing and oil sands, water is often an essential input for the recovery of the resource. Downstream operations such as refining and petrochemicals require water for cooling.</p>	<p>Climate-related sector-specific datapoints include:</p> <ul style="list-style-type: none"> • Specific methane reduction targets, and flaring and methane leak detection and reduction; • Scope 1 emissions intensities by hydrocarbon category; • Emissions breakdowns by oil and gas business divisions, associated activities, emissions categories, and methane emissions; • Hydrocarbon reserves, production, refining, and transportation figures; • Low-carbon investments and capital flexibility; and • Transfers & sequestration of CO₂ emissions. 	<p>Water-related sector-specific datapoints include:</p> <ul style="list-style-type: none"> • Total water withdrawals, discharges and consumption by business division (upstream, downstream and chemicals); and • Water intensity metrics
Paper & forestry (PF)	Activities in the paper and forestry sector include the production and/or sourcing of timber and timber-based products. Note that non-timber forest	Climate-related sector-specific datapoints include:	No water-related sector-specific datapoints.

products (NTFPs; e.g. rubber, nuts, seeds, etc.) are excluded, as the production and/or sourcing of these products is generally on a smaller scale and consumed in local markets. (Organizations that produce or source NTFPs are included in CDP's agricultural commodities sector.)

Risks associated with the paper and forestry sector extend across the whole value chain and arise from a variety of sources. For example, unsustainable forest management activities, such as illegal logging, burning or other practices can cause deforestation/forest degradation. The sourcing of timber-based products for the manufacture of wooden goods, paper, and packaging, the use of wood as biofuel for facility energy use, downstream and upstream transportation and distribution, and the waste management of plantation/machinery residues are also all risk factors for the paper and forestry sector. Focusing on the whole value chain to address these risks is highly important for organizations in this sector.

- Land management practices with climate change mitigation/adaptation benefits;
- Biogenic carbon pertaining to direct operations;
- Commodity-specific emissions intensity data related to the activities performed by your organization; and
- Scope 1 and 3 emissions breakdowns by relevant business activity.

Real Estate (RE)

The real estate sector is complex, with different types of companies operating at different points in the value chain; spanning across finance, design,

Climate-related sector-specific datapoints include:

No water-related sector-specific datapoints.

construction, life cycle maintenance, and property management.

Although it is important to draw distinct lines of responsibility for CO₂ emissions within the buildings value chain, all of the actors in this sector need to align their actions if we are to achieve the Paris Agreement goals, for which the reduction of building-related emissions will play a critical role. Buildings are responsible for 39% of global GHG emissions ([WGBC, 2019](#)). The sizeable part of these emissions is attributable not only to the use of built assets – operational emissions (scopes 1 and 2), but also to their construction – embodied emissions (scope 3).

With the present global building floor area set to more than double by 2060, there will be increased demand for construction materials for new buildings, extensions, renovations and infrastructure; creating significant and immediate carbon emissions before a project's completion.

- Assessment of buildings' life cycle emissions and embodied carbon emissions data;
- Net zero carbon buildings; and
- Investments in low-carbon R&D.

Steel (ST)

The activities in this sector encompass those associated with the steel production chain: from quarrying to furnace operations.

Steel production is a highly energy-intensive process as it transforms iron

Climate-related sector-specific datapoints include:

- Best available technique implementation;
- Emissions intensities of steel plants;
- Scope 1 and scope 2 emissions breakdowns by sector production activities;

No water-related sector-specific datapoints.

ore into steel. This transformation requires significant amounts of heat and coking coal, an emissions-intensive product. Production efficiency is closely tied to furnace type, so replacing less efficient furnaces with electric arc furnaces can greatly reduce emissions. However, electric arc furnaces rely on recycled steel for production and therefore cannot be utilized without the more emissions-intensive production routes such as the blast furnace to transform the iron ore.

Attention to feedstocks, implementing various techniques throughout the production process, installing technologies at plants, and switching to less emissions-intensive fuels will lower production emissions in the steel industry. In addition, recycling steel has and will continue to significantly reduce emissions.

- Energy consumption and generation breakdowns;
- Feedstock consumption;
- Consumption, production, and capacity figures by steel plant;
- Production and capacity of key industry products; and
- Investments in low-carbon R&D.

Transport OEMs (TO)

Transport activity is responsible for almost a quarter of global energy-related emissions, with total energy use for transport having doubled in the last 35 years (adapted from [IRENA](#) and [IEA](#)). The transport value chain includes activities such as original equipment, vehicle parts and engine manufacturers, and service operators.

Climate-related sector-specific datapoints include:

- Scope 1 and scope 2 emissions breakdowns by sector production activities;
- Activity-based emissions intensities in Scope 3 category 11: use of sold products;
- Efficiency metrics for products and/or services;
- Implementation metrics for low-carbon transportation technologies; and

No water-related sector-specific datapoints.

	<p>CDP's original equipment manufacturers (OEMs) transport sector includes industrial producers of transportation vehicles across five transport modes: Aviation, Light Duty Vehicles (LDV), Heavy Duty Vehicles (HDV), Shipping, and Rail; and two transport subjects: freight and passengers.</p>	<ul style="list-style-type: none"> • Investments in low-carbon R&D. <p>Note that businesses classified as Transport-OEMs Engine Part Manufacturers will only be asked to provide details on investments in low-carbon R&D.</p>	
<p>Transport services (TS)</p>	<p>Transport activity is responsible for almost a quarter of global energy-related emissions, with total energy use for transport having doubled in the last 35 years (adapted from IRENA and IEA). The transport value chain includes activities such as original equipment, vehicle parts and engine manufacturers, and service operators.</p> <p>CDP's transport services sector includes operators of vehicles transporting goods and/or passengers across 4 modes: Light Duty Vehicles (LDV), Heavy Duty Vehicles (HDV), Shipping, and Rail. Between passenger and freight transport, the key difference with relevance to the CDP questionnaire is the specific metrics that measure efficiency either by passenger or by metric ton of goods transported.</p> <p>Note: Aviation is addressed as a separate sector.</p>	<p>Climate-related sector-specific datapoints include:</p> <ul style="list-style-type: none"> • Activity-based accounting of emissions intensities in scope 1, scope 2 and Scope 3 category 4: upstream emissions from transportation; • Scope 1 and scope 2 emissions breakdowns by sector production activities; • Data coverage and input factors to calculate emissions intensity of transport movements per technology; • Efficiency metrics for products and/or services; and • Implementation metrics for low-carbon transportation technologies; and • Investments in low-carbon R&D. 	<p>No water-related sector-specific datapoints.</p>

Financial Services (FS)

Activities in the financial services sector include banking, investing (asset management and/or asset ownership), and insurance underwriting. Most of a financial institution's climate and nature-related dependencies, impacts, risks and opportunities are likely to stem from the financial activities it undertakes, which are intertwined with the subsequent environmental impacts of that financing. To act as catalysts of the transition, financial institutions need to understand the commercial risks and opportunities that they face, along with the environmental impact, and how to act on them. Building on this, in 2026 CDP has included new data points on adaptation, allowing financial institutions to disclose how they support real-economy organizations in financing adaptation measures and, in turn, contribute to the resilience of assets in their portfolios.

Key environmental reporting frameworks emphasize the financial sector's central role as preparers of environmental disclosures. Disclosure by this sector enables capital markets actors, central banks, regulators/supervisors, and other relevant stakeholders to better understand both organizational and systemic exposures to environmental risks and opportunities, as well as how they impact climate change, forests, and water security through activities such as lending, financial intermediary, investment and/or insurance underwriting.

Organizations in the financial services sector should respond to the CDP questionnaire in the context of these financing activities, in addition to operational activities where appropriate. Organizations will be presented with sector-specific questions and modifications to general questions, as well as sector-specific guidance that clarifies the type of information that banks, asset managers, asset owners, and insurance companies should consider in their response.

CDP's financial services questions focus on the following topics:

- Identifying, assessing, and managing environmental dependencies, impacts, risks and opportunities related to portfolio activities;
- Environmental issues covered by the organization's policy frameworks;
- Engagement with clients and investees on environmental topics;
- Shareholder voting on environmental issues;
- Products and services offered to clients;
- Measuring the impact of portfolio activities on the environment;
- Financed emissions, in line with the Partnership for Carbon Accounting Financials (PCAF) Global GHG Accounting and Reporting Standard for the Financial Industry, and additional portfolio impact metrics;
- Portfolio targets related to climate change and other environmental issues.

Organizations with mining projects

The full corporate questionnaire contains additional questions and datapoints on biodiversity for organizations with mining projects. These datapoints are unscored in 2026. These additional questions provide information to data users about an organization's awareness of and management of its dependencies, impacts, risks and opportunities related to its involvement in mining projects.

Specifically, "mining projects" 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.

CDP's biodiversity questions for organizations with mining projects focus on the following topics:

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

- Environmental Impact Assessment (EIA);
- Risk and opportunity disclosure;
- Exclusions of biodiversity-related data;
- Areas important for biodiversity;
- Land resourced and land disturbed for mining projects;
- Artisanal and small-scale mining (ASM);
- Biodiversity action plans;
- Impacts on biodiversity;
- Integration of biodiversity into the strategic business plan;
- Biodiversity-related targets;
- Mitigation hierarchy;
- Additional conservation actions;
- Mining project closure and rehabilitation;
- Biodiversity-related engagement activities.

The option to respond to these is presented to organizations with 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.

Connection to other frameworks

To support the development of datapoints that are both valuable for organizations and provide capital markets actors, policy makers, and other data users with meaningful information, CDP works with a range of leading environmental organizations and standard setters. Through this, CDP aims to contribute to the harmonization of standards and frameworks which plays an important role in enhancing data quality and comparability.

Some of the standards and frameworks referenced in CDP's full questionnaire include:

- Accountability Framework initiative (AFi);
- Ellen MacArthur Foundation Global Commitment;
- European Sustainability Reporting Standards (ESRS)
- Global Reporting Initiative Standard (GRI);
- IFRS S2 (ISSB) climate standard;
- RE100;
- Task Force on Climate-related Financial Disclosures (TCFD);
- Task Force on Nature-related Financial Disclosures (TNFD).

Framework alignment tags

Connections of CDP datapoints to the above frameworks can be viewed in the disclosure portal for each question in the form of 'Framework alignment tags'. These tags are displayed as a reference feature under individual questions on the disclosure portal for the full corporate questionnaire, indicating questions where CDP holds datapoints relevant to the respective standards and frameworks. When visible in the portal and other guidance materials, these tags allow reporters and other relevant stakeholders to locate potential areas of correspondence or alignment between the CDP corporate questionnaire and relevant standards and frameworks.

In addition to the tags for the nine standards and frameworks referenced above, CDP has also introduced five new tags to reference CDP's alignment with the jurisdictional IFRS S2- based climate disclosure standards adopted in the UK, Mainland China, Japan, Hong Kong and Brazil.

You can find more information below on CDP's alignment with the above standards and frameworks, including the latest jurisdictional IFRS S2-based climate standards and related tags that are referenced in CDP's full corporate questionnaire.

Furthermore, mapping documents for specific standards and frameworks are also available on the [CDP website](#). For additional guidance on standards and frameworks specific to the Financial Services sector, refer to [CDP's Technical Note: Financial Services Transition Plans and Net-Zero Commitments](#).

You can find information below on key standards and frameworks that are referenced in CDP's full corporate questionnaire.

IFRS S2 (ISSB) climate standard

CDP is ISSB's **key global climate disclosure partner** with over 22,100 companies disclosing in 2025. The ISSB's climate standard is the foundational baseline for CDP's climate disclosure. Since 2024 CDP questionnaire has been aligned with IFRS S2 *Climate-related Disclosures* (IFRS S2). Together with the disclosed dataset, the questionnaire provides an effective tool to support companies on their path to ISSB compliance.

The alignment of CDP's questionnaire with IFRS S2 will make life easier for companies and critically accelerate the rapid global uptake of IFRS S2. By [disclosing through CDP](#), companies will disclose data directly to their stakeholders and subsequently the wider global market, including IFRS S2-aligned climate data.

Where CDP questions are related to requirements of IFRS S2, this is referenced under the '**Framework alignment**' section of each question. The [mapping table](#) also provides a summary of these connections between CDP questions and sections of IFRS S2.

Please note that the CDP questionnaire, though aligned with IFRS S2, should not be interpreted as strictly fulfilling IFRS S2 requirements. Some CDP questions that align with IFRS S2 also ask for disclosures that go beyond IFRS S2 requirements. The CDP questionnaire and mapping table should therefore not be taken as alternative text to the IFRS S2 or as modifying IFRS S2 requirements. Compliance with IFRS S2 requires application of IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures in full. IFRS S1 includes the conceptual foundations and general requirements of the IFRS Sustainability Disclosures Standards.

Framework alignment tag explainer: The CDP questionnaire includes a total of 38 individual IFRS S2 tags, each mapped to a specific paragraph of the standard. Each tag indicates that the reporting requirements of that IFRS S2 paragraph are aligned with the corresponding CDP question that it is tagged to. The tags displayed on the CDP disclosure portal range from "IFRS S2 1" to "IFRS S2 37," as well as "IFRS S2 B27," representing paragraphs 1–37 of IFRS S2 and paragraph B27 from the guidance in Appendix B.

Jurisdictional IFRS S2-based climate standards

With jurisdictions around the world adopting the ISSB standards into regulation, CDP has assessed its alignment with IFRS S2-based climate regulations adopted in five of its priority jurisdictions. They are as follows:

- Corporate Sustainability Disclosure standards No. 1- Climate (Trial), Mainland China
- Sustainability Standards Board Japan No. 2- Climate-related disclosures, Japan
- UK Sustainability Reporting Standards S2, the United Kingdom
- Hong Kong Financial Reporting Standards S2, Hong Kong
- Comitê Brasileiro de Pronunciamentos de Sustentabilidade No. 02- Climate related disclosures, Brazil

As CDP is fully aligned with IFRS S2, it also has a strong alignment with the above jurisdictional climate standards. The 2026 CDP questionnaire includes framework alignment tags to the five standards above, making it easier for disclosing companies to identify CDP questions that have data aligned with the requirements of those standards. Here, it must be noted that the tagged CDP questions may have data points that go beyond the requirements of the jurisdictional standards tagged.

Framework alignment tag explainer: The CDP questionnaire includes a total of 5 individual jurisdictional IFRS S2-based climate standard tags to indicate CDP questions with possible alignment to the requirements of the above-mentioned standards. The tag names are displayed per standard, on the CDP disclosure portal as follows:

- CSDS No.1- Climate
- SSBJ No.2- Climate
- UK SRS S2- Climate
- HKFRS S2- Climate
- CBPS 2- Climate

Task Force on Climate-related Financial Disclosures (TCFD)

Established by the Financial Stability Board, the TCFD has moved the climate disclosure agenda forward by emphasizing the link between climate-related risk and financial stability. The Task Force has recommended that both organizations and capital markets actors disclose information on climate change. For example, this includes whether organizations are conducting scenario analysis in line with a 1.5°C pathway and then setting out how climate-related issues affect their strategy and financial planning.

This amplifies the longstanding call from CDP's capital markets signatories for organizations to disclose comprehensive, comparable environmental data in their mainstream reports, driving climate-related risk management further into the boardroom. CDP's climate change datapoints have been aligned with the TCFD recommendations since 2018, prompting organizations to disclose data on how climate-related issues are addressed in their governance, strategy, risk management, and metrics and targets. You can access the mapping of TCFD framework to CDP's full corporate questionnaire on the [website](#). Whilst TCFD adoption remains relevant across the global economy, the taskforce has disbanded, and its responsibilities have folded into the IFRS Foundation from 2024.

Framework alignment tag explainer: The CDP questionnaire includes a total of 12 individual TCFD tags, each mapped to a specific TCFD recommendation (eg., TCFD Governance) and the supporting recommended disclosures (eg., TCFD Governance A). The tag names are displayed on the CDP disclosure portal as follows:

- TCFD Financial Sector
- TCFD Governance A, B
- TCFD Strategy A, B, C
- TCFD Risk Management A, B, C
- TCFD Metrics and Targets A, B, C

Task Force on Nature-related Financial Disclosures (TNFD)

TNFD's disclosure recommendations and LEAP framework represent the most comprehensive guide for organizations looking to assess and respond to their full range of environmental interactions and serves as an ambitious guide to best practice on environmental assessment and disclosure. In October 2023, CDP announced its intention to align with the TNFD framework. This will ensure that capital markets actors, purchasers, and policymakers can access nature-related information in a consistent, comparable, standardized format.

Incorporation of TNFD's disclosure recommendations into CDP's disclosure framework will occur in a phased approach. CDP already has partial alignment – particularly where TNFD parallels the TCFD – as the TNFD framework is rooted in the TCFD recommendations with which CDP is already aligned, including datapoints on governance, strategy, risk, and opportunity disclosure related data and providing enhanced guidance to further support alignment. Please see our detailed [mapping](#) to the TNFD disclosure recommendations to understand CDPs current alignment.

Framework alignment tag explainer: The CDP questionnaire includes a total of 13 individual TNFD tags, each mapped to a specific TNFD recommendation. The tag names are displayed on the CDP disclosure portal as follows:

- TNFD Governance A, B, C
- TNFD Strategy A, B, C, D
- TNFD Risk and Impact Management A, B, C
- TNFD Metrics and Targets A, B, C

European Sustainability Reporting Standards (ESRS)

The ESRS is a legally binding standard under the EU Corporate Sustainability Reporting Directive (CSRD) for corporate reporting on sustainability related information. The CSRD applies to both EU and non-EU based companies, requiring large companies and listed public interest entities (with some exceptions) to disclose information on ESG risks and opportunities, and on the impact of their activities. The scope of application of the CSRD is set to undergo significant changes under the proposed EU Omnibus Bill of 2025. The ESRS mandates companies to report on their financial and impact materiality relating to climate change, pollution, water, biodiversity and ecosystems and circular economy across their value chains. This indicates not only a broad thematic coverage but also its global reach.

As a result of the ongoing collaboration between CDP and the European standard-setter, EFRAG, joint mapping efforts have revealed a substantial commonality between CDP's questionnaire and the ESRS climate standard (ESRS E1), including in key areas such as transition plans, targets, emissions and internal carbon pricing. The extensive commonalities between the two are demonstrated by the joint publication of the [CDP-ESRS E1 correspondence mapping](#) by CDP and EFRAG. Under the current collaboration, CDP will continue to assess the alignment of its questionnaire with the ESRS environmental standards.

By helping companies to identify synergies in data collected for CDP and ESRS reporting, the mapping will reduce complexity, build reporting efficiency and enhance transparency for stakeholders.

As a key ESRS market adoption partner for EFRAG – and covering two-thirds of the world's stock market – the CDP environmental disclosure system will be a major tool for accessing ESRS-aligned data. The CDP questionnaire includes framework alignment tags for ESRS standards which are based on the new draft standards published by EFRAG in 2025.

Framework alignment tag explainer: The CDP questionnaire includes a total of 6 individual ESRS tags, mapped to the ESRS cross-cutting standard (ESRS 2) or one of the five environmental standards (ESRS E1- E5). The tag names are displayed on the CDP disclosure portal as follows:

- ESRS 2
- ESRS E1
- ESRS E2
- ESRS E3
- ESRS E4
- ESRS E5

Accountability Framework initiative (AFi)

CDP is part of [AFi's](#) collaborative effort to help companies fulfill commitments for responsible agriculture and forestry supply chains. The Accountability Framework provides a set of principles and guidelines designed to establish common definitions, norms, and best practices to help companies set, implement, monitor, and report on ethical supply chain commitments as outlined in AFi's "[Core Principles](#)" and "[Common Methodology](#)".

CDP has been working in collaboration with AFi to retain alignment, so that organizations disclosing to CDP will also be reporting on the core principles set out in the initiative.

Framework alignment tag explainer: The CDP questionnaire includes a total of 12 individual AFi tags, each mapped to a specific AFi core principle. The tag names are displayed on the CDP disclosure portal as "AFi Core Principle 1" through "AFi Core Principle 12".

Global Reporting Initiative (GRI)

GRI provides standards, tools and training that empower organizations of all sizes to create sustainable, long-term value and unlock positive change in the world. CDP and GRI have deepened their collaboration to improve and streamline environmental reporting, following a Memorandum of Understanding that was signed between CDP and Global Reporting Initiative (GRI) during the COP29 Climate Change Conference in Baku. The collaboration recognizes that, through CDP's annual questionnaire, companies can report GRI-aligned data to stakeholders and the wider global market.

CDP's climate change and water security datapoints cover some of the key requirements of GRI 102: Climate Change 2025, GRI 103: Energy 2025, and GRI 303: Water and Effluents 2018. Organizations can examine the "Framework alignment" marked alongside CDP questions to understand linkages between the information requested both in CDP's full corporate questionnaire and the GRI 102, 103, and 303 standards.

Additionally, CDP has collaborated with GRI to produce a mapping of the GRI 102 and 103 standards to CDP's full corporate questionnaire. You can download this mapping resource on the [CDP website](#).

Framework alignment tag explainer: The CDP questionnaire includes a total of 20 individual GRI tags, mapped to 3 GRI Standards namely- GRI 303- the Water and Effluents Standard, GRI 102- the Climate Change Standard, and GRI 103- the Energy Standard. Each tag indicates a possible alignment between the CDP question and the specific section of the GRI Standard mapped to the CDP question. For example, a CDP question containing a GRI 103-1 tag indicates a possible alignment between specific elements of that CDP question and the disclosures set out in GRI 103, section 1 on 'Energy policies and commitments'. The tag names are displayed on the CDP disclosure portal as follows:

- GRI Disclosure 303 1, 2, 3, 4, 5
- GRI Disclosure 102 1, 2, 3, 4, 5, 6, 7, 8, 9, 10
- GRI Disclosure 103 1, 2, 3, 4, 5

Ellen MacArthur Foundation Global Commitment

Launched in October 2018 by the Ellen MacArthur Foundation (EMF) and the UN Environment Programme, the New Plastics Economy Global Commitment unites businesses, governments, and other organizations from around the world behind a common vision of a circular economy for plastics, in which it never becomes waste or pollution. In November 2025, the updated 2030 Global Commitment was published, which builds on this progress. With businesses representing 20% of the plastic packaging market having recommitted to the next phase, to set 2030 targets and publicly report on their progress. EMF focuses on the production, commercialization and usage of plastic packaging, which CDP largely captures in Module 10 "Environmental performance – Plastics". CDP is partnering with EMF to develop plastics datapoints that align with future developments of the EMF Global Commitment, aiming to allow organizations in the near future to report against the Global Commitment by disclosing to CDP's full corporate questionnaire.

Framework alignment tag explainer: The CDP questionnaire includes an EMF tag where the questions indicate a possible alignment with the EMF Global Commitment requirements. The tag name is displayed as 'EMF Global Commitment'

Access to capital

CDP has introduced a new guidance tag to help disclosers understand where and how their data is being used by financial institutions. Where CDP questions are related to specific capital markets signatory datasets, this is referenced under the 'Access to Capital' section of each question.

The 'Access to Capital' indicators referenced in CDP's full corporate questionnaire include:

- Nature champions indicators
- Key transition plan indicators

Nature champions indicators

These tags identify the questions included in CDP's Nature focused investor data product. Derived from CDP's questions across Water and Forests, these indicators are structured into a consistent dataset that enables financial institutions to assess portfolio exposure, benchmark performance and identify nature-related risks and opportunities, supporting more informed investment, lending, and engagement decisions.

Key climate transition plan indicators

These tags identify the questions which cover CDP's key disclosure indicators of a credible climate transition plan, across elements such as governance, risks and opportunities, scenario analysis, business and implementation strategy, financial planning, emissions accounting, targets and engagement. These indicators form part of CDP's Net-Zero Alignment Dataset (NZAD) and are a subset of all datapoints relevant to climate transition plans included in the [CDP Climate Transition Plan Technical Note](#).

'Access to Capital' CDP datapoints can be viewed in the disclosure portal for each question.

Preparing your CDP response

This section covers the support materials and options available to organizations. It also contains important notes for completing your disclosure. Review these notes carefully as you prepare your response, even if you have responded to a CDP questionnaire in previous years.

CDP disclosure cycle 2026

For the latest information on key dates, please refer to the [CDP website](#).

Week of April 27	Requesters can start to create and submit lists
Week of June 15	The 2026 response window opens
Week of September 14	Scoring deadline
Week of October 26	Deadline to submit unscored responses and all amendments

CDP disclosure support materials

CDP provides a variety of support materials to help organizations respond to our questionnaires. Before completing the full corporate questionnaire, we strongly recommend you read the [Reporting Guidance](#), [Scoring Introduction](#), and [Scoring Methodology](#). Also refer to [CDP's Technical Notes](#) and other guidance materials accessible from [CDP's 'How to Disclose' page](#), and see the [Frequently Asked Questions](#). If you have any questions that are not answered in the reporting guidance and the additional resources noted below, please contact your local CDP contact or visit the [CDP Help Center](#).

Questionnaire reporting guidance

The reporting guidance includes the following:

- **Module-level guidance:** this guidance provides an overview of general and sector-specific content for the module, as well as important disclosure notes.
- **Section-level guidance:** for certain modules and sections, this guidance provides an overview of the section's content.
- **Question-level guidance:** for each question, guidance is separated into the following elements to provide clarity around questions, terminology, and reporting requirements:
 - **Rationale:** provides reasoning behind the inclusion of each question;
 - **Ambition:** outlines the activities, actions, and behaviors that CDP recognizes organizations should be taking and demonstrating through their disclosure;
 - **Tags:**
 - **Environmental issue:** indicates which environmental issues the question asks about;
 - **Questionnaire sector:** indicates which sectors the question is relevant for;
 - **Framework alignment:** indicates how each question links to relevant standards and frameworks;
 - **Essential Criteria:** indicates any essential criteria a question is linked to for scoring;
 - **Access to Capital:** indicates where questions are part of specific CDP capital markets signatory datasets;
 - **Question dependency:** explains when the question will be shown, based on answers to previous questions;
 - **Change From Last Year:** updates are categorized as Removed question, New question, Modified question, Minor change, Modified guidance, and Additional guidance.

Modifications or additional guidance mean that the requested data has changed, while 'Minor change' indicates wording edits, drop-down option revisions, or a simple clarification;

- **Requested content:** offers guidance on how to respond to the requested datapoints;
- **Explanation of terms:** provides detailed definitions for specific terminology;
- **Additional information:** for certain questions, this provides further contextual information and sources related to the topics pertinent to a given question; and
- **Example responses:** for certain questions, this provides an example of a response that would include all information requested.

Webinars and workshops

CDP hosts live webinars and workshops designed to aid you with environmental reporting.

Visit the [workshops and webinars](#) pages of CDP's website for more details.

CDP Reporter Services

The CDP Reporter Services program offers tailored support, enhanced data access and thought leadership on managing and reporting your environmental risks, such as.

- Year-round, strategic disclosure support from a dedicated CDP account manager;
- A gap analysis of your previous response;
- Final review before submission; and
- Analytics tools to evaluate yourself against peers and understand best practice.

Visit the [Reporter Services](#) page of CDP's website or contact reporterservices@cdp.net for more information.

CDP's Accredited Solutions Providers

CDP accredits [leading environmental service providers](#) around the world to help disclosing organizations find high-quality support, as they transition to environmental leadership and take vital steps towards a sustainable economy. All CDP accredited solutions providers have met specific accreditation criteria. Providers' expertise covers a wide range of environmental topics, including but not limited to:

- Renewable energy procurement
- Sustainability strategy
- Verification, collection, monitoring, and reporting of sustainability, CSR, and environmental data through integrated sustainability software applications
- Transition planning
- Emissions reduction initiatives.

CDP-accredited forests & land and water consultancy solutions providers support organizations looking to engage with and improve their forest and land, and water management.

Visit the [accredited solutions provider directory](#) to search for the provider best able to support you, or contact partnerships@cdp.net to find out more.

Important notes for completing your CDP response

Personal data

It is important that you do not include the name of any individual or any other personal data in your response. For questions that ask for the positions of staff, we are asking only for the position and not for the individual's name or any other information relating to them, out of respect for personal data privacy.

Principles of true and fair reporting

CDP promotes relevant and widely accepted reporting principles as adopted by the [Greenhouse Gas Protocol](#) to guide organization's disclosure and to ensure a true and fair account of their environmental data.

These principles are as follows:

- **Relevance:** Ensure the GHG emissions, commodity, and water use inventory appropriately reflect actual emissions, commodity use, and water use, and serve the decision-making needs of data users – both internal and external to the organization.
- **Completeness:** Account for and report on all GHG emission sources, water activities, and activities with the potential for deforestation risk within the chosen inventory boundary. Disclose and justify any specific exclusions.
- **Consistency:** Use consistent methodologies to allow for meaningful comparisons of an organization's environmental performance over time. Ensure there is no conflicting information in your responses, both within a question and across the questionnaire.
- **Transparency:** Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.
- **Accuracy:** Ensure the quantification of GHG emissions, commodity use, and water use is sufficiently accurate to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

Information is considered relevant if it contains details that users, both internal and external to the organization, need for their decision-making. When considering what to disclose, identify and report information that is likely to be of use and benefit to the audience requesting it (in this case the capital markets community and other data users).

Acronyms

Avoid using bespoke internal acronyms unless required for your organization's response, in which case you should provide their meaning to enable correct analysis and scoring.

Blank responses

Leaving a response blank is interpreted as non-disclosure. For numeric fields, values of zero (0) imply a measurement has been made, and the value is zero (0).

For numeric fields where no measurement has been made, leave the field blank and provide an explanation in an open text field for that same question, e.g. "Please explain" columns. If there is no open text field for the question, you may provide an explanation in the 'Further information' field in the CDP Portal at the end of your disclosure. See [CDP's scoring materials](#) for more details.

'Comment' columns

Some questions include a column labelled as "Comment". Information provided in these columns will not be scored.

Character limits

The character limits noted in the reporting guidance and in the CDP Portal include spaces.

Context and geographic scale

Environmental issues such as deforestation, water security, and biodiversity loss present significant local challenges. Therefore, they need to be understood and managed at a local level rather than at the corporate level only. For example, it is good practice to consider dependencies, impacts, risks, and opportunities at least at the country/area level, and specifically at the river basin level when it comes to water-related issues.

Capital markets actors and other CDP data users are increasingly interested in this type of granularity when it comes to assessing the nature-related issues within their portfolios. Specifically, data users wish to assess an organization's access to granular and location-specific data needed for a robust assessment and management of nature-related issues across all its operations and locations.

Regarding water security in particular, CDP invites organizations to report their risks and opportunities at the river basin level, and several questions include a column so that organizations can indicate the location associated with their data. An organization will not have a comprehensive understanding of its risk exposure and the most appropriate response unless it is able to take account of local basin context and conditions. River basin level assessment is particularly relevant to a water stewardship approach to securing water resources as collaboration with other basin users and external stakeholders is central to understanding and managing risk.

Copy forward

If you have disclosed through CDP before, you will have the option to 'copy forward' your responses. This auto-populates your most recent answers into your questionnaire where applicable.

Please review the auto-populated answers carefully. It is your responsibility to ensure your answers are updated for the accuracy and completeness of your response.

Data accuracy

CDP recognizes that there may be uncertainty linked to data – this can arise from data gaps, assumptions, and metering/measurement constraints such as equipment accuracy. CDP allows you to submit estimated data. However, reporting transparently means that you should explain when your reported data is not accurate and detail the uncertainty. Use the "Please explain" or "Comment" columns provided in the question.

Drop-down options ("Other, please specify")

Select from the options provided whenever possible, and only select "Other, please specify" when none of the listed options is appropriate. This greatly assists data analysis. If selecting "Other, please specify", you must add a label that describes the option you are providing data for.

'Further information' field

At the end of the questionnaire, there is an opportunity to provide additional information or context that you feel is relevant to your organization's response. This field is optional and not scored.

Information specific to your organization

Some questions request information, rationales, case studies, and/or examples specific to your organization. This level of detail gives data users confidence that the issue has been thoroughly considered in the context of your organization's own business and not simply assessed in general terms.

- Ensure that you include details specific to your organization, such as references to activities, programs, products, services, methodologies, or operating locations unique to your organization's business or operations. Such explanations should include details that make the answer true for the responding organization and are distinct from other organizations in the same industry and/or geography.
- Clear rationales are those which provide logical reasoning for methodologies, descriptions, decisions, and actions.
- Case studies are defined as a detailed description of the implementation of a process, strategy, or decision to a specific situation and/or task. When formulating case studies, responders may find it helpful to consider a "Situation-Task-Action-Result" (STAR) approach: 1) Situation: what was the context or background? 2) Task: what needed to be done or what was the problem to be solved? 3) Action: what was the course of action taken? 4) Result: what was the final outcome of the course of action?
- An example does not need to follow the STAR approach. It can be shorter than a case study but should include details that are specific to the reporting organization.

Scored languages

Only responses submitted in one of the five languages supported by translations; English, Latin American Spanish, Brazilian Portuguese, Japanese and Chinese, will be scored.

For more details, refer to the Scoring Introduction on the [CDP website](#).

Mergers and acquisitions (M&As)

All disclosures should be defined by the reporting boundary applicable at the time of the stated reporting year. Note that for CDP disclosure, organizations are encouraged to align their reporting period and reporting boundaries with their financial reporting.

Regarding forward-looking disclosure, organizations should include information that was correct at the time of the stated reporting year (for example, for datapoints referring to the future or "the next two years"). Organizations undergoing (or that have undergone) M&As need to consider the timing of the M&As and reporting period as follows:

- Organizations that were acquired after the end of the current reporting year or with subsidiaries that were acquired or divested after the end of the current reporting year: these should respond with information that was correct to the best of their knowledge at the end of the reporting year, including what was planned (strategy, targets, etc.) before the acquisition/divestment (i.e., during the reporting year). At the time of submitting their response to CDP, this information may not be the most up to date or may be subject to change, due to changes underway following the acquisition/divestment. For transparency, where possible they may state this in their disclosure.
- Please refer to [CDP's Technical Note on Restatements](#) for further information and examples of cases in which an organization may wish to restate historical emissions data, as well as when it is best practice to do so.

River basins [Water only]

From the drop-down list in specific questions, select the river basin associated with the disclosure, or select “Other, please specify” and provide the name of the river basin.

CDP’s drop-down list of river basins has been developed based on the most recent and publicly available information provided by [HydroSHEDS](#), [Global Runoff Data Centre](#), [CEO Water Mandate](#), [WRI Aqueduct](#), and other sources in the public domain. For organizations operating in South Africa, the list also includes the nine Water Management Areas for South Africa.

You may wish to enter a sub-basin of a listed river basin. In this case use the “Other, please specify” option in the following format: “Putumayo, Amazon”. For organizations withdrawing water from large, confined aquifers that do not discharge to the river basin they are located in, e.g. Ogallala aquifer in the United States, please select “Other, please specify” and type in the name of the local aquifer source.

If you do not know the river basin associated with the data you are disclosing, the following tools have the functionality to identify the river basin locations of facilities by typing in geolocation coordinates, for example:

- The [Interactive Database of the World’s River Basins – Corporate Water Disclosure Guidelines \(2014\)](#)
- The [Water Footprint Tools](#) – Water Footprint Network
- The [Water Risk Filter](#) – WWF
- The [WRI Aqueduct Water Risk Atlas Tool](#) – the World Resources Institute

If you are unable to find out the river basin associated with the data you are disclosing, you may select “Unknown”.

Providing feedback to CDP

You can provide feedback to CDP on the content of our questionnaires, the CDP portal and user experience through our online [feedback form](#).

We are unable to respond individually to all feedback, but please be assured that all form submissions are reviewed and contribute towards our continuous improvement.

However, if you represent a responding organization and would like to request a response, please get in touch with your local CDP contact.