

# CDP SME Scoring Changes 2026

CDP SME Scoring Methodology

## Version

Version number	Release / Revision date	Revision summary
1.0	Released: April 30, 2026	Publication of the CDP SME scoring changes for 2026.

## Contents

<b>Version</b> .....	<b>2</b>
<b>Contents</b> .....	<b>3</b>
<b>Introduction</b> .....	<b>4</b>
Structure of this document .....	4
<b>General Scoring Changes to CDP’s SME scoring methodology</b> .....	<b>4</b>
<b>Question-level Changes to CDP’s SME Scoring Methodology</b> .....	<b>5</b>
Module 14 – SME Introduction .....	5
Module 15 – SME Identification, Assessment and Management of Risks and Opportunities.....	6
Module 16 – SME Disclosure of Risks and Opportunities .....	7
Module 17 – SME Governance.....	8
Module 18 – SME Business Strategy.....	9
Module 19 – SME Environmental Performance – Consolidation Approach.....	10
Module 20 – SME Environmental Performance – Climate Change .....	11
Module 23 – SME Sign Off .....	15

## Introduction

This document highlights changes to CDP's scoring methodology for the 2026 SME corporate questionnaire. It indicates the key changes that have occurred between 2025 and 2026 in the respective scoring bands, along with a rationale for these changes.

For more information on CDP's approach to scoring and key changes for the 2026 disclosure cycle, please refer to CDP's SME scoring introduction and the scoring methodology key changes for 2026 document.

### **Structure of this document**

General changes that have been applied across the SME scoring methodology are stated separately, while individual changes to specific criteria are detailed in tables in question order. Changes are shown separately for each module of the SME corporate questionnaire.

As in 2025, the 2026 SME questionnaire continues to only be scored for Climate Change, with no differentiation in scoring per sector. As such, all changes shown apply only to scoring for the Climate Change environmental issue area.

### General Scoring Changes to CDP's SME scoring methodology

In 2026, scoring for the SME Leadership level has been introduced. SMEs that demonstrate leading environmental actions will now be able to achieve an SME A score for Climate Change. Previously, SMEs could only receive up to an SME B score. Please see the SME Scoring Introduction document for further details on this change.

Question-level Changes to CDP's SME Scoring Methodology

**Module 14 – SME Introduction**

Question number	Scoring level(s)	Change	Rationale
N/A	N/A	No changes	No changes

---

## Module 15 – SME Identification, Assessment and Management of Risks and Opportunities

Question number	Scoring level(s)	Change	Rationale
N/A	N/A	No changes	No changes

---

## Module 16 – SME Disclosure of Risks and Opportunities

Question number	Scoring level(s)	Change	Rationale
16.1.1	SME Management	<ul style="list-style-type: none"> <li>New criteria added to check for full SME Awareness points awarded.</li> </ul>	Scoring added to support progression between scoring levels.
16.1.1	SME Leadership	<ul style="list-style-type: none"> <li>New criteria added that focuses on selections in column 'Are you able to quantify the financial effect of the risk?'</li> <li>New criteria added that checks for a figure greater than 0 provided in columns: 'Potential financial effect figure – minimum (currency)', 'Potential financial effect figure – maximum (currency)', 'Cost of response to risk'</li> </ul>	Scoring added to more closely align with advanced practice by encouraging quantified evaluation of risks created by environmental issues.
16.3	SME Management	<ul style="list-style-type: none"> <li>ROUTE A and ROUTE B drop-down options have been updated.</li> <li>Cross-check added to ROUTE B with question 15.1.</li> </ul>	Updated to increase alignment with the Full Corporate scoring methodology to increase ambition within the scoring.
16.3.1	SME Management	<ul style="list-style-type: none"> <li>New criterion added to check for full SME Awareness points awarded.</li> </ul>	Scoring added to further encourage assessment of opportunities created by environmental issues.

## Module 17 – SME Governance

Question number	Scoring level(s)	Change	Rationale
17.1	SME Awareness	<ul style="list-style-type: none"> <li>Scoring added to ROUTE A which checks the selections made in column 'Responsibility for this environmental issue'.</li> </ul>	Scoring added to support progression between scoring levels.
17.1	SME Management	<ul style="list-style-type: none"> <li>New criteria added that focuses on the selections in column 'Responsibility for this environmental issue' in both ROUTE A and ROUTE B.</li> </ul>	Scoring added to more closely align with good environmental management by encouraging management-level responsibility for environmental issues.
17.1.1	SME Management	<ul style="list-style-type: none"> <li>New criteria added that focuses on sections made in columns: 'Position of individual or committee with responsibility', 'Who in the organization does this position report to' and 'Environmental responsibilities of this position'.</li> </ul>	Scoring added to more closely align with good environmental management by encouraging a defined reporting line for environmental issues.
17.1.1	SME Leadership	<ul style="list-style-type: none"> <li>New criteria added that check for the 'Frequency of reporting...' as well as the 'Position of individual or committee with responsibility'.</li> </ul>	Scoring added to more closely align with advanced practice by encouraging at least annual reporting on environmental issues to an executive level position or committee.
17.2.1	SME Management	<ul style="list-style-type: none"> <li>Added criteria which assessed the level of coverage, value chain stages covered and the defined commitments.</li> </ul>	Scoring added to encourage SMEs to have valuable or structured environmental policies.
17.2.1	SME Leadership	<ul style="list-style-type: none"> <li>New criteria added that assesses the environmental policy content.</li> </ul>	Scoring added to encourage SMEs to have environmental policies that include 'Commitment to 100% renewable energy' and 'Commitment to net zero emissions'.

## Module 18 – SME Business Strategy

Question number	Scoring level(s)	Change	Rationale
18.2	SME Leadership	<ul style="list-style-type: none"> <li>New criterion added to assess the temperature alignment of the SMEs transition plan.</li> <li>New criterion added to check whether the climate transition plan is publicly available.</li> </ul>	Scoring added to more closely align with advanced practice by encouraging development of a temperature-aligned and transparent transition plan.
18.3	SME Disclosure	<ul style="list-style-type: none"> <li>Clarification that column 'Engaging with this stakeholder on environmental issues' is required to be complete.</li> <li>Clarification as to which environmental issues are scored and how.</li> </ul>	Clarification of how the scoring criteria are applied added.
18.3	SME Awareness	<ul style="list-style-type: none"> <li>ROUTE A updated to check for full SME Disclosure points.</li> <li>NOT APPLICABLE ROUTE updated to clarify which environmental issues are scored.</li> <li>NON-DISCLOSURE ROUTE has been added.</li> </ul>	Clarification of how the scoring criteria are applied added.
18.3	SME Management	<ul style="list-style-type: none"> <li>ROUTE C added to clarify scoring for organizations who select 'No, and we do not plan to within the next two years' selected in column 'Engaging with this stakeholder on environmental issues' in ALL rows.</li> <li>NOT APPLICABLE ROUTE added.</li> </ul>	Clarification of how the scoring criteria are applied added.
18.3	SME Leadership	<ul style="list-style-type: none"> <li>New criteria added that checks the selection provided in the column 'Engaging with this stakeholder on environmental issue'.</li> </ul>	Scoring criteria added to more closely align with advanced practice by encouraging engagement with multiple stakeholder types.

## Module 19 – SME Environmental Performance – Consolidation Approach

Question number	Scoring level(s)	Change	Rationale
19.1	SME Disclosure & SME Awareness	<ul style="list-style-type: none"><li>Clarification that the scoring criteria related to the Climate Change rows.</li><li>NOT APPLICABLE ROUTE added.</li></ul>	Clarification added due to changes in the questionnaire to include column 'Environmental issue'.

## Module 20 – SME Environmental Performance – Climate Change

Question number	Scoring level(s)	Change	Rationale
20.1	SME Awareness	<ul style="list-style-type: none"> <li>Additional checks added to column 'Emissions evaluated'.</li> </ul>	Further scoring added around the selections in this question to assess whether emissions are being evaluated.
20.1	SME Leadership	<ul style="list-style-type: none"> <li>New criteria added for evaluation of scope 1 and scope 2 through use of tailored tools. Scope 3 scored for either 'Yes' option.</li> </ul>	Scoring added to encourage the use of robust tools to evaluate scope 1 and 2 emissions and recognising organisations going beyond for scope 3 reporting.
20.7	SME Awareness	<ul style="list-style-type: none"> <li>New scoring criteria has been added for selection of 'Relevant, calculated', 'Not relevant, explanation provided' AND explanation, 'Not relevant, calculated', 'Relevant, not yet calculated', 'Not evaluated'.</li> </ul>	Scoring added to encourage evaluation of and determine relevancy for multiple scope 3 categories.
20.7	SME Management	<ul style="list-style-type: none"> <li>New scoring criteria has been added for selection of 'Relevant, calculated', 'Not relevant, explanation provided' and please explain completed, 'Not relevant, calculated', 'Relevant, not yet calculated', 'Not evaluated'.</li> </ul>	Scoring added to encourage evaluation of and determine relevancy for multiple scope 3 categories.
20.7	SME Leadership	<ul style="list-style-type: none"> <li>New scoring criteria has been added for selection of 'Relevant, calculated' or 'Not relevant, calculated' as well as a figure check.</li> </ul>	Scoring added to encourage evaluation of and determine relevancy for multiple scope 3 categories.
20.8	SME Leadership	<ul style="list-style-type: none"> <li>New scoring criteria has been added focusing on verification of scope 1, scope 2 and scope 3 emissions.</li> </ul>	Scoring added to encourage organizations to verify their emissions.
20.9	SME Management	<ul style="list-style-type: none"> <li>New scoring criteria has been added with cross checks to question 20.4 and question 20.5.</li> </ul>	Scoring added to check that the figures being reported on scope 1 and 2 in questions 20.4 and 20.5

		<ul style="list-style-type: none"> <li>Scoring has also been added to check for 'Decreased' or 'Remained the same overall' selected in columns 'How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?' and 'Reason'.</li> </ul>	respectively align with the direction of change indicated in this question.
20.9	SME Leadership	<ul style="list-style-type: none"> <li>New scoring criteria has been added with cross checks to question 20.4 and question 20.5.</li> <li>Scoring has also been added to check for 'Decreased' selected in columns 'How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?' and 'Reason'.</li> </ul>	Scoring added to check that emissions are decreasing as a result of targeted emission reduction activities, such as change in renewable energy consumption or other emissions reduction activities.
20.15.1	SME Management & SME Leadership	<ul style="list-style-type: none"> <li>New scoring criteria added to check the sum of figures provided in column 'MWh from renewable sources' in comparison to the sum of the figures provided in column 'Total (renewable + non-renewable) MWh'.</li> </ul>	Updated to encourage the use of renewable energy.
20.15.2	SME Management & SME Leadership	<ul style="list-style-type: none"> <li>New scoring criteria added to check the sum of figures provided in column 'MWh from renewable sources' in comparison to the sum of the figures provided in column 'Total (renewable + non-renewable) MWh'.</li> </ul>	Updated to encourage the use of renewable energy.
20.16	SME Leadership	<ul style="list-style-type: none"> <li>New scoring criteria has been added to check for selection in column 'Emissions or other climate-related target'.</li> </ul>	Scoring added to more closely align with advanced practice by encouraging setting valued targets.
20.16.1	SME Management	<ul style="list-style-type: none"> <li>New scoring criteria has been added to score organizations on the CDP ROUTE or SBTi ROUTE.</li> <li>Scoring added to assess the scope 1 and 2 emissions target for the 'Target coverage', 'Total</li> </ul>	Scoring added to increase alignment with the Full Corporate scoring methodology and check the validity of the targets reported.

		base year emissions covered by target in all selected Scopes (metric tons CO2e)', length of target and emissions exclusions.	
20.16.1	SME Leadership	<ul style="list-style-type: none"> <li>• New scoring criteria has been added to score organizations on the CDP ROUTE or SBTi ROUTE.</li> <li>• Scoring added to assess the scope 1 and 2 emissions target for the temperature alignments and the '% of target achieved relative to base year'.</li> </ul>	Scoring added to increase alignment with the Full Corporate scoring methodology and check the validity of the targets reported.
20.16.2	SME Management	<ul style="list-style-type: none"> <li>• New scoring criteria has been added to score organizations on the CDP ROUTE or SBTi ROUTE.</li> <li>• Scoring added to assess the scope 1 and 2 emissions target for the 'Target coverage', 'Total base year emissions covered by target in all selected Scopes (metric tons CO2e)', length of target and emissions exclusions.</li> </ul>	Scoring added to increase alignment with the Full Corporate scoring methodology and check the validity of the targets reported.
20.16.2	SME Leadership	<ul style="list-style-type: none"> <li>• New scoring criteria has been added to score organizations on the SBTi ROUTE.</li> <li>• Scoring added to assess the scope 1 and 2 emissions target for the temperature alignments and the '% of target achieved relative to base year'.</li> </ul>	Scoring added to increase alignment with the Full Corporate scoring methodology and check the validity of the targets reported.
20.16.3	SME Management	<ul style="list-style-type: none"> <li>• New scoring criteria has been added to check the 'Target coverage' and 'Target status in reporting year'.</li> </ul>	Scoring added to check on other climate-related targets aligning with scoring on emissions targets.
20.17.1	SME Management	<ul style="list-style-type: none"> <li>• New scoring criteria has been added to check selections made in column 'Scope(s) or Scope 3 category(ies) where emissions savings occur'.</li> </ul>	Scoring added to more closely align with good environmental management by encouraging emission reduction initiatives that cover Scope 1 and Scope 2 emissions.

---

20.17.1	SME Leadership	<ul style="list-style-type: none"><li>• New scoring criteria has been added to check for 'Yes' selected in column 'Are you able to estimate CO2e savings and financial impacts?'</li></ul>	Scoring added to more closely align with advanced practice by encouraging estimation of CO2 savings and financial impacts of emission reduction initiatives.
---------	----------------	--	--

---

## Module 23 – SME Sign Off

Question number	Scoring level(s)	Change	Rationale
N/A	N/A	No changes	No changes

---