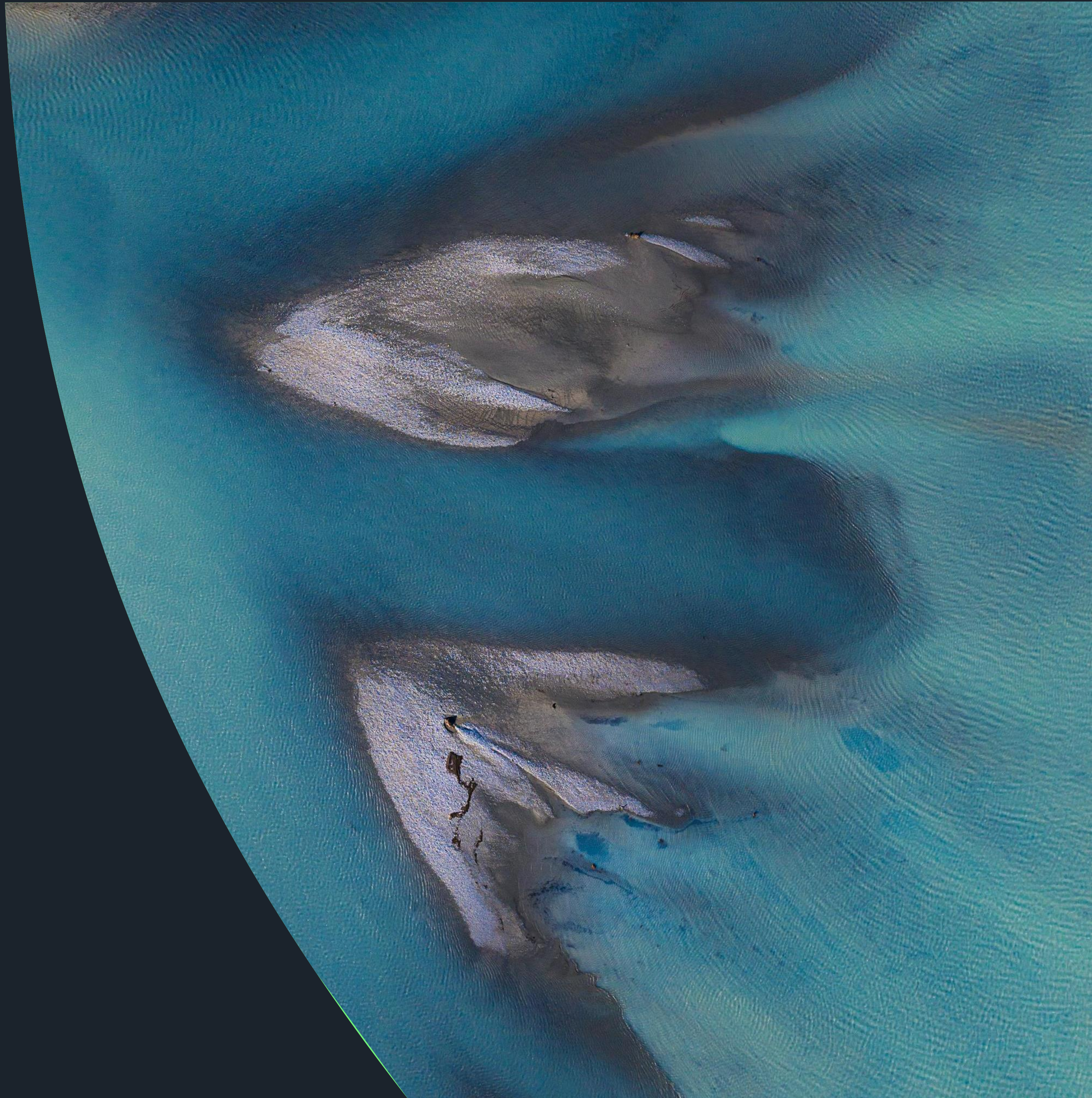
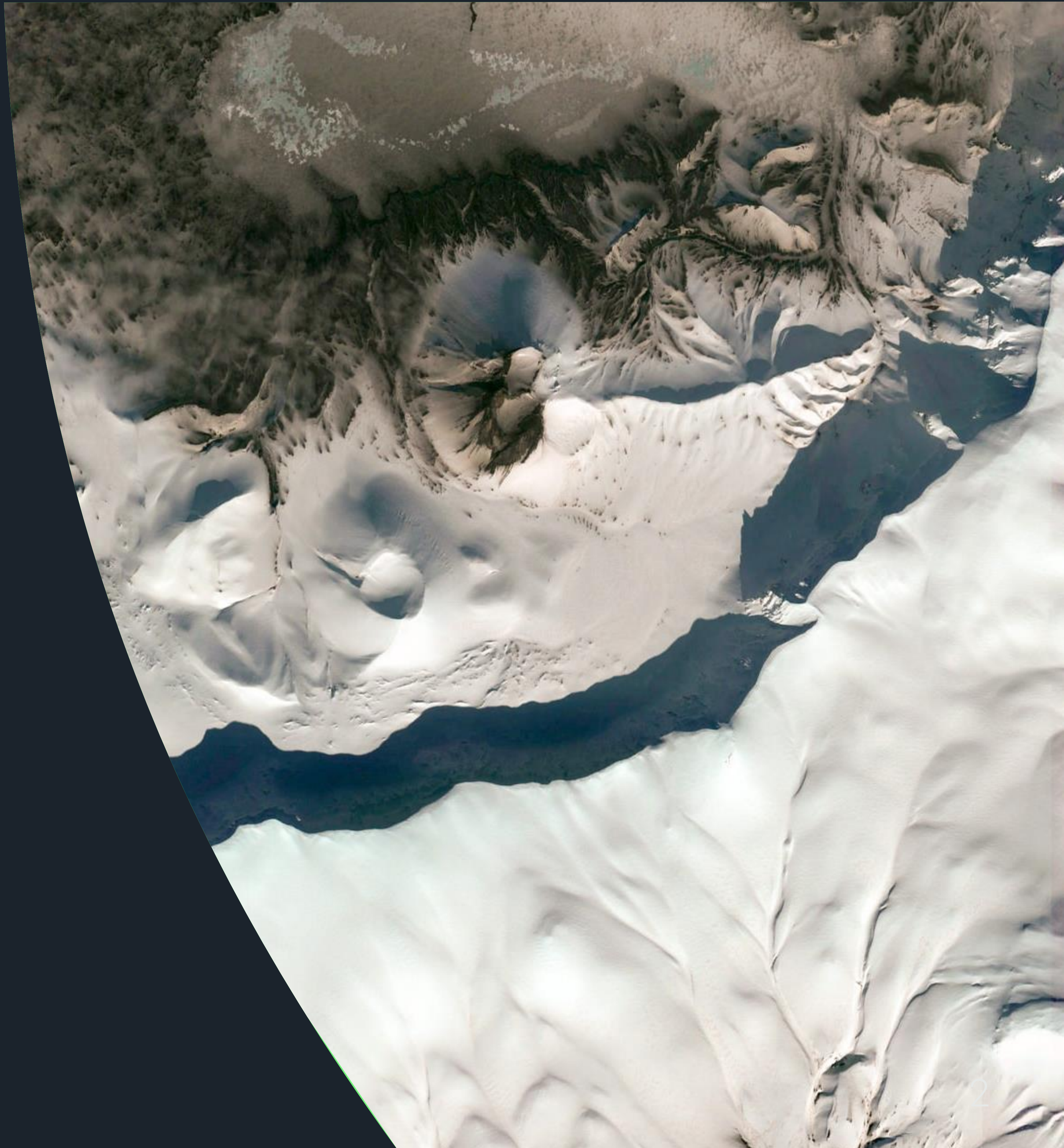
The webinar will begin shortly



Forests and Water Security Disclosure

June 30th 2026



Webinar Hosts

Name

Customer Success Account Manager

CDP

Name

Customer Success Account Manager

CDP

Agenda

Business case for disclosing on Forests & Water Security

Why companies are being requested to disclose on these themes

Overview of the Forests and Water Security questionnaire modules

Key information about the 2026 disclosure cycle

Driving more holistic disclosure

CDP continues to drive holistic environmental disclosure, building on the successful introduction of the integrated questionnaire in 2024.

In 2025, nature disclosures rose, reflecting steady momentum toward more comprehensive environmental reporting.

3,500+ companies disclosed on climate, water and forests in 2025, an increase on 2024.

Nearly 60% of 2025 survey respondents agree the new questionnaire structure is an improvement on the previous version with separate questionnaires for each theme.

Why disclose on deforestation?

Forests permeate our economy and stabilize the climate

$150tn worth of ecosystem services provided by forests that businesses depend upon

3.7m hectares of tropical forest converted in 2023, releasing 2.4 gigatonnes of CO_2 emissions

$44bn in financial risk faced by businesses disclosing through CDP

Inaction is costly…

On average nearly US$300 million at risk, versus

US$17.4 million to respond per reporting company.

The cost of inaction could be more than 17x higher than the cost of action.

Source: 2022 CDP Data

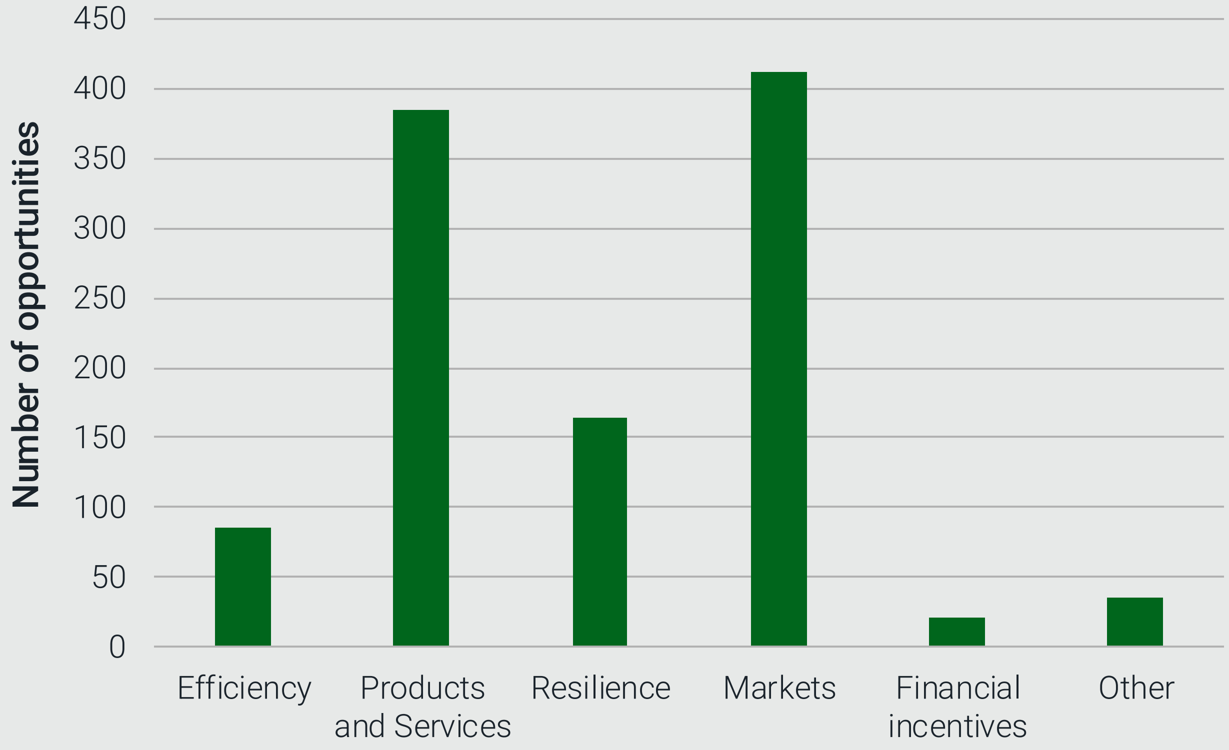
…and awareness brings rewards

29% of companies identified forest-related opportunities with potential to have substantive financial or strategic impact on their business.

231 companies reported opportunities worth US$58 billion.

Source: 2022 CDP Data

Forests-related opportunities identified by companies



Source: 2023 CDP Data

Why disclose on water security?

Water supply is the most common business dependency

$58tn freshwater's economic value

50% of water supplies in high-income economies drawn from water scarce areas

$339bn potential financial impact of water risk

Water security underpins survival

Water supply is the most common business dependency

$58tn

freshwater's economic value [source]

50%

of water supplies in high-income economies drawn from water scarce areas [source]

$13.5bn

of assets already stranded by water issues [source]

$596bn

potential financial impact of water risk [Source: 2023 CDP Data]

Inaction is costly...

US$596 billion is the potential financial impact of water risk, according to CDP data.

US$100 billion would be the money required to mitigate those risks.

The cost of inaction could be more than 5x higher than the cost of action.

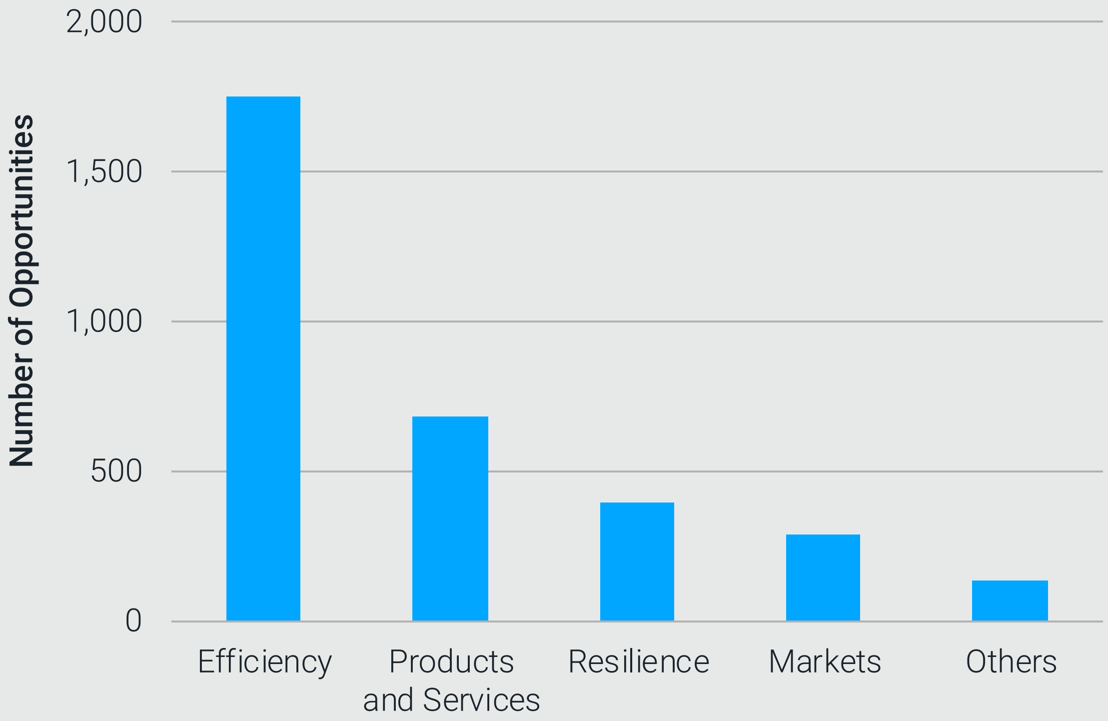
Source: 2023 CDP Data

… and awareness brings rewards

45% of companies identified water-related opportunities with potential to have substantive financial or strategic impact on their business.

24% of companies reported opportunities worth US$242bn.

Source: 2023 CDP Data



Environmental issues

Full corporate questionnaire

<table>
<tr><th>Environmental issue</th><th>Full Questionnaire Disclosers</th></tr>
<tr><td>Climate change and Biodiversity</td><td>All full questionnaire disclosers.</td></tr>
<tr><td>Forests

Water security</td><td>If you have a request to disclose based on the below scenarios:
• From a CDP requester i.e., capital markets request, supply chain request, banks request etc. This means that a requesting authority has asked you to submit data specifically on forests, water security, or both.
• Based on industry impact classification in setup i.e., depending on the environmental impact of CDP-ACS activities on forests and/or water against revenue thresholds, as part of questionnaire setup.
• Self-assessment i.e., based on whether you have indicated that you have identified substantive forests- and/or water-related issues in the "Assessment of environmental issues" section of questionnaire setup.
If none of the above are met, option to:
• Opt-in to forests/water security disclosure.</td></tr>
<tr><td>Plastics

Ocean</td><td>• Self-assessment i.e., based on whether you have indicated that you have identified substantive plastics- and/or ocean-related issues in the "Assessment of environmental issues" section of questionnaire setup.
If not, option to:
• Opt-in to plastics/ocean disclosure.</td></tr>
</table>

Questionnaire overview

Corporate Questionnaire

Layout and Structure

Module 1 – Introduction

Module 2 – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities

Module 3 – Disclosure of Risks & Opportunities

Module 4 – Governance

Module 5 – Business Strategy

Module 6 – Environmental Performance – Consolidation Approach

Integrated modules

Module 7 – Environmental Performance – Climate Change

Module 8 – Environmental Performance - Forests

Module 9 – Environmental Performance – Water Security

Module 10 – Environmental Performance – Plastics

Module 11 – Environmental Performance – Biodiversity

Modules specific to one environmental issue

Module 12 – Environmental Performance – Financial Services

Sector-specific module

Module 13 – Further Information & Sign off

Integrated modules

Questionnaire Headline Changes

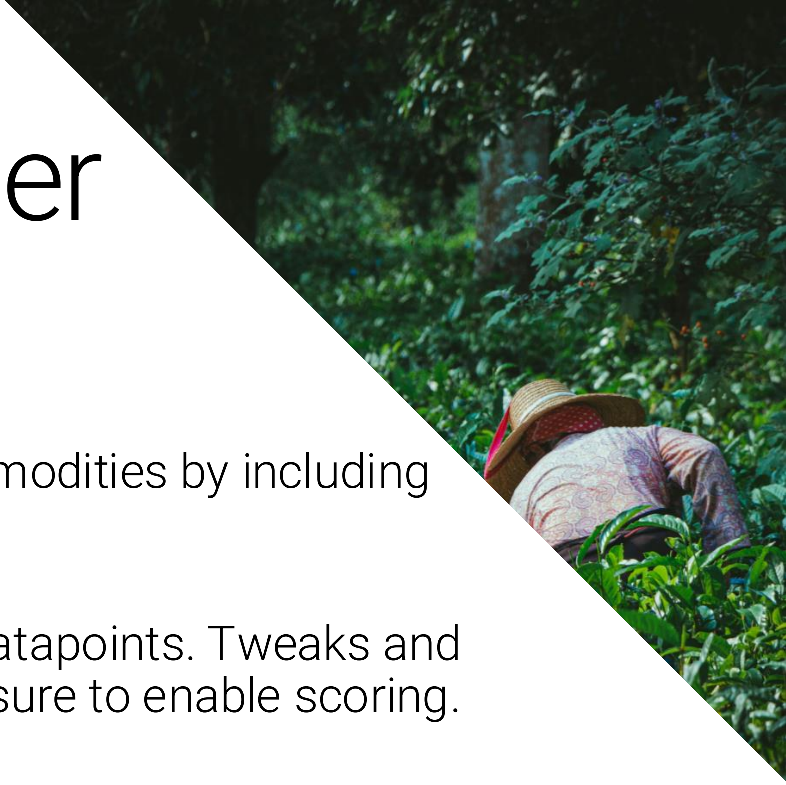
Standards & Frameworks	Question and guidance improvements in line with the TNFD, SBTN, EMF, GRI, and GHG Protocol.
Adaptation and resilience	Broadening existing questions to capture improved data on adaptation and resilience.
Ocean	Framework expansion to cover ocean. Opt-in functionality for ocean disclosure.
Water security	Improvements to wastewater treatment and water pollutant management questions, as well as sector-specific revisions promoting streamlining.
Forests and other natural ecosystems	Revisions to facilitate scoring of cocoa, coffee and rubber datapoints, and a modification to reporting no-deforestation and no-conversion targets.
Plastics	Question developments which take CDP towards full alignment with EMF's Global Commitment. Opt-in functionality for plastics disclosure.

Questionnaire Sectors

Water security

- Agricultural commodities (AC)
- Chemicals (CH)
- Coal (CO)
- Energy utilities & power generators (EU)
- Food, beverage & tobacco (FB)
- Metals & Mining (MM)
- Oil & gas (OG)
- Financial services (FS)

Disclosure on cocoa, coffee, rubber
Forests



- In 2026, CDP is driving increased disclosure on cocoa, coffee, and rubber commodities by including them in the single Forests score.
- There are no significant questionnaire changes on cocoa, coffee, and rubber datapoints. Tweaks and modifications to commodity questions improve and streamline existing disclosure to enable scoring.
- This helps organizations producing or sourcing these commodities to align their approaches against all seven commodities, without increasing reporting effort.
- More details on commodity sub-scores will be communicated in scoring webinars.

2026 Changes to Forests

Essential Criteria
Forests

EC-F3

Full commodity disclosure (Leadership)
[General & all sectors excl. Financial services]

- CDP raised the "small-volume" non-disclosure threshold **from 1% to 5% per commodity**
- Eligibility for Leadership is assessed via Q1.22 (unless the commodity is flagged as critical in the Industry Impact Classification).

EC-F4

Identification, assessment, and management of risks (A List)
[General & all sectors excl. Financial services]

- **Removed:** criteria on risk types, tools/methods, and assessment frequency to emphasize a high-quality risk assessment across multiple time horizons and the full value chain
- Eligibility for A List is assessed via Q1.22, Q2.2.1, Q2.2.2.

EC-F12

Exclusions from disclosure (A list)
[All sectors excl. Financial services]

- Coffee, cocoa and rubber are now included in this criterion.
- **5% threshold per commodity:** Where multiple exclusions are reported for a single commodity, the combined volume excluded for non-acceptable reasons must not exceed 5% of the total reported volume for that commodity.
- Note: **No rounding** - any value above 5% (e.g., 5.49%) does not meet the criterion
- Clarified wording for recycled content as an acceptable exclusion, updating "recycled content" to "post-consumer recycled content"

Calculating commodity volumes

Module 1 – Introduction

Module 2 – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities

Module 3 – Disclosure of Risks & Opportunities

Module 4 – Governance

Module 5 – Business Strategy

Modules 6-12 – Environmental Performance

Module 13 – Further information & Sign off

1.22 Provide details on the commodities that you produce and/or source.

Column 5 "Total commodity volume (metric tons)"

Total commodity volume:

Total volume of a commodity produced and/or sourced regardless of whether this volume is included or excluded from your disclosure.

8.2 Provide a breakdown of your disclosure volume per commodity.

Column 1	Column 3	Column 4
"Disclosure volume (metric tons)"	"Produced volume (metric tons)"	"Sourced volume (metric tons)"

Disclosure volume:

The volume included in an organization's disclosure. Organizations are encouraged to report the "Total commodity volume" as their "Disclosure volume" (certain volumes may be excluded).

Produced volume:

The proportion of the "Disclosure volume" produced by an organization.

Sourced volume:

The proportion of the "Disclosure volume" consumed, sourced, purchased and/or used by an organization for processing, trading or used as an input for manufacturing and/or packaging.*

Commodity volume questions

8.2 Provide a breakdown of your disclosure volume per commodity.

Column 1: Disclosure volume (metric tons)	Column 3: Produced volume (metric tons)	Column 4: Sourced volume (metric tons)

8.6.1 Production/sourcing of palm oil derived biofuel.

8.9 Assessment of the DF/DCF status of volumes.

8.9.1 Third-party certification schemes used to determine DF/DCF status of volumes.

8.9.2 Third-party certification schemes not providing full DF/DCF assurance.

8.9.3 Production unit monitoring used to determine DF/DCF status of volumes.

8.9.4 Sourcing area monitoring used to determine DF/DCF status of volumes

8.10.1 Monitoring or estimating of your deforestation and conversion footprint.

8.11.1 Details of actions to assess and increase DCF volumes.

8.15.3 Disclosure volume from each of the landscapes/jurisdictions you engage in.

8.3 Land you own, manage and/or control that is used to produce your disclosed commodities.

8.4/8.4.1 Land you own, manage and/or control that was not used to produce your disclosed commodities.

8.2.1 Soy embedded in animal products sourced by your organization.

8.5 Origins of your sourced volumes.

8.8.1 Traceability of your sourced volumes.

Module 1:

Changes to 'Produced/sourced commodities'

Module 1 – Introduction

Introduction

Organizational activities (sector-specific only)

Produced and sourced commodities

Value chain mapping

Modified question F

1.22 Provide details on the commodities that you produce and/or source.

New column:

- **Column 8** Of the total commodity volume, state how much is post-consumer recycled content

Dropdown changes in:

- **Column 12** Form of commodity
- **Column 17** Reason for not disclosing

Module 8:

Environmental Performance – **Forests**

Module 1 – Introduction

Module 2 – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities

Module 3 – Disclosure of Risks & Opportunities

Module 4 – Governance

Module 5 – Business Strategy

Modules 6-12 – Environmental Performance

Module 13 – Further information & Sign off

8. Environmental Performance – Forests

Commodity information

- Exclusions & commodity volume data
- Own land use & location (produced volumes)
- Commodity sourcing locations (sourced volumes)

DF/ DCF Performance

- Targets
- Traceability system
- Deforestation- and/or conversion-free (DCF) progress

Actions towards ecosystem stewardship

- Certified commodity volumes sold & Emissions (CDP Supply Chain request only)
- Legal compliance
- Landscape and jurisdictional approaches & external activities
- Ecosystem restoration projects

Module 8:

Environmental Performance – **Forests**

- **Module 1** – Introduction
- **Module 2** – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities
- **Module 3** – Disclosure of Risks & Opportunities
- **Module 4** – Governance
- **Module 5** – Business Strategy
- **Modules 6-12 – Environmental Performance**
- **Module 13** – Further information & Sign off

8. Environmental Performance – Forests

Exclusions & commodity volume data

Own land use & location (produced volumes)

Commodity sourcing locations (sourced volumes)

Commodity information

Allows for comprehensive and representative data and provides transparency.

Targets

Traceability system

Deforestation- and/or conversion-free (DCF) progress

DF/ DCF Performance

Demonstrates where organizations are in their journey to achieving deforestation- and conversion-free value chains.

Certified commodity volumes sold & Emissions
(CDP Supply Chain request only)

Legal compliance

Landscape and jurisdictional approaches & external activities

Ecosystem restoration projects

Actions towards ecosystem stewardship

Showcases commitment and proactive actions towards forests stewardship.

Module 8:
2026 Key Changes

- **Module 1** – Introduction
- **Module 2** – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities
- **Module 3** – Disclosure of Risks & Opportunities
- **Module 4** – Governance
- **Module 5** – Business Strategy
- **Modules 6-12 – Environmental Performance**
- **Module 13** – Further information & Sign off

8. Environmental Performance – Forests

- **Exclusions & commodity volume data** — 1 Modified question
- Own land use & location (produced volumes)
- Commodity sourcing locations (sourced volumes)
- **Targets** — 3 Modified questions
- Traceability system
- Deforestation- and/or conversion-free (DCF) progress
- Certified commodity volumes sold & Emissions
- Legal compliance
- **Landscape and jurisdictional approaches & external activities** — 1 Modified question
- Ecosystem restoration projects

Module 8:

Changes to ‘Exclusions & commodity volume data’

8. Environmental Performance – Forests (part.1)

Exclusions & commodity volume data

Own land use & location (produced volumes)

Commodity sourcing locations (sourced volumes)

Targets

Traceability system

...

Modified question

8.1.1 Provide details on these exclusions.

Modified column:

- **Column 5** Reason for exclusion
- **Column 6** Primary reason why data is not collected and/or reported for your disclosed commodity

Module 8:

Changes to 'Targets' p.1

8. Environmental Performance – Forests (part.1)

Exclusions & commodity volume data

Own land use & location (produced volumes)

Commodity sourcing locations (sourced volumes)

Targets

Traceability system

...

Note:
Option for separate disclosure on no-deforestation and no-conversion targets in alignment with SBTN.

Modified question

8.7 Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production / sourcing of your disclosed commodities, active in the reporting year?

Modified column:

- **Column 1** Active no-deforestation or no-conversion target

Removed column:

- No-deforestation or no-conversion target coverage

Module 8:

Changes to 'Targets' p.2

8. Environmental Performance – Forests (part.1)

Exclusions & commodity volume data

Own land use & location (produced volumes)

Commodity sourcing locations (sourced volumes)

Targets

Traceability system

…

Modified question

8.7.1 Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

New column:

- **Column 4** No-deforestation or no-conversion target coverage

Dropdown changes in:

- **Column 8** Target date for achieving no-deforestation or no-conversion

Modified question

8.7.2 Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Modified column:

- **Column 6** Category of target & quantitative metric
- **Column 17** Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Module 8:

Changes to 'LA/JA'

8. Environmental Performance – Forests (part. 2)

...

Deforestation- and/or conversion-free (DCF) progress

Certified commodity volumes sold & Emissions

Legal compliance

Landscape and jurisdictional approaches & external activities

Ecosystem restoration projects

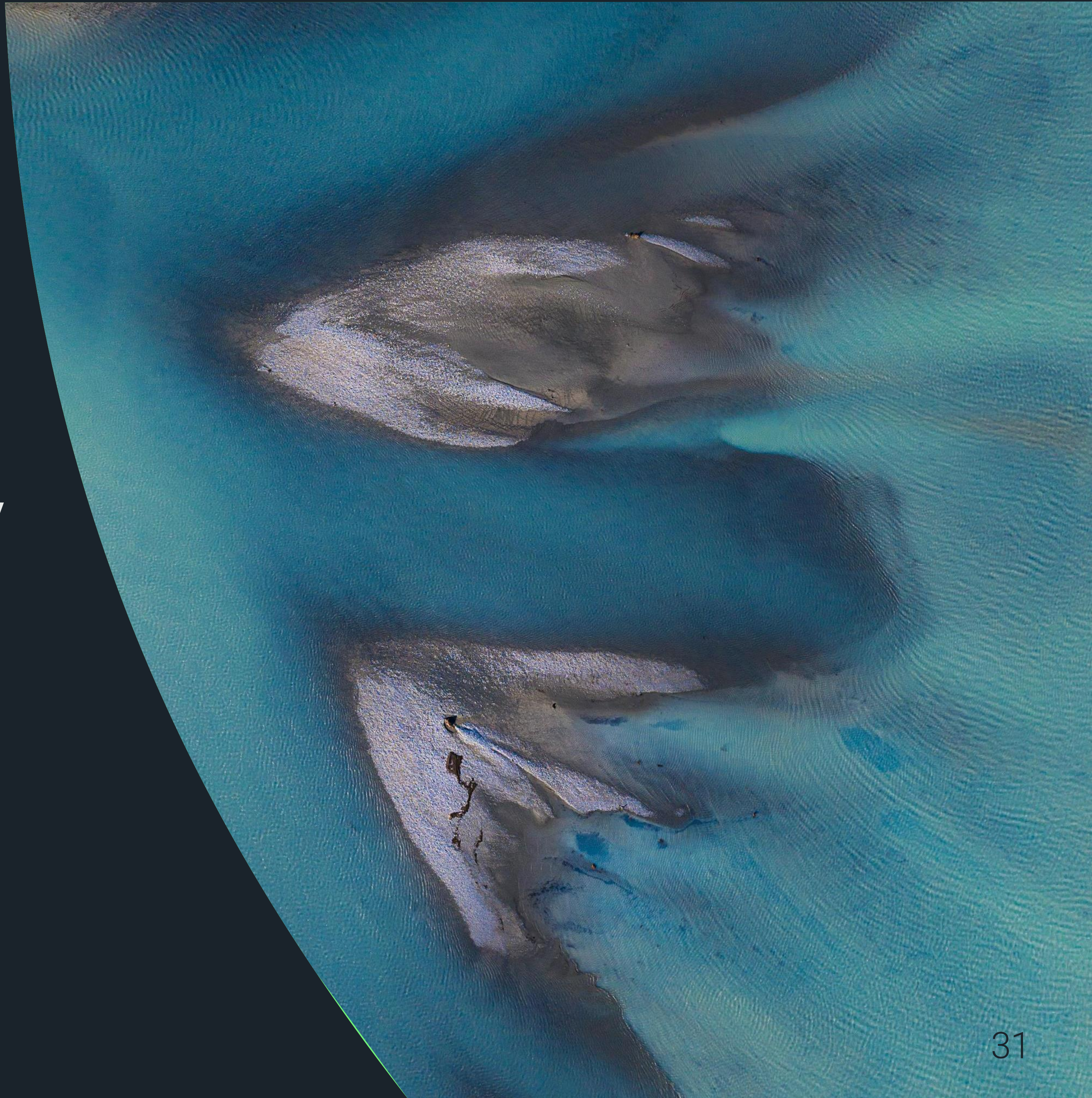
Modified question

8.15.2 Provide details of your engagement with landscape/jurisdictional initiatives to increase sustainable land use during the reporting year.

New columns:

- **Column 3** Latitude
- **Column 4** Longitude

2026 Changes to Water Security



Essential Criteria
Water Security

EC-W3 /EC-W4

Tailing dams (A-List)
[Coals, Metals & Mining only]
- Organizations that report at least one tailings dam in 2.6
- New criteria requires full performance across scoring levels:
  - Criteria must be met across Management (2.6.1), Awareness (2.6.2), and Leadership (2.6.3)

EC-W5

Identification, assessment, and management of risks (A-List)
[General & all sectors excl. Financial services]
- Removed: Criteria relating to risk types and criteria considered, tools and methods used, and frequency of the assessment, increasing scoring alignment across environmental issues.
- Eligibility for A List is assessed via Q2.2.1 and 2.2.2.

EC-W14 /EC-W15

Company-wide water accounting (A-List)
[All sectors excl. Financial services]
- Additional pathways introduced for organizations reporting no withdrawals and no discharges, where water discharge quality is not relevant

EC-W16

Withdrawals from Water Stressed Areas (A-List)
[All sectors excl. Financial services]
- Use of a recognized tool (e.g., WRI Aqueduct, WWF Water Risk Filter) required to confirm withdrawals are not in water-stressed areas

Module 2:

2026 Key Changes

Module 1 – Introduction

Module 2 – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities

Module 3 – Disclosure of Risks & Opportunities

Module 4 – Governance

Module 5 – Business Strategy

Modules 6-12 – Environmental Performance

Module 13 – Further information & Sign off

Definition of time horizons

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

Priority Locations

Definition of substantive effects

Pollutant management procedures W

Tailings dams management procedures W

2 Modified questions

Module 2:

Changes to 'Pollutant management'

Module 2 – Introduction

Definition of time horizons

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

Priority Locations

Definition of substantive effects

Pollutant management procedures (W)

Tailings dams management procedures (MM/CO sector only) (W)

Modified question (W)

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

New column:

- **Column 3** Primary reason for not identifying and classifying potential water pollutants

Modified question (W)

2.5.1 Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

New column:

- **Column 5** Indicators for measuring and evaluating the success of the procedure

Dropdown changes in:

- **Column 4** Actions and procedures to minimize adverse impacts

Module 2:

Changes to 'Tailings dams management procedures' **[MM/CO only]**

Module 2 – Introduction

Definition of time horizons

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

Priority Locations

Definition of substantive effects

Pollutant management procedures (W)

Tailings dams management procedures (MM/CO sector only) (W)

Modified question (W)

2.6.1 Do you evaluate and classify the tailings dams under your control according to the consequences of their failure to human health and ecosystems?

Restructured datapoint:

- **Column 4** Frequency with which evaluations are reviewed

New columns:

- **Column 6** Primary reason for not evaluating and classifying the tailings dams under your control
- **Column 7** Explain why you do not evaluate and classify the tailings dams under your control

Module 3:
2026 Key Changes

Module 1 – Introduction

Module 2 – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities

Module 3 – Disclosure of Risks & Opportunities

Module 4 – Governance

Module 5 – Business Strategy

Modules 6-12 – Environmental Performance

Module 13 – Further information & Sign off

Risk disclosure

Fines, enforcement orders, and/or other penalties W B

1 Modified question

Carbon pricing systems C

Opportunity disclosure

Module 3:

Changes to 'Fines and enforcement orders'

Module 3 – Disclosure of Risks & Opportunities

Risk disclosure

Fines, enforcement orders, and/or other penalties

Carbon pricing systems

Opportunity disclosure

Modified question W

3.3.2 Provide details for all significant fines, enforcement orders, and/or penalties for water-related regulatory violations in the reporting year, and your plans for resolving them.

New column:

- Has this incident been resolved?

Module 9:
Environmental Performance – **Water Security**

- **Module 1** – Introduction
- **Module 2** – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities
- **Module 3** – Disclosure of Risks & Opportunities
- **Module 4** – Governance
- **Module 5** – Business Strategy
- **Modules 6-12 – Environmental Performance**
- **Module 13** – Further information & Sign off

9. Environmental Performance – Water Security

Exclusions	*Allows for comprehensive and representative water data.*
Organization-wide water accounting	*Indicates whether crucial aspects of water use are monitored at the corporate level.*
Facility-level water accounting & verification	*Demonstrate awareness of water-related dependencies, impacts, risks, and opportunities at local/facility level.*
Impact of facilities on CDP Supply Chain members	
Water efficiency and water intensity	*Helps track water-related dependencies and drives cost savings, increased brand value, and innovation.*
Products and services	*Showcases how product-level water-related dependencies and impacts are monitored and managed.*
Targets	*Demonstrates robustness of targets and tracks progress on water stewardship actions.*

Module 9:
2026 Key Changes

- **Module 1** – Introduction
- **Module 2** – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities
- **Module 3** – Disclosure of Risks & Opportunities
- **Module 4** – Governance
- **Module 5** – Business Strategy
- **Modules 6-12 – Environmental Performance**
- **Module 13** – Further information & Sign off

9. Environmental Performance – Water Security

Exclusions	1 Modified question
Organization-wide water accounting	1 Modified question
Facility-level water accounting & verification	1 Modified question
Impact of facilities on CDP Supply Chain members	
Water efficiency and water intensity	
Products and services	1 Modified question
Targets	2 Removed questions 2 Modified questions

Module 9:

Changes to ‘Exclusions’

Module 9 – Environmental Performance – Water Security

- **Exclusions**
- Company-wide water accounting
- Facility-level water accounting & verification
- Impact of facilities on CDP Supply Chain members
- Water efficiency and water intensity
- Products and services
- Targets

Modified question

9.1.1 Provide details on these exclusions.

New columns:

- **Column 7** Country/area and river basin of exclusion
- **Column 8** Estimated volume of water the exclusion represents (megaliters)

Modified column:

- **Column 4** Primary reason why data is not collected and/or reported
- **Column 9** Estimated % of total water volume the exclusion represents

Dropdown changes in:

- **Column 3** Reason for exclusion

Module 9:

Changes to 'Organization-wide water accounting'

Module 9 – Environmental Performance – Water Security

Exclusions

Company-wide water accounting

Facility-level water accounting & verification

Impact of facilities on CDP Supply Chain members

Water efficiency and water intensity

Products and services

Targets

Modified question

9.2.9 Indicate the highest level to which your wastewater is treated (**either by your organization or a third party**) before being discharged to the environment.

Restructured to focus on any treatment before discharge to the environment and increase alignment with GRI 303-2.

Removed rows

- Discharge to a third party without treatment
- Other

New rows

- Unknown
- Quaternary treatment

New columns:

- **Column 4** % of discharge volume treated in compliance with local regulatory standards
- **Column 5** Factors considered in determining appropriate treatment level beyond local regulatory standards

Removed columns:

- Relevance of treatment level to discharge
- % of sites/facilities/operations this volume applies to

Module 9:

Changes to 'Facility-level water accounting'

Module 9 – Environmental Performance – Water Security

- Exclusions
- Company-wide water accounting
- **Facility-level water accounting & verification**
- Impact of facilities on CDP Supply Chain members
- Water efficiency and water intensity
- Products and services
- Targets

Modified question

9.3.2 For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Modified column:

- **Column 2** Verification standard used

Module 9:

Changes to ‘Products and services’

Module 9 – Environmental Performance – Water Security

- Exclusions
- Company-wide water accounting
- Facility-level water accounting & verification
- Impact of facilities on CDP Supply Chain members
- Water efficiency and water intensity
- **Products and services**
- Targets

Modified question

9.14 Do you classify any of your current products and/or services as low water impact?

New columns:

- **Column 2** Value chain stage where low water impact is assessed
- **Column 3** Indicator used to assess water impact
- **Column 4** Have you used a certification standard to classify your products/services as low water impact?

Module 9:

'Water-related targets' structure

Module 9 – Environmental Performance – Water Security

- Exclusions
- Company-wide water accounting
- Facility-level water accounting & verification
- Impact of facilities on CDP Supply Chain members
- Water efficiency and water intensity
- Products and services
- **Targets**

2026 Question ↓	2025 Question	Change Label
N/A	9.15	Removed question
9.15	9.15.1; 9.15.3	**Modified question** [Merged]
9.15.1	9.15.2	**Modified question**

Module 9:

Changes to 'Water-related targets'

Module 9 – Environmental Performance – Water Security

- Exclusions
- Company-wide water accounting
- Facility-level water accounting & verification
- Impact of facilities on CDP Supply Chain members
- Water efficiency and water intensity
- Products and services
- **Targets**

Modified question

9.15 (2025 9.15.1 and 9.15.3)

Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

New column:

- **Column 2** Science-based target set in this category according to SBTN guidance

Modified question

9.15.1 (2025 9.15.2)

Provide details of your water-related targets and the progress made.

New columns:

- **Column 16** Is this a science-based target according to SBTN?
- **Column 17** Science-based target official validation letter

Modified dropdowns in:

- **Column 2** Target coverage
- **Column 12** Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Module 9:
Cross-cutting sector changes

Module 9 – Environmental Performance – Water Security

Exclusions

Company-wide water accounting

Facility-level water accounting & verification

Impact of facilities on CDP Supply Chain members

Water efficiency and water intensity

Products and services

Targets

9.2.5 [AC/FB] on proportion of produced agr. commodities from areas with water stress

9.2.6 [AC/FB] on proportion of sourced agr. commodities from areas with water stress

Questionnaire sector key

AC: Agricultural commodities

CH: Chemicals

CO: Coal

EU: Energy utilities & power generators

FB: Food, Beverage & Tobacco

MM: Metals & Mining

OG: Oil & Gas

Module 9:

Cross-cutting sector changes

Module 9 – Environmental Performance – Water Security

- Exclusions
- **Company-wide water accounting**
- Facility-level water accounting & verification
- Impact of facilities on CDP Supply Chain members
- **Water efficiency and water intensity**
- Products and services
- Targets

Company-wide water accounting:

- **9.2.5 [AC/FB]** on proportion of produced agr. commodities from areas with water stress
- **9.2.6 [AC/FB]** on proportion of sourced agr. commodities from areas with water stress

Water efficiency and water intensity:

- **9.6.1 [CH]** on water intensity for products from chemical activities
- **9.7.1 [EU]** on water intensity for electricity generation activities
- **9.8 [AC/FB]** on water intensity for agricultural commodities produced
- **9.9 [AC/FB]** on water intensity information for agricultural commodities sourced
- **9.10.1 [MM/CO]** on water intensity for products from metals and mining activities
- **9.11.1 [OG]** on water intensity for products from oil & gas activities

Questionnaire sector key

AC: Agricultural commodities

CH: Chemicals

CO: Coal

EU: Energy utilities & power generators

FB: Food, Beverage & Tobacco

MM: Metals & Mining

OG: Oil & Gas

Module 9:

Cross-cutting sector changes

Module 9 – Environmental Performance – Water Security

- Exclusions
- **Company-wide water accounting**
- Facility-level water accounting & verification
- Impact of facilities on CDP Supply Chain members
- **Water efficiency and water intensity**
- Products and services
- Targets

9.2.5 [AC/FB] on proportion of produced agr. commodities from areas with water stress

9.2.6 [AC/FB] on proportion of sourced agr. commodities from areas with water stress

9.6.1 [CH] on water intensity for products from chemical activities

9.7.1 [EU] on water intensity for electricity generation activities

9.8 [AC/FB] on water intensity for agricultural commodities produced

9.9 [AC/FB] on water intensity information for agricultural commodities sourced

9.10.1 [MM/CO] on water intensity for products from metals and mining activities

9.11.1 [OG] on water intensity for products from oil & gas activities

New columns:

- **Column 3** Five-year forecast
- **Column 4** Use of the metric within the organization

Questionnaire sector key

AC: Agricultural commodities

CH: Chemicals

CO: Coal

EU: Energy utilities & power generators

FB: Food, Beverage & Tobacco

MM: Metals & Mining

OG: Oil & Gas

2026 disclosure timeline

Prepare | **Disclose** | **Access insights**

Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb

w/c 20th April
Question bank published

w/c 27th April
Requesters can start to submit lists

w/c 15 June
Response window opens for disclosers

w/c 14 September
Scoring deadline

w/c 26 October
deadline to **submit unscored responses**

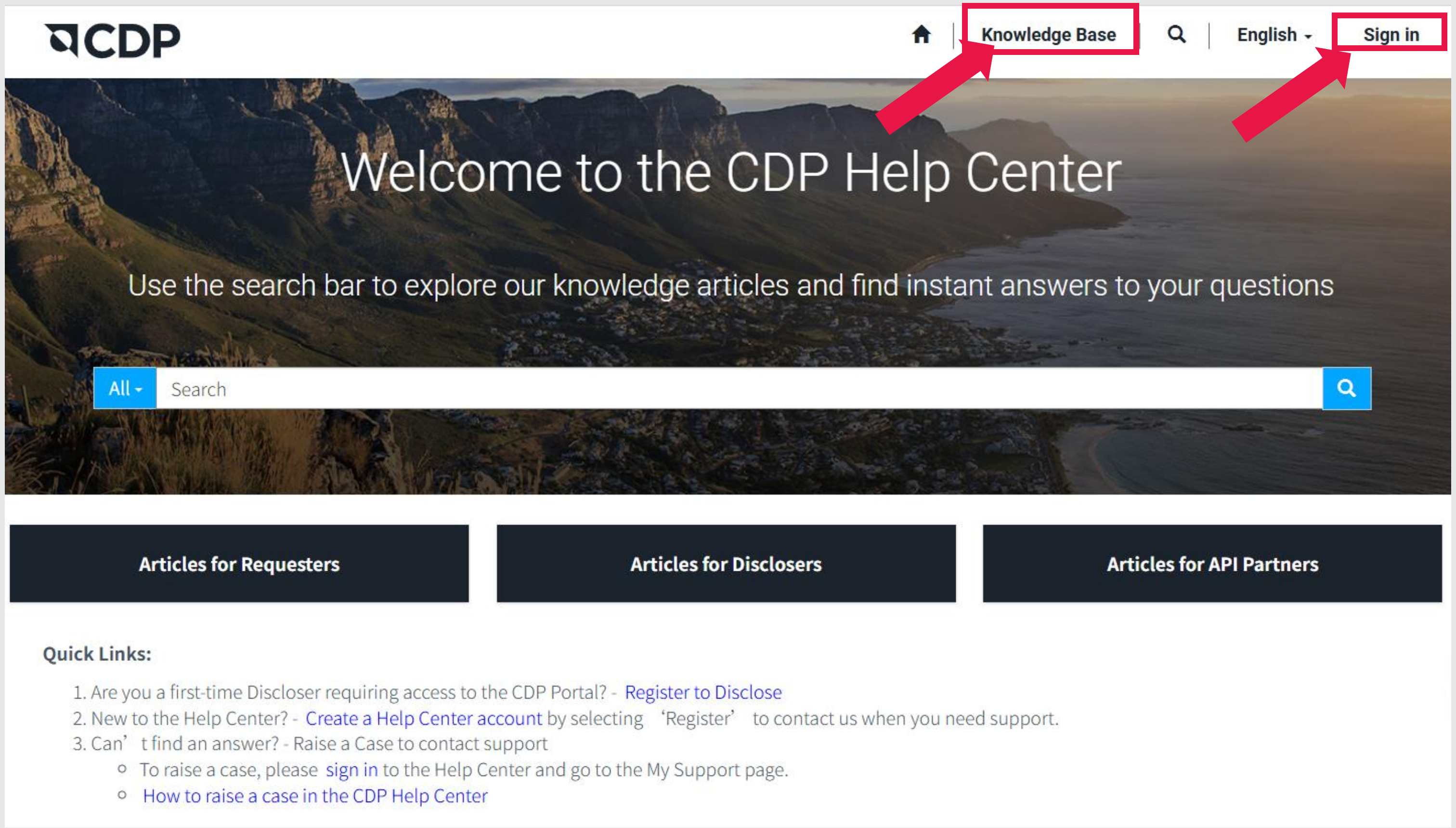
w/c 30 November
2026 scores available in CDP Portal

Online Resources

- 2026 CDP Questionnaire Overview
  - Full version | SME version
- 2026 CDP Scoring Introduction
  - Full version | SME version
- 2026 Questionnaire, Reporting Guidance, Scoring Methodology
- CDP Questionnaire Changes Tracker 2026
- CDP Corporate Scoring Changes 2026
  - Full version | SME version
- 2026 Full Essential Criteria
  - Climate Change | Water Security | Forests

CDP Help Center

- https://help.cdp.net/
- Knowledge Base: Most of the questions have already been addressed in the knowledge article.
- After logging in, you can submit a case to CDP, which will be linked to your account.
- Multiple language support： English, Portuguese, Japanese, Simplified Chinese, Spanish



Q&A

Thank you!

Please contact our support team through Help Centre for any questions