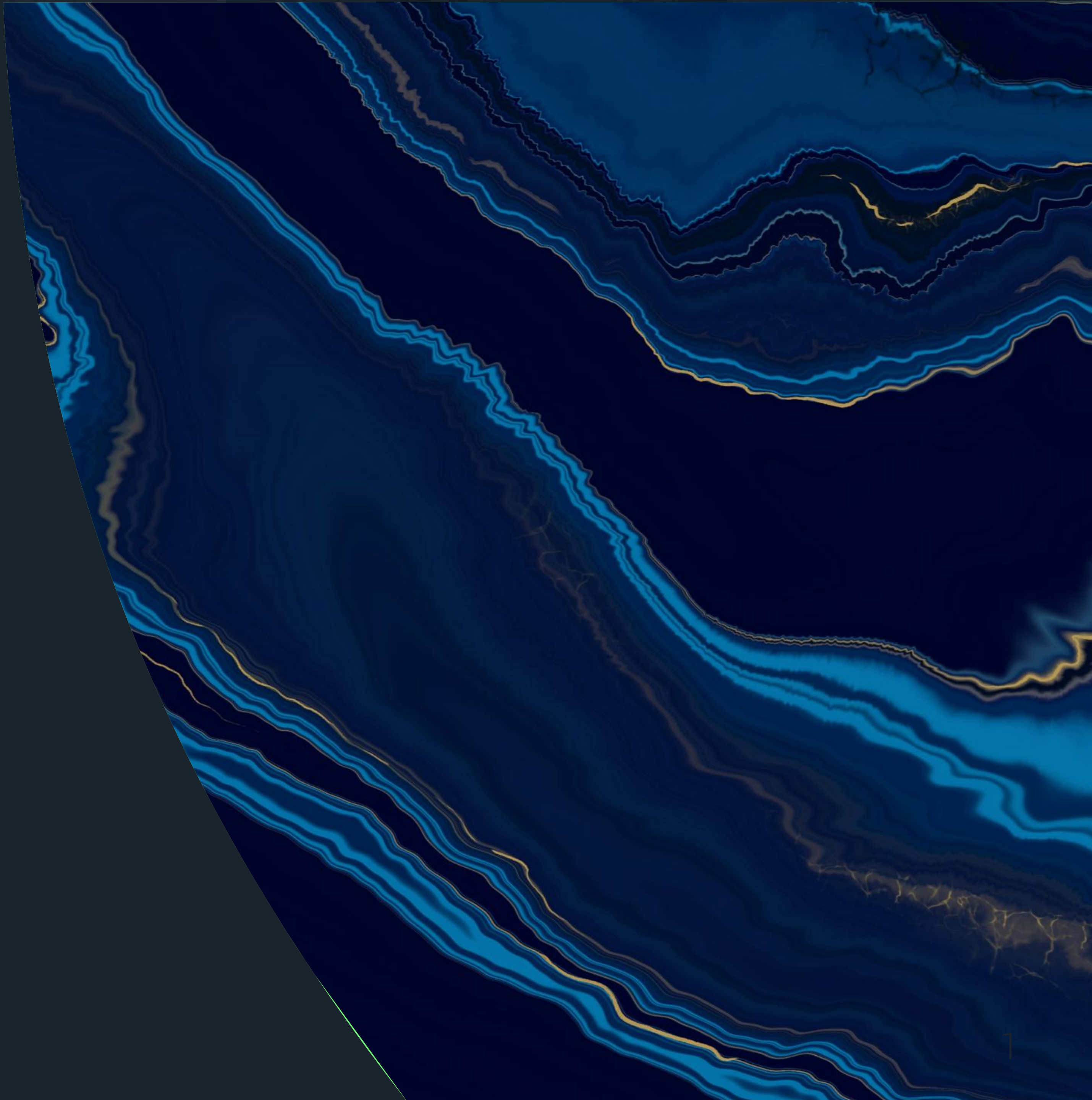
The webinar will begin shortly



Disclosing to Nature

2026 APAC Disclosure Webinar Series

08 July 2026

Please note:

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

Webinar Hosts

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Agenda

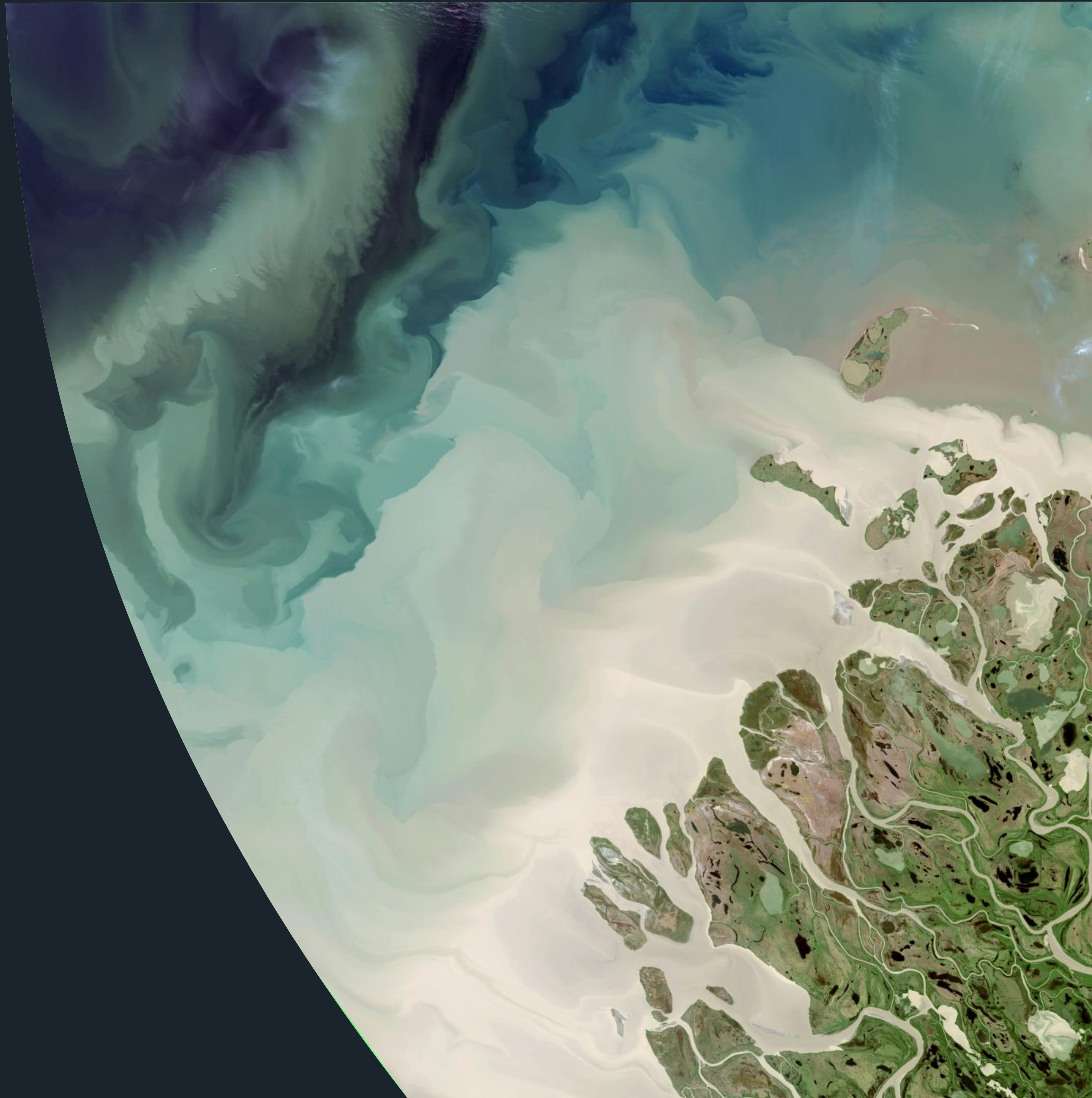
Introduction to nature

Benefit to disclose

Key changes overview

2026 Disclosure cycle timeline and resources

Introduction to nature



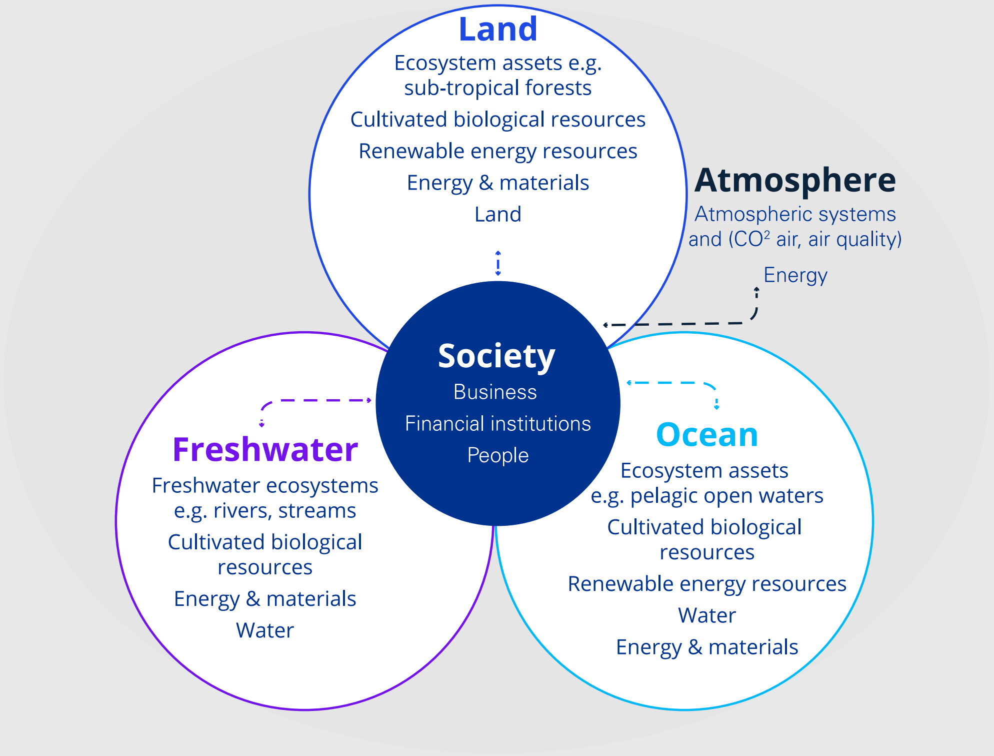
Defining nature

‘Nature’ is a general term, used to describe others such as the environment, ecosystems, biodiversity and natural capital.

For the purposes of corporate action and disclose on nature, considering your impacts on **forests/land and freshwater** is an important place to start.

TNFD: “The natural world, with an emphasis on the diversity of living organisms (including people) and their interactions among themselves and with their environment.” (TNFD, 2022).

Environmental assets by realm



Source: TNFD, v0.1. Beta Release, March 2022

Powered by CDP Reporter Services

What do we mean by 'nature'?

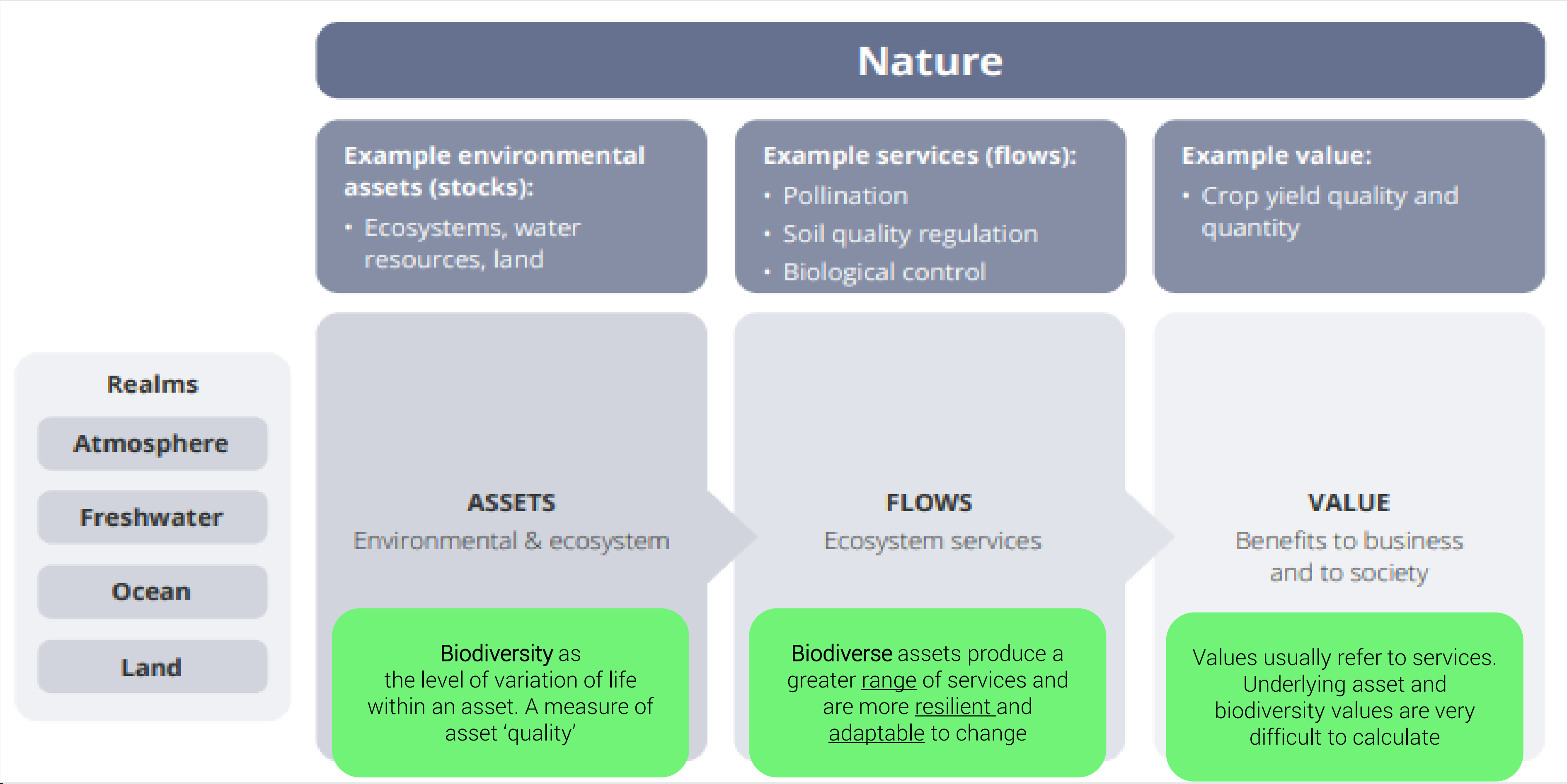


Diagram modified from the TNFD

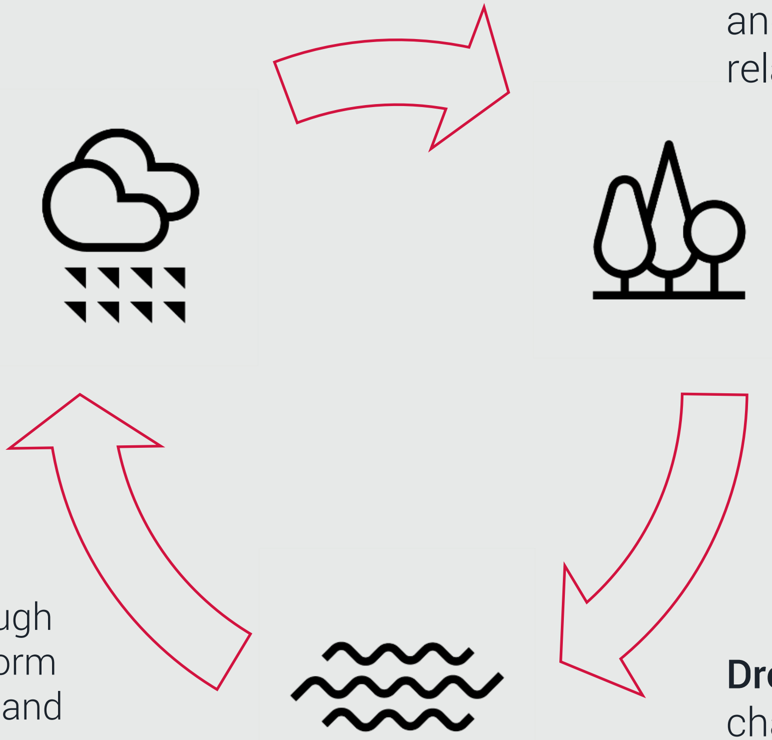
Water-forest-climate relationships

Environmental issues don’t exist in isolation, they are deeply connected

Rising temperatures and changing weather patterns increase droughts, floods, and freshwater availability [source]

Water is an essential component of **mitigation**—through sustainable energy and land use [source] and 60% of adaptation interventions are water-related [source]

75% of the global **freshwater supply** is dependent on forest ecosystems [source]



Forests have the potential to deliver over 1/3 of the total **mitigation** needed by 2030 to meet the goals of the Paris Agreement [source]

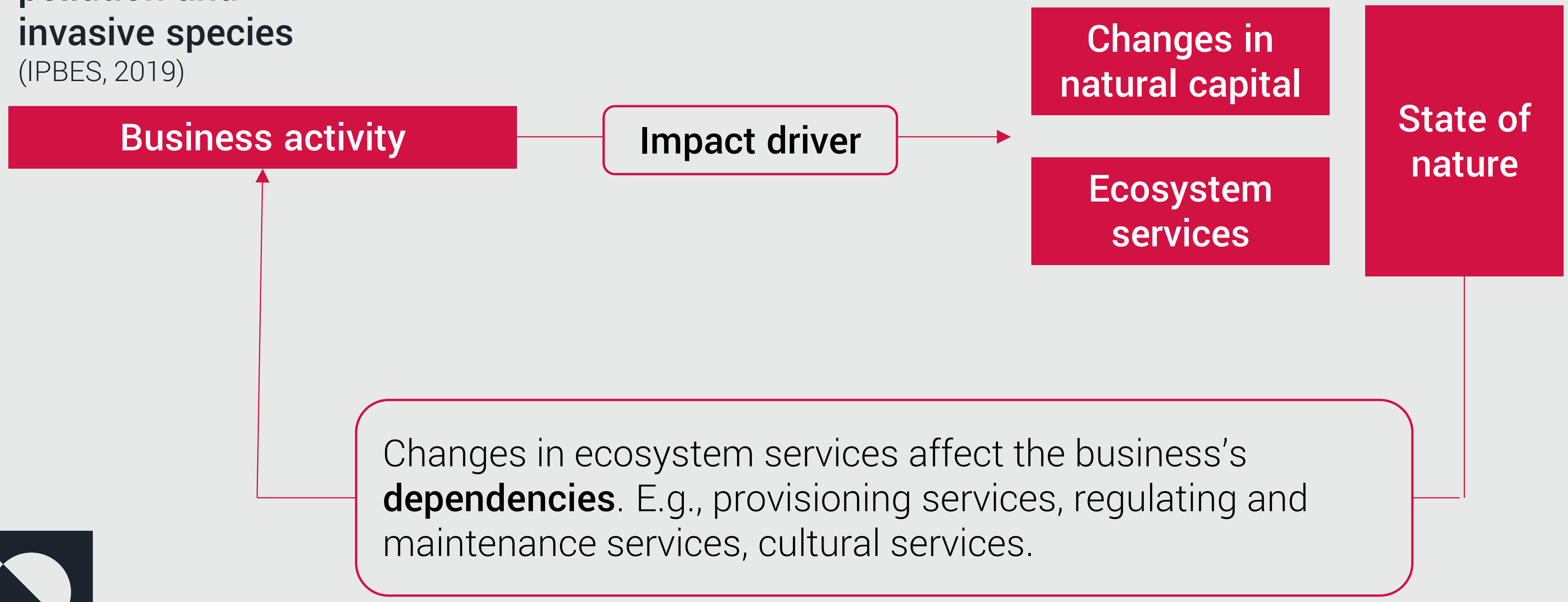
Healthy forests are key to **adaptation.**

Forests provide vital ecosystem services to business and society [source] e.g., erosion control through ground stabilisation, flood and storm defences, soil health and surface and ground water supplies [source]

Droughts fuelled by rising temperatures and changing weather patterns increase forest fire risks, reduce crop yields and disrupt supply chains [source]

Nature-related dependencies and impacts

Five human-induced **pressures** to nature:
land/sea use and change,
direct exploitation,
climate change,
pollution and
invasive species
(IPBES, 2019)



These impacts **influence the state of nature.**

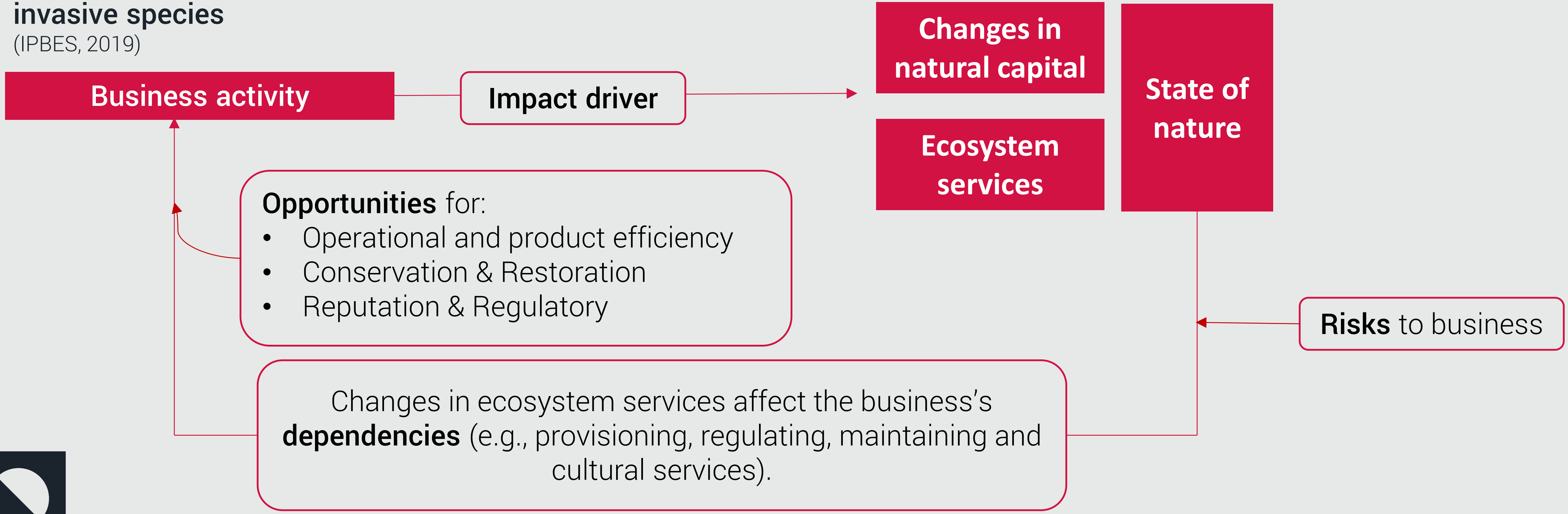
Indicators:

- ecosystem structure, composition, function
- population size and extinction risk

Sources: TNFD, SBTN, Leach et al., 2019, ESRS

Nature-related risks and opportunities

Five human-induced **pressures** to nature:
land/sea use and change,
direct exploitation,
climate change,
pollution and
invasive species
(IPBES, 2019)



Sources: TNFD, SBTN, Leach et al., 2019, ESRS

Benefit to disclose nature

Why disclose on water security?

Water supply is the most common business dependency

$58tn	freshwater's economic value
$339bn	in potential financial impact of water-related risks
$1.4tn	identified by disclosing companies in water-related opportunities

Why disclose on deforestation?

Forests permeate our economy and stabilize the climate

$7-$30	in benefits yielded for every dollar invested in forest restoration
6.7m	hectares of tropical forest converted in 2024, releasing 3.1 gigatonnes of CO_2 emissions
$279bn	in financial risk faced by businesses disclosing through CDP

Why disclose on biodiversity?

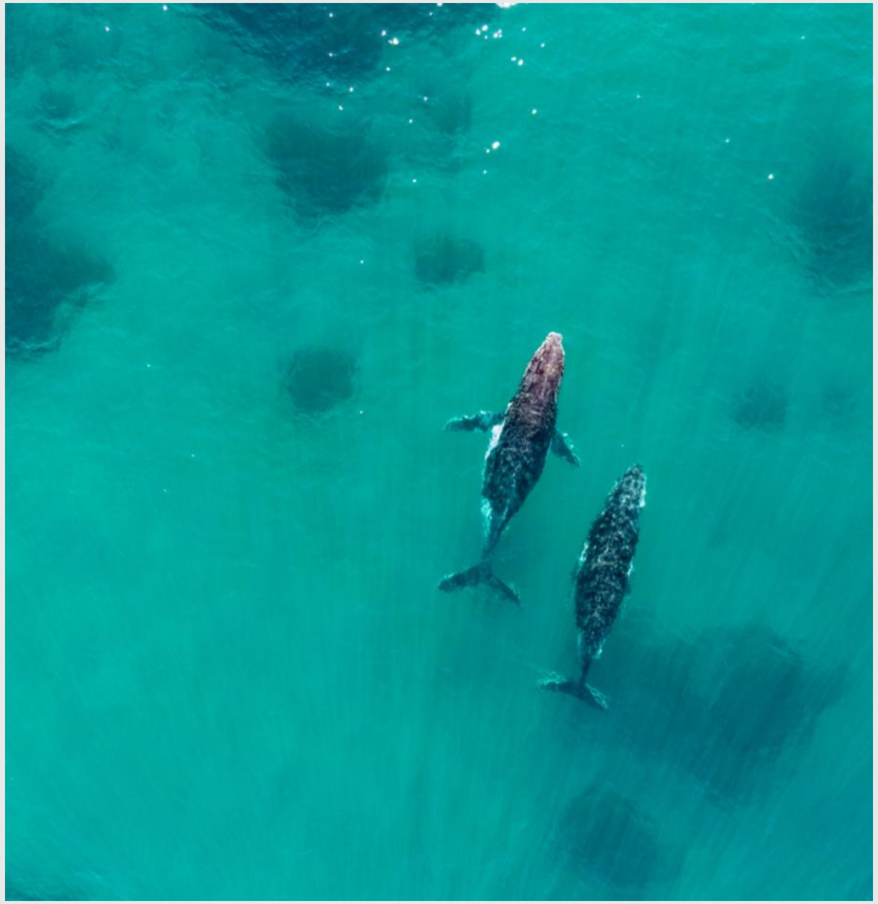
Biodiversity underwrites business and society

$58tn	of global GDP highly or moderately dependent on nature.
7%	of companies reporting to CDP in 2023 disclosed their dependencies on biodiversity
$10tn	per year in global economic impact due to biodiversity loss

Why disclose on plastics?

Plastics contaminate our food, drinking water, air, and ecosystems

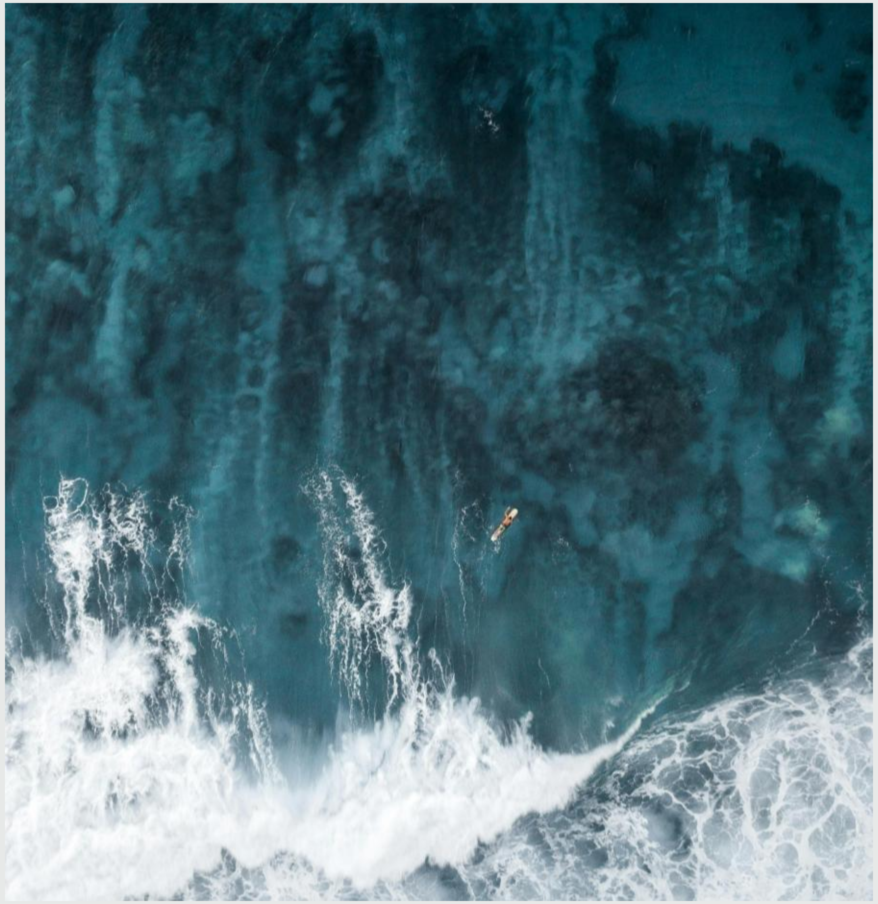
$100bn	in annual business risk if regulated
$1.5tn	in health-related economic losses per year due to plastics
2.4 Gt	Of CO_2 produced per year from plastic production



Why disclose on ocean?

The ocean provides critical benefits to our ecosystems and economies.

$2.5tn	generated annually from goods in services in the blue economy
60%	of marine ecosystems are degrading
$5.1tn	reduced in damages from initial $8.4tn at risk if immediate action is taken



How should businesses respond?

1. Understand your business

- **Whole value chain**, not only directly operations
- Range of **business activities** being conducted
- **Location** of these activities
- Environmental **context** of these locations i.e., water stressed, degraded or protected areas

2. Understand your environmental relationships – DIRO

- **Dependencies** – environmental goods and services the business is directly or indirectly reliant upon
- **Impacts** – both indirect (drivers) and direct (pressures), ideally taking a double materiality approach*
- **Risks** associated with these relationships
- **Opportunities** associated with these relationships

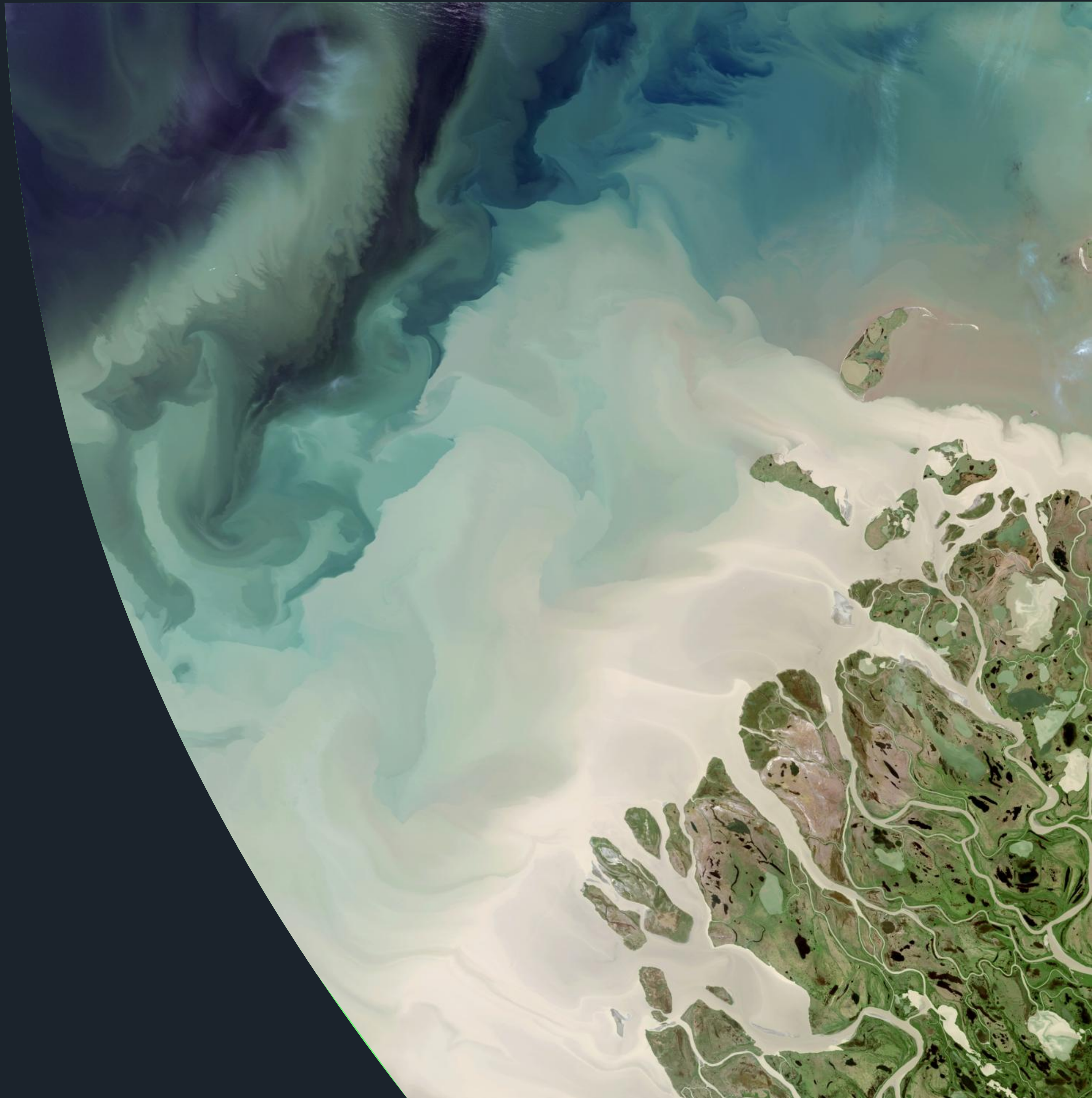
3. Set your response targets and plans

- **Set SMART targets in line with global goals.** Where possible, targets should be science-based
- Make a **clear, timebound and accountable plan of action** for how to achieve the targets. Such plans are often known as **transition plans.**

4. Monitor, report & disclose

- Establish **robust monitoring, evaluating and learning (MEL) processes in place** to monitor the effectiveness of actions and progress towards targets
- Report on the key metrics to stakeholders

Key changes overview



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.

Increased TNFD Alignment

The Taskforce on Nature-related Financial Disclosure (TNFD) has emerged as a foundational framework that is shaping more robust regulatory requirements for nature-related reporting in relation to capital markets and supply chains. CDP's alignment in 2026 includes:

Modified guidance across the questionnaire to strengthen alignment with the TNFD – across the 4 pillars

Expansion to cover the Ocean realm – spanning topics across the 4 TNFD pillars

TNFD alignment in 2026

Full alignment · Good alignment · Partial alignment · Little or no alignment

TNFD recommended disclosures

Governance
Disclose the organization's governance of nature-related dependencies, impacts, risks and opportunities.

Strategy
Disclose the effects of nature-related dependencies, impacts, risks and opportunities on the organization's business model, strategy and financial planning where such information is material.

Risk and impact management
Describe the processes used by the organization to identify, assess, prioritise and monitor nature-related dependencies, impacts, risk and opportunities.

Metrics and targets
Disclose the metrics and targets used to assess and manage material nature-related dependencies, impacts, risks and opportunities.

Recommended disclosures (Governance)

A. Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities.

B. Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.

C. Describe the organization's human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organization's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.

Recommended disclosures (Strategy)

A. Describe the nature-related dependencies, impact, risks and opportunities the organization has identified over the short, medium and long term.

B. Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organization's business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place.

C. Describe the resilience of the organization's strategy to nature-related risks and opportunities, taking into consideration different scenarios.

D. Disclose the locations of assets and/or activities in the organization's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations.

Recommended disclosures (Risk and impact management)

A(i) Describe the organization's processes for identifying, assessing and prioritizing nature-related dependencies, impacts, risks and opportunities in its direct operations.

A(ii) Describe the organization's processes for identifying, assessing and prioritizing nature-related dependencies, impact, risks and opportunities in its upstream and downstream value chain(s).

B. Describe the organization's processes for managing nature-related dependencies, impact, risks and opportunities.

C. Describe how processes for identifying, assessing, prioritizing and monitoring nature-related risks are integrated into and inform the organization's overall risk management processes.

Recommended disclosures (Metrics and targets)

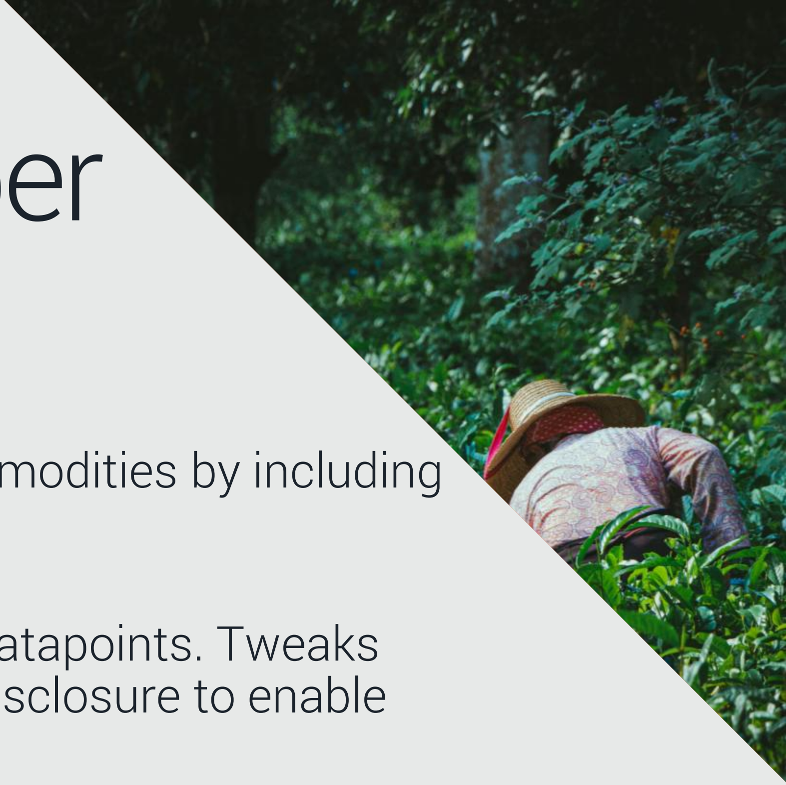
A. Disclose the metrics used by the organization to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process.

B. Disclose the metrics used by the organization to assess and manage dependencies and impacts on nature.

C. Describe the targets and goals used by the organization to manange nature-related dependencies, impacts, risks and opportunities and its performance against these.

High-level mapping between TNFD disclosure recommendations and CDP's 2026 Questionnaire

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.

Environmental issues

Full corporate questionnaire

Environmental issue	Full Questionnaire Disclosers
Climate change and Biodiversity	All full questionnaire disclosers.
Forests Water security	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.
Plastics Ocean	• **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 disclosure, ocean disclosure, or both.

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 Q8.2 and/or Q1.22.

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)

Column 1: Disclosure volume

- 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.

Column 3: Produced volume

- 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.

Column 4: Sourced volume

- 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 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:

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

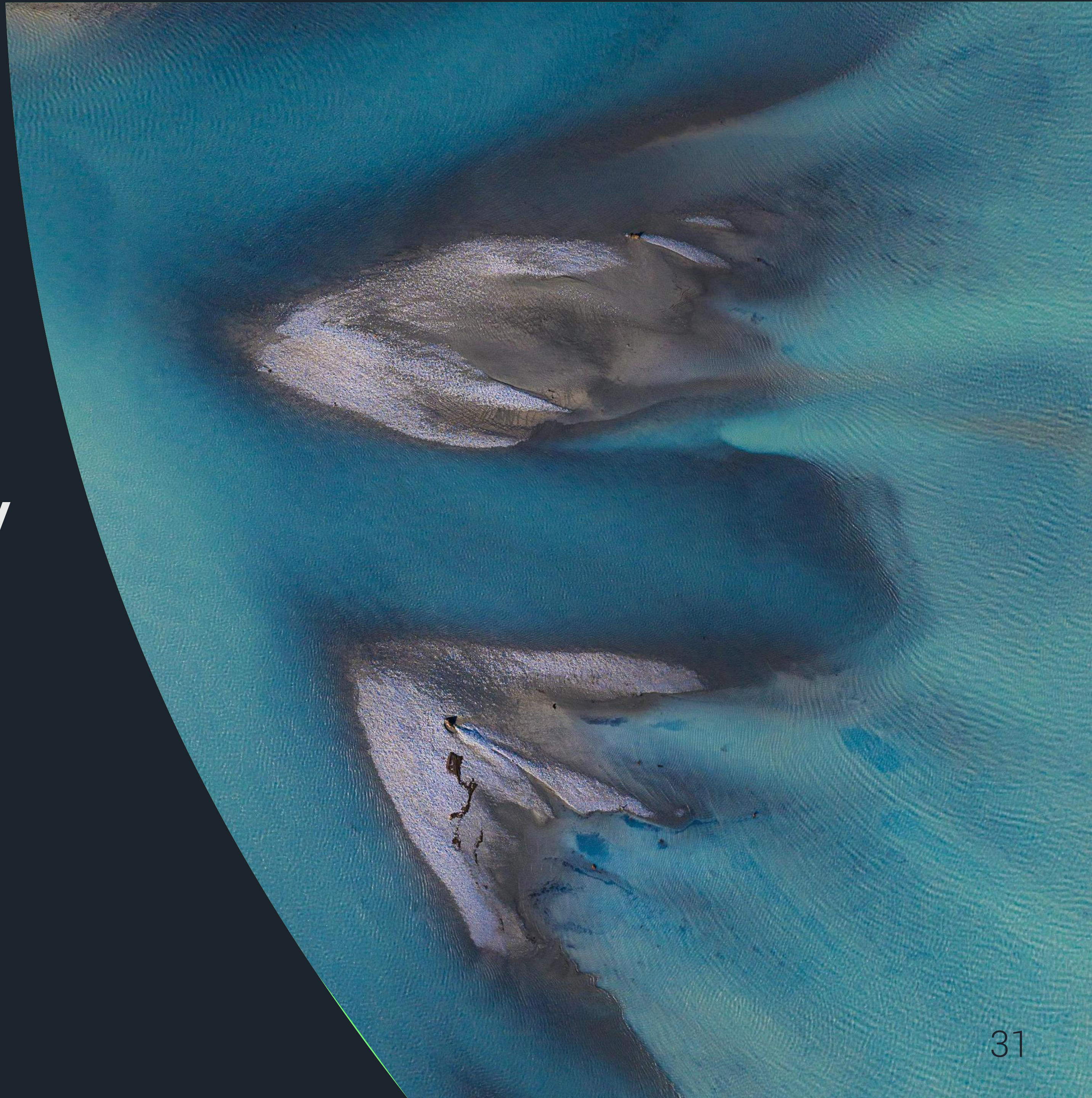
Modified question

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

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 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

Impact of facilities on CDP Supply Chain members

Demonstrate awareness of water-related dependencies, impacts, risks, and opportunities at local/facility level.

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 '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

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

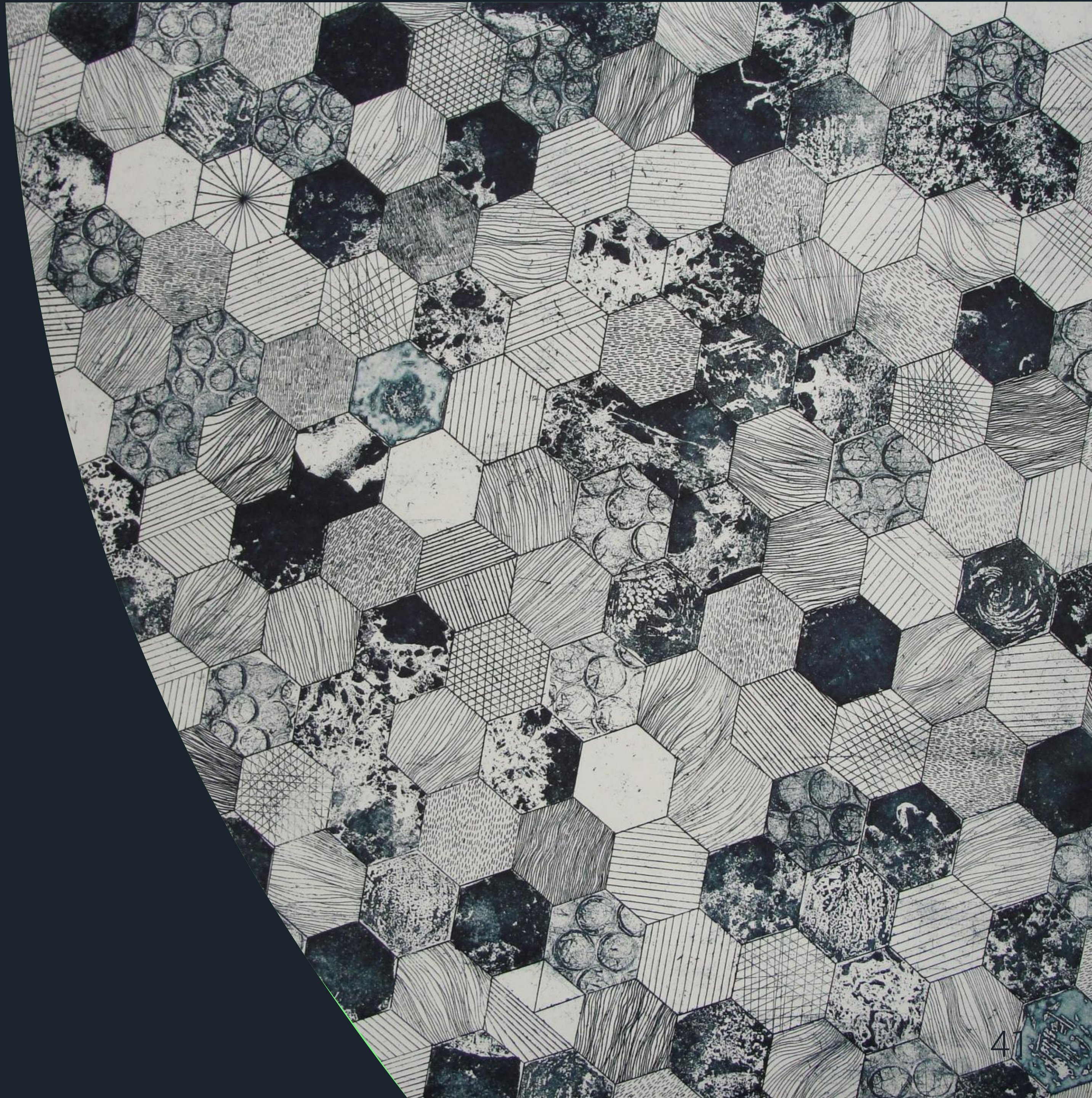
EU: Energy utilities & power generators

FB: Food, Beverage & Tobacco

MM: Metals & Mining

OG: Oil & Gas

2026 Changes to Plastics



Module 10:
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

10. Environmental Performance – Plastics

Section	Changes
Targets	1 Modified question 1 New question
Activities	1 Modified question
Metrics for plastic polymers	1 Modified question
Metrics for durable goods and durable components	1 Modified question
Metrics for plastic packaging	2 Modified questions 3 New questions
Metrics for end-of-life management	1 Modified question

Module 10:

Changes to 'Metrics for plastic packaging' p.1

10. Environmental Performance – Plastics

- Targets
- Activities
- Metrics for plastic polymers
- Metrics for durable goods and durable components
- **Metrics for plastic packaging**
- Metrics for end-of-life management

New question

10.5.1 Specify the packaging formats across your organization's packaging portfolio and their proportions

Key datapoints:

- Packaging formats in packaging portfolio
- Proportion of packaging portfolio

New question

10.5.2 Is any of your packaging designed in compliance with design for recycling and/or composting guidelines.

Key datapoints:

- Design guidelines that the packaging is in compliance with
- % of packaging that is designed for recycling
- % of packaging that is designed for composting

Module 10:

Changes to 'Metrics for plastic packaging' p.2

10. Environmental Performance – Plastics

- Targets
- Activities
- Metrics for plastic polymers
- Metrics for durable goods and durable components
- **Metrics for plastic packaging**
- Metrics for end-of-life management

Modified question

10.5.3 (2025 10.5.1)
Indicate the reusability and recyclability of the plastic packaging you sold and/or used.

New columns:

- **Column 4** Assessment tool for recyclability

Removed columns:

- **Column 3** % of plastic packaging that is technically recyclable

Dropdown changes in:

- **Column 1** Percentages available to report

New question

10.5.4 Provide the proportion of product delivered through reuse models

Key datapoints:

- % total product delivered through reuse systems
- Reuse models implemented

2026 Changes to Biodiversity

Module 11:
Environmental Performance – **Biodiversity**

- **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

11. Environmental Performance – Biodiversity

Exclusions*

Actions on biodiversity-related commitments

Biodiversity indicators

Demonstrate how organizations plan to progress their biodiversity-related commitments and monitor performance against them.

Areas important for biodiversity

Illustrates awareness of the proximity of activities to areas important for biodiversity and an understanding of the relationship between the two.

Dependencies and impacts of mining projects*

Mitigation and Action Plans*

Strategic Business Plan*

** Only appears for disclosers with mining projects*

CDP's 2026 Ocean Disclosure

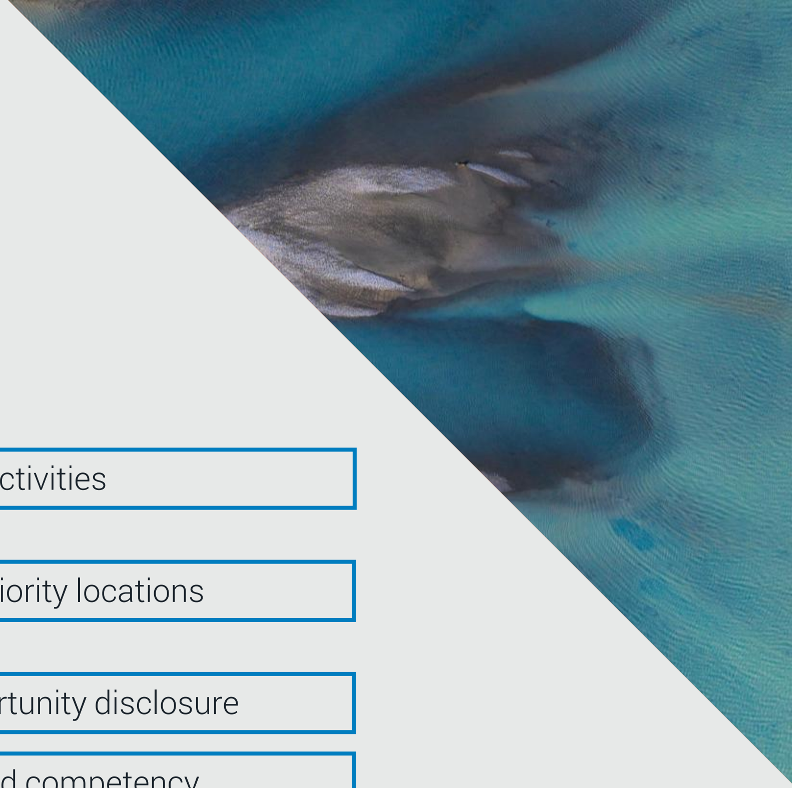
Ocean disclosure

CDP 2026 Questionnaire

Module 1 – Introduction	3 sector- specific questions
Module 2 – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities	2 questions
Module 3 – Disclosure of Risks & Opportunities	4 questions
Module 4 – Governance	11 questions
Module 5 – Business Strategy	6 questions +2 new questions
Modules 6-12 – Environmental Performance	
Module 13 – Further information & Sign off	1 question

Ocean disclosure

CDP 2026 Questionnaire



Module 1 – Introduction	**1.16.1, 1.21, 1.23:** Sector-specific activities
Module 2 – Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities	**2.2.2, 2.3:** DIRO Assessment and priority locations
Module 3 – Disclosure of Risks & Opportunities	**3.1, 3.1.1, 3.6, 3.6.1:** Risk and opportunity disclosure
Module 4 – Governance	**4.1.1, 4.1.2, 4.2:** Board oversight and competency **4.3, 4.3.1, 4.4:** Management responsibility and competency **4.6.1:** Ocean-related policies **4.10, 4.11, 4.11.1, 4.11.2:** Engagement in initiatives, with policymakers, trade, or other associations
Module 5 – Business Strategy	**5.3.1, 5.3.2:** Influence on strategy/financial planning **5.11, 5.11.1, 5.11.2, 5.11.7 :** Value chain engagement **5.16, 5.16.1 (New):** Ocean-related targets
Modules 6-12 – Environmental Performance	
Module 13 – Further information & Sign off	**13.1.1:** Verification/assurance

Module 5:

New section on 'Ocean-related targets'

Module 5 – Business Strategy

- Scenario analysis
- Transition plans
- Effect of risks and opportunities on strategy and financial planning
- CAPEX/OPEX alignment
- Pricing environmental externalities
- Value chain engagement
- **Ocean-related targets**

New question

5.16 Do you have any ocean-related targets active in the reporting year?

New question

5.16.1 Provide details of your ocean-related targets and the progress made

Key datapoints:

- Category of target
- State your target
- Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Ocean Integration

Example 1: Fixed-row questions

Question: Is there board-level oversight of environmental issues within your organization?

Environmental issue	Board-level oversight of this environmental issue	Primary reason for not having a process	Explain why you do not have a process
Climate change	Select from: • Yes • No, but we plan to do so within the next two years • No, and we do not plan to do so within the next two years	Select from: • Lack of internal resources, capabilities, or expertise (e.g., due to organization size) • No standardized procedure • Not an immediate strategic priority • Judged to be unimportant or not relevant • Other, please specify	Text field
Forests	As above	As above	As above
Water	As above	As above	As above
Ocean	As above	As above	As above
Plastics	As above	As above	As above
Biodiversity	As above	As above	As above

Ocean Integration

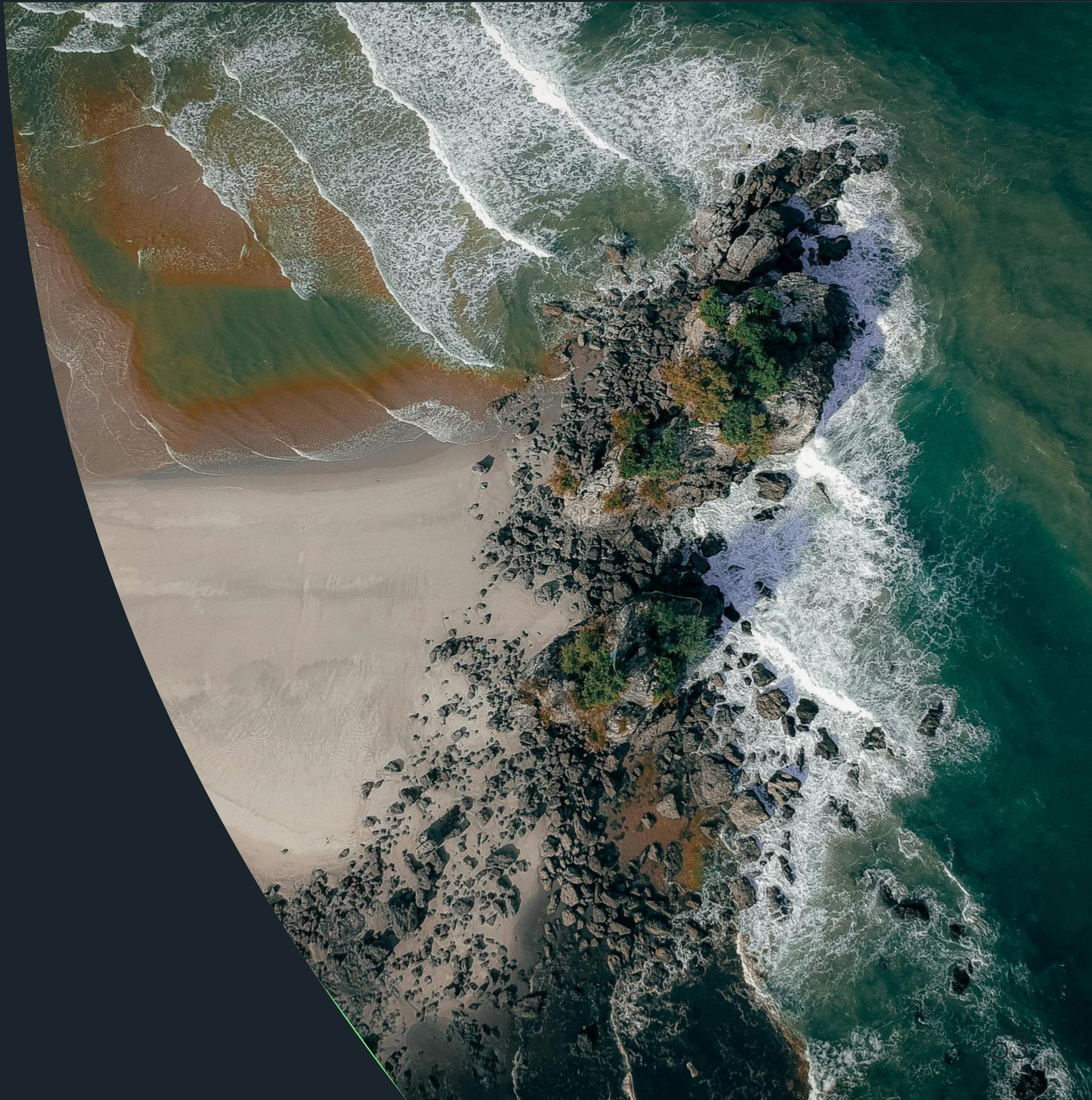
Example 2: Add-row questions

Question: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Environmental issue	**Indicate which of the below are covered**	**Value chain stages covered**	**Tools and methods used**
Select all that apply: • Climate change • Forests • Water • **Ocean** • Plastics • Biodiversity	Select all that apply: • Dependencies • Impacts • Risks • Opportunities	Select all that apply: • Direct operations • Upstream value chain • Downstream value chain • End of life management	Select all that apply: • ISO 14001 Environmental management systems standard • ISO 14046 Environmental management – Water footprint • ISO 17208-1 Underwater acoustics • Marine Stewardship Council (MSC) Standards • MARPOL 'Special Areas' • Monterey Framework • National Guidance for Plastic Pollution Hotspotting and Shaping Action, UNEP and IUCN • PACTA – Paris Agreement Capital Transition Assessment • (...)

+ Add Row

2026 Timeline & Resources



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

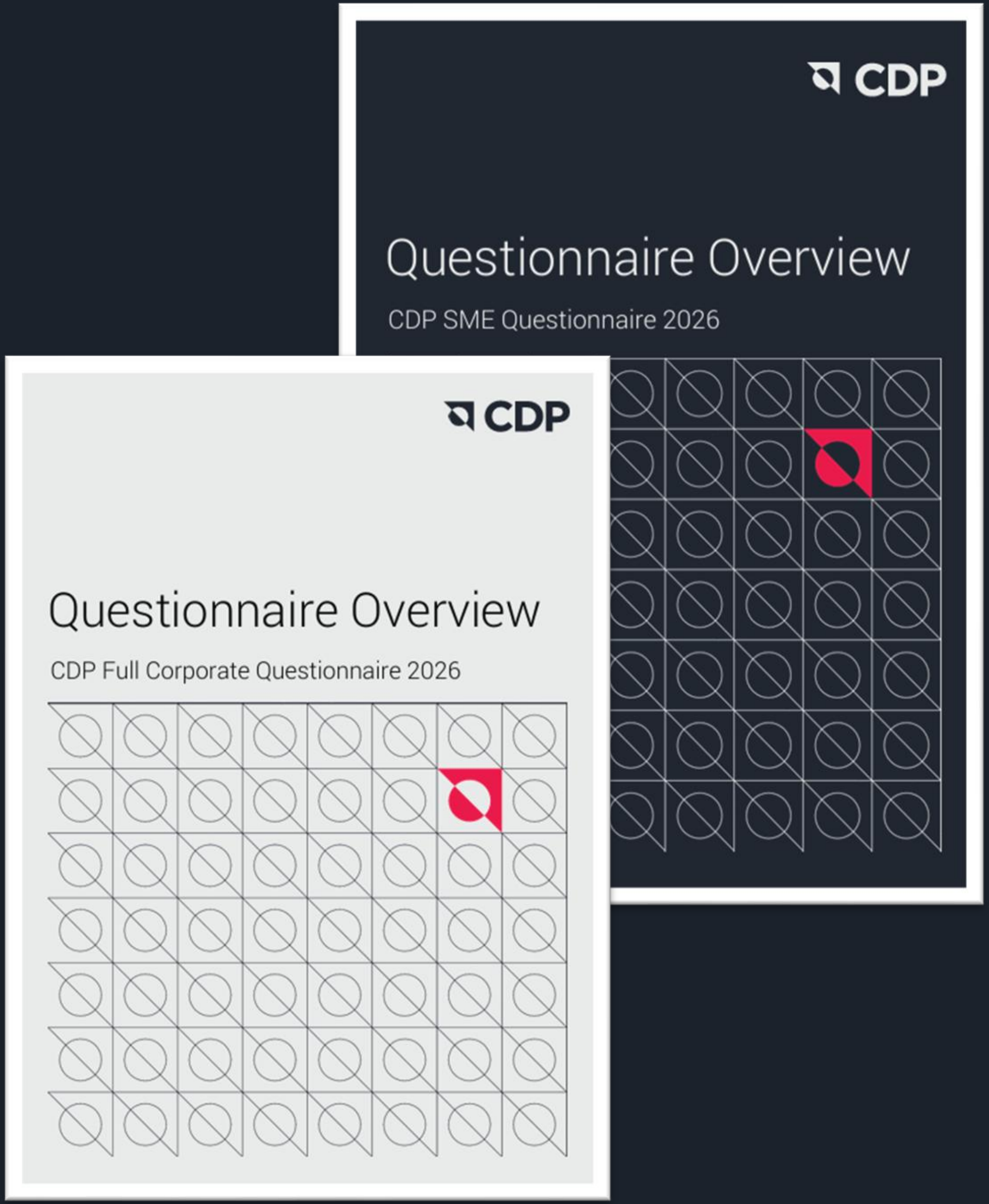
w/c 14 September
Scoring deadline

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 Corporate Questionnaire Overview
  - SME Questionnaire Overview
- **2026 CDP Scoring Introduction**
  - Full Corporate Scoring Introduction
  - SME Scoring Introduction
- **2026 CDP Questionnaire, Reporting Guidance and Scoring Methodology**
- **CDP's Activity Classification System (ACS) 2026**
- **CDP FAQs**
- **Access the Portal**
- **Disclosure-related materials: "How to Disclose" page**



How to find CDP online public resources?

Prepare to disclose

Explore our 2026 questionnaires, guidance and scoring methodologies in the CDP Portal. Export these into a simple PDF format based on your sector and the themes you're disclosing on. Additional disclosure and scoring materials are available alongside step-by-step instructions to disclose.

EXPLORE QUESTIONNAIRES, GUIDANCE AND SCORING METHODOLOGIES ↗

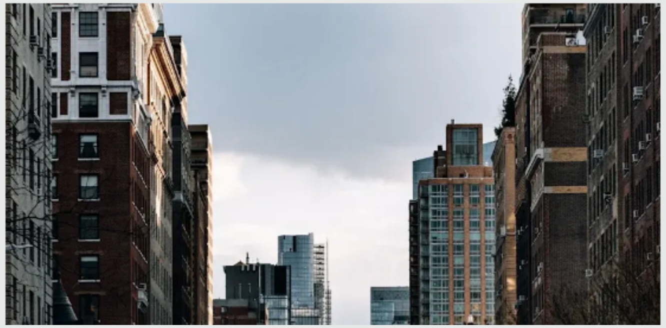
Need to register to disclose? Get access to the CDP Portal if you're a new user or wish to disclose voluntarily. Learn more below

On this page

Disclose as a company

Over 22,000 companies disclosed through CDP in 2025 – including over 4,400 companies doing so for the first time.

ttps://www.cdp.net/en/disclosure-2026#about-cdp



CDP Disclosure 2026 - CDP

Online Resources

CDP

Disclosure Cycle 2026 | About Us | Disclose Data | Use Data | Insights | Information | EN | SIGN IN

Disclose Data

CDP disclosure serves as a one-stop shop for understanding and disclosing according to relevant market and regulatory demands.

Why Disclose?

Our Question Bank

Disclosure Cycle 2025

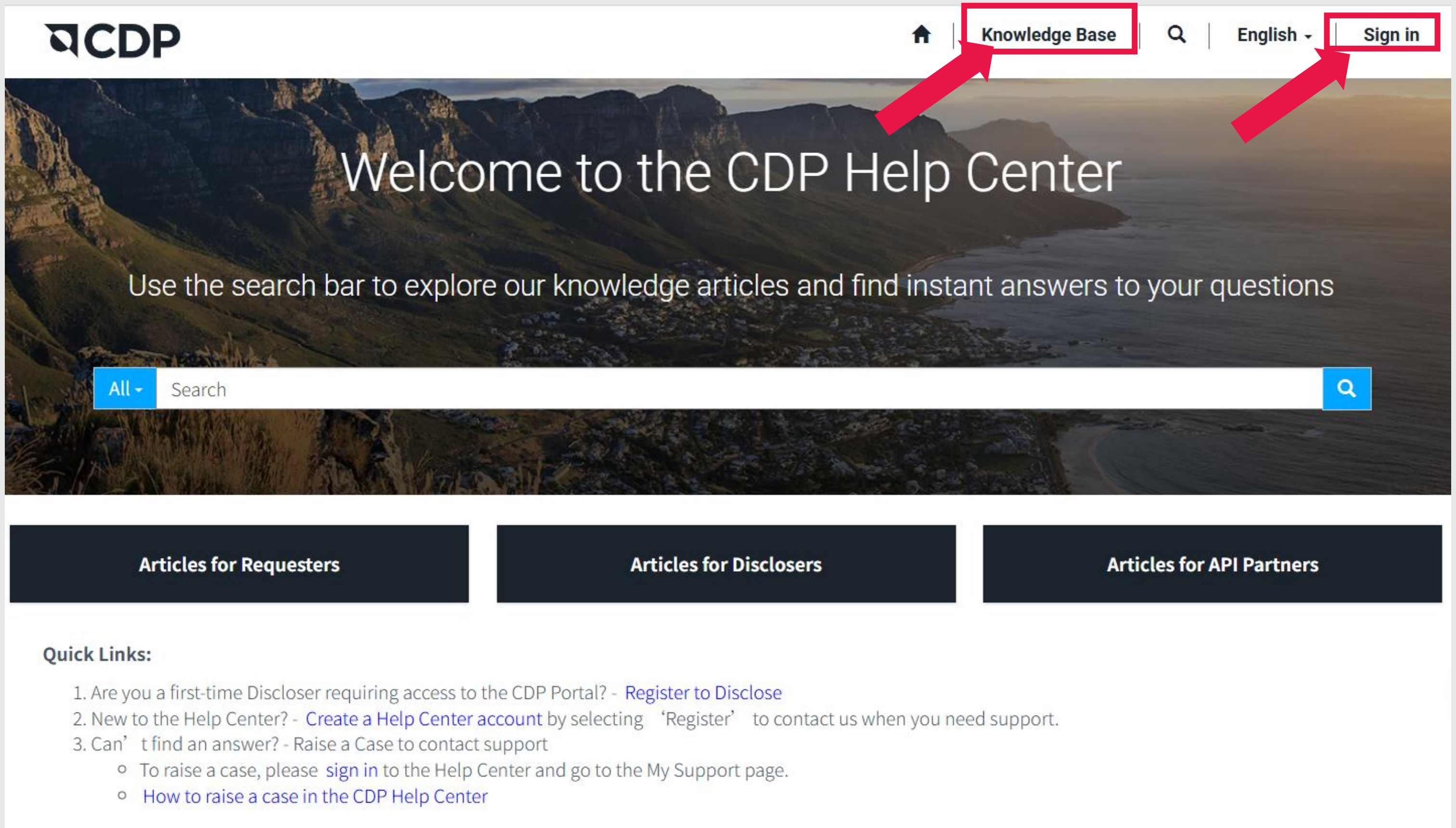
Disclosing Support - Reporter Services

Disclosing Support - Accredited Solutions Providers

How to Disclose

CDP Help Center

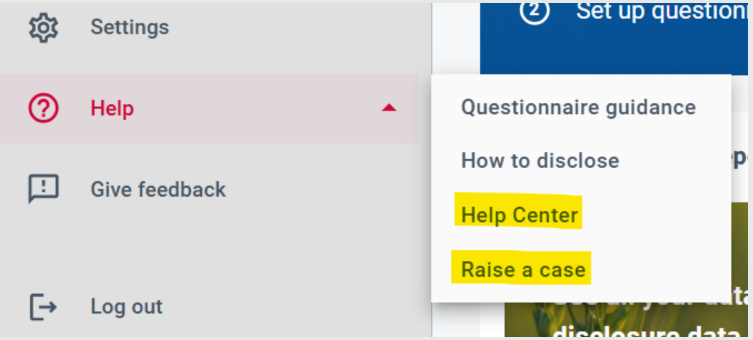
- https://help.cdp.net/
- Knowledge Base: Most of the questions have already been addressed in the knowledge article.
- After logging in, you can submit a case to CDP, which will be linked to your account.
- Multiple language support： English, Portuguese, Japanese, Simplified Chinese, Spanish



How to raise a case?

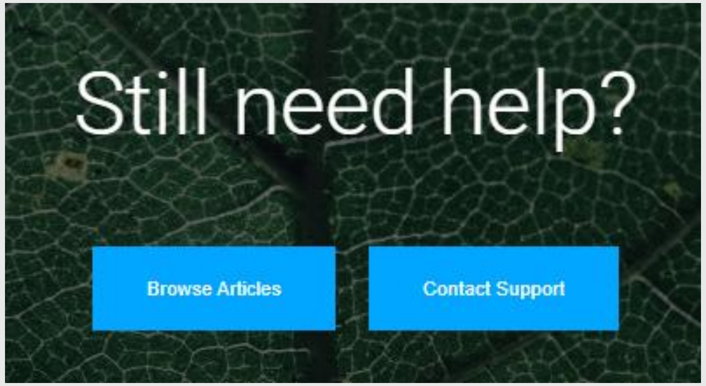
Method 1: via CDP Portal

1. Sign in: https://myportal.cdp.net/
2. Go to "Help" section
3. Click "Raise a case"

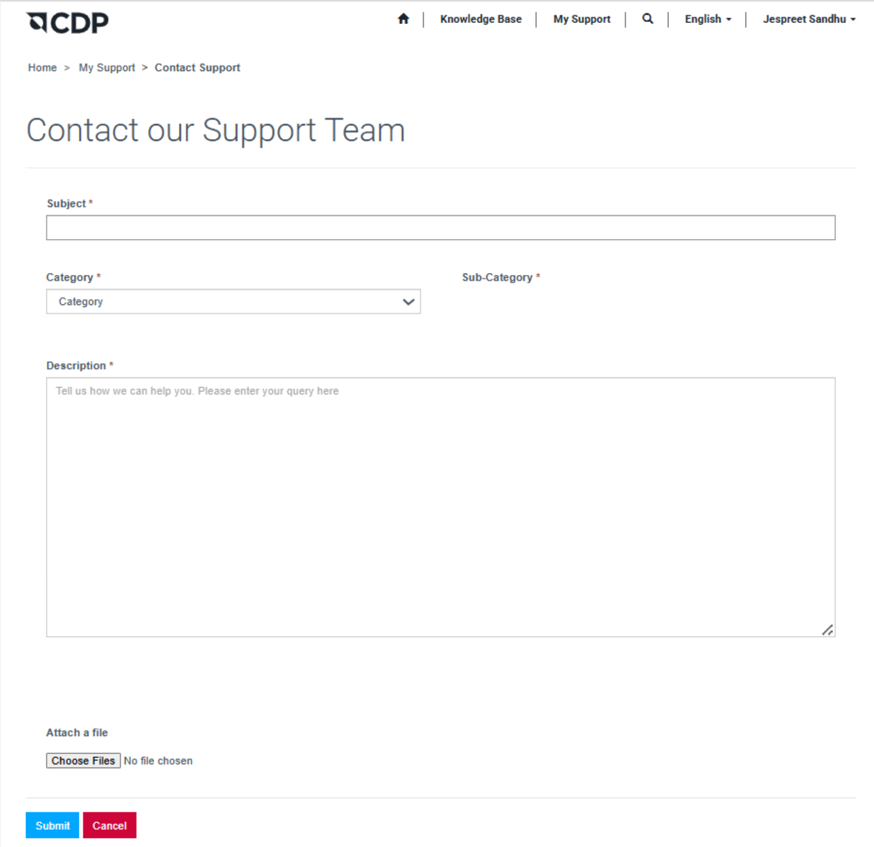


Method 2: via CDP Help Center

1. Sign in: https://help.cdp.net/signin
2. Go to "My Support" page
3. Click "Contact Support"



Submit a case form



Knowledge Article: How to raise a case in the CDP Help Center

Any Questions?

CDP

Thank you