

Corporate disclosure: Preparing for CDP's 2026 disclosure cycle

Early insights into the direction and purpose
of the 2026 questionnaire changes

November 2025

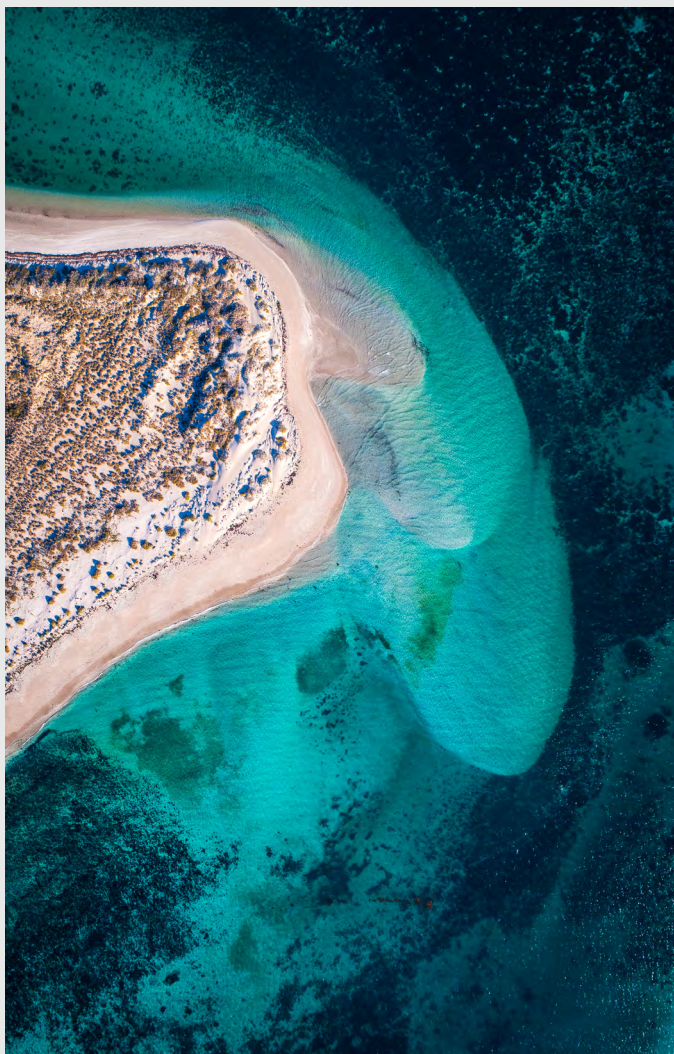




Introduction

In 2026, we will continue to ensure our questionnaire surfaces the high-quality, comparable and decision-useful data the market needs. This document provides a preview of the changes coming to CDP's 2026 disclosure cycle and why we're making them, ahead of more detailed information to be released soon.

As organizations navigate an increasingly complex global landscape, from accelerating climate impacts to resource insecurity and biodiversity loss, markets need intelligence that fills critical data gaps. High quality data helps organizations navigate risk, build resilience and identify opportunities for Earth-positive action.



Disclosure data is being used more widely than ever. Investors integrate it into financial decision-making; large companies use it to manage risk and enhance the resilience of their supply chains; policymakers rely on it to design and implement effective regulation:

Global asset manager Schroders leverages CDP data to help them analyze and differentiate companies likely to provide better investment over the long term. CDP data provides critical insight into business models, environmental targets, and strategies.

By leveraging insights from CDP disclosures, leading global appliance manufacturer Electrolux is not only strengthening its resilience but also unlocking new opportunities across its value chain — from green financing and emissions reductions to supplier innovations and collaboration.

Lenovo requires its suppliers to disclose emissions through CDP, set science-based climate targets, and take concrete actions to reduce them.

As part of a new partnership with Brazil's Ministry of Science, Technology and Innovation (MCTI), CDP's corporate environmental data, including greenhouse gas emissions, will be used to strengthen Brazil's climate action through improved data sharing and climate transparency.

CDP's 2026 updates are designed to strengthen the link between data and action. We are committed to simplifying the reporting experience, deepening alignment with global standards, expanding our coverage to ocean, and enhancing the useability and accessibility of the data we surface. Together, these changes ensure that disclosure continues to be the foundation for credible, effective environmental leadership in a rapidly changing world.



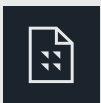
Simplifying the reporting experience

CDP will build on our efforts to simplify disclosure across environmental issues into our single, consistent framework.

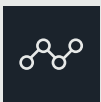
The changes in 2026 will further improve how companies disclose information, with refined structure, clearer guidance and expanded digital capabilities to reduce duplication and reporting effort. CDP's system identifies the most relevant environmental issues and sector-specific content for each organization, ensuring that companies can focus their disclosures on the most pressing topics, while generating high-quality, decision-useful data.



The ability to opt-in to disclose against the most relevant topics during questionnaire setup, for example, Plastics, or new Ocean and SME questions.



Updated guidance for the full corporate and SME questionnaires, with changes made to improve readability.

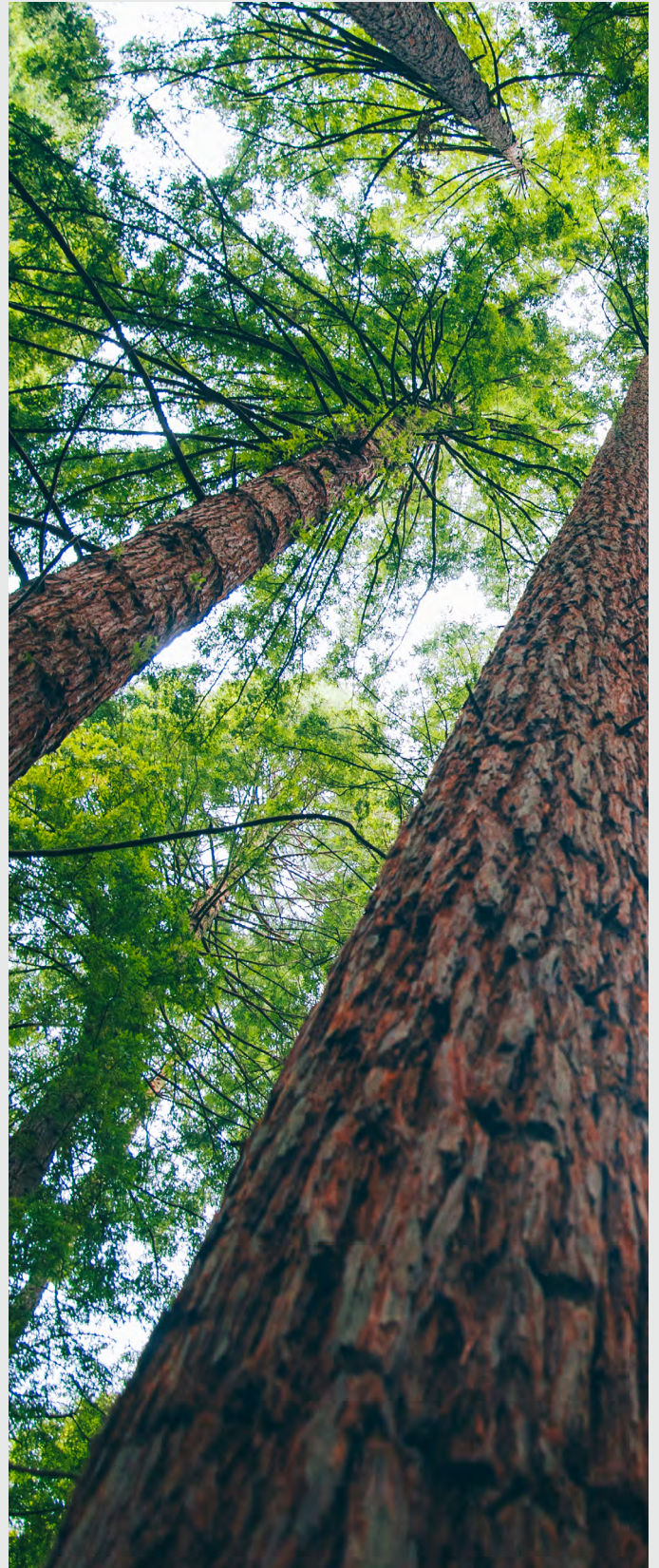


Work underway to enhance data ingestion capabilities, allowing organizations to upload data directly or reuse previously reported information alongside the existing copy-forward functionality.



Work underway to introduce an AI assistant, providing real-time guidance, navigation support and contextual explanations throughout the disclosure process (timing to be confirmed).

This next phase of improvements lays the groundwork for 2027 onwards, supporting more comprehensive and comparable datasets across climate, nature and plastics. By reducing reporting complexity while maintaining rigor, CDP enables organizations of all sizes – including SMEs – to engage more effectively in environmental disclosure and action.





Aligning with global standards to streamline reporting

Global frameworks including the [GRI](#), the [GHG Protocol](#), and the [TNFD recommendations](#), are shaping global expectations for climate and nature transparency. CDP's disclosure system continues to evolve in step with this changing regulatory and market landscape, and updates to the 2026 questionnaire will strengthen our alignment with the TNFD recommendations, the GRI 303 Water & Effluents standard and the GHG Protocol Land Sector and Removals Guidance.

Our ongoing [alignment with these leading standards and frameworks](#) underpins our “write once, read many” approach. Data disclosed once through CDP can be used to meet multiple market, regulatory and investor requirements while enabling disclosers to reduce their reporting burden, improve comparability and enhance the decision-usefulness of their data.



Expanding the boundaries of nature disclosure

As CDP progresses towards full alignment with the TNFD recommendations, we are expanding our nature coverage to include the ocean and enhance our forests scope – a critical step toward a more complete picture of nature impacts and dependencies.

There is growing recognition that both terrestrial and marine ecosystems are vital to global economic stability and resilience, making sustainable management of land and ocean resources an increasing priority for investors, financial institutions and other market actors seeking high-quality, comparable data to understand nature-related risks and opportunities.

By integrating disclosure on ocean and broadening disclosure across forests, CDP will enable organizations to meet this emerging demand and strengthen their ability to uncover hidden risks and opportunities across interconnected natural systems.

Strengthening the flow of nature-related data across value chains enables larger companies to better assess supplier impacts, manage risk and deliver on environmental targets, while supporting smaller organizations to demonstrate ambition and progress across nature as well as climate. From 2026, the SME questionnaire will include new (unscored) forests and water metrics, building on existing integrated forests and water content.

We will also refine some of our existing questions to capture richer data on adaptation and resilience – reflecting the growing demand for insights into how organizations are preparing for and responding to physical environmental risks.

This broader scope supports companies in identifying interconnected pressures and take action that delivers both environmental and economic benefits. The result is a more holistic approach to disclosure that helps businesses anticipate risk, seize opportunities and drive progress toward a sustainable, nature-positive economy.



Essential criteria and scoring updates

CDP uses essential criteria across all scoring levels to determine whether an organization meets the minimum requirements to achieve a certain score. These criteria encourage organizations to pursue a fundamental set of actions for improving their environmental performance.

In 2026, CDP will make minimal changes to the essential criteria, primarily to reflect questionnaire changes and to better align criteria across methodologies.

We will continue to provide climate change, forests and water security scores for the full corporate questionnaire. Plastics, biodiversity and ocean disclosure will not be scored.

As part of the broadening of the scope of disclosure on forests commodities, CDP will begin to score on cocoa, coffee and rubber in addition to timber products, palm oil, cattle products and soy, enabling organizations to demonstrate leadership behaviours

on all seven of the commodities with the highest deforestation and conversion impacts on forests and other natural ecosystems.

For organizations completing the SME questionnaire, we will introduce new scoring criteria to recognize climate leadership among SMEs.

As the market increasingly relies on environmental data to inform strategic decisions, CDP remains committed to providing the most robust, comparable and decision-useful data, to accelerate action toward an Earth-positive economy.

More information will be made available early in the new year to help you prepare for your 2026 disclosure.



**CDP Worldwide**

60 Great Tower Street
London
EC3R 5AZ
Tel: +44 (0) 203 818 3900
@cdp
www.cdp.net

About CDP

CDP is a global non-profit that runs the world's only independent environmental disclosure system. As the founder of environmental reporting, we believe in transparency and the power of data to drive change. Partnering with leaders in enterprise, capital, policy and science, we surface the information needed to enable Earth-positive decisions. We helped more than 24,800 companies and almost 1,000 cities, states and regions disclose their environmental impacts in 2024. Financial institutions with more than a quarter of the world's institutional assets use CDP data to help inform investment and lending decisions. Aligned with the ISSB's climate standard, IFRS S2, as its foundational baseline, CDP integrates best-practice reporting standards and frameworks in one place. Our team is truly global, united by our shared desire to build a world where people, planet and profit are truly balanced.

Visit cdp.net or follow us @CDP to find out more.
