Climate Change: Experienced

Group Support Webinar

July 2026

Presenter

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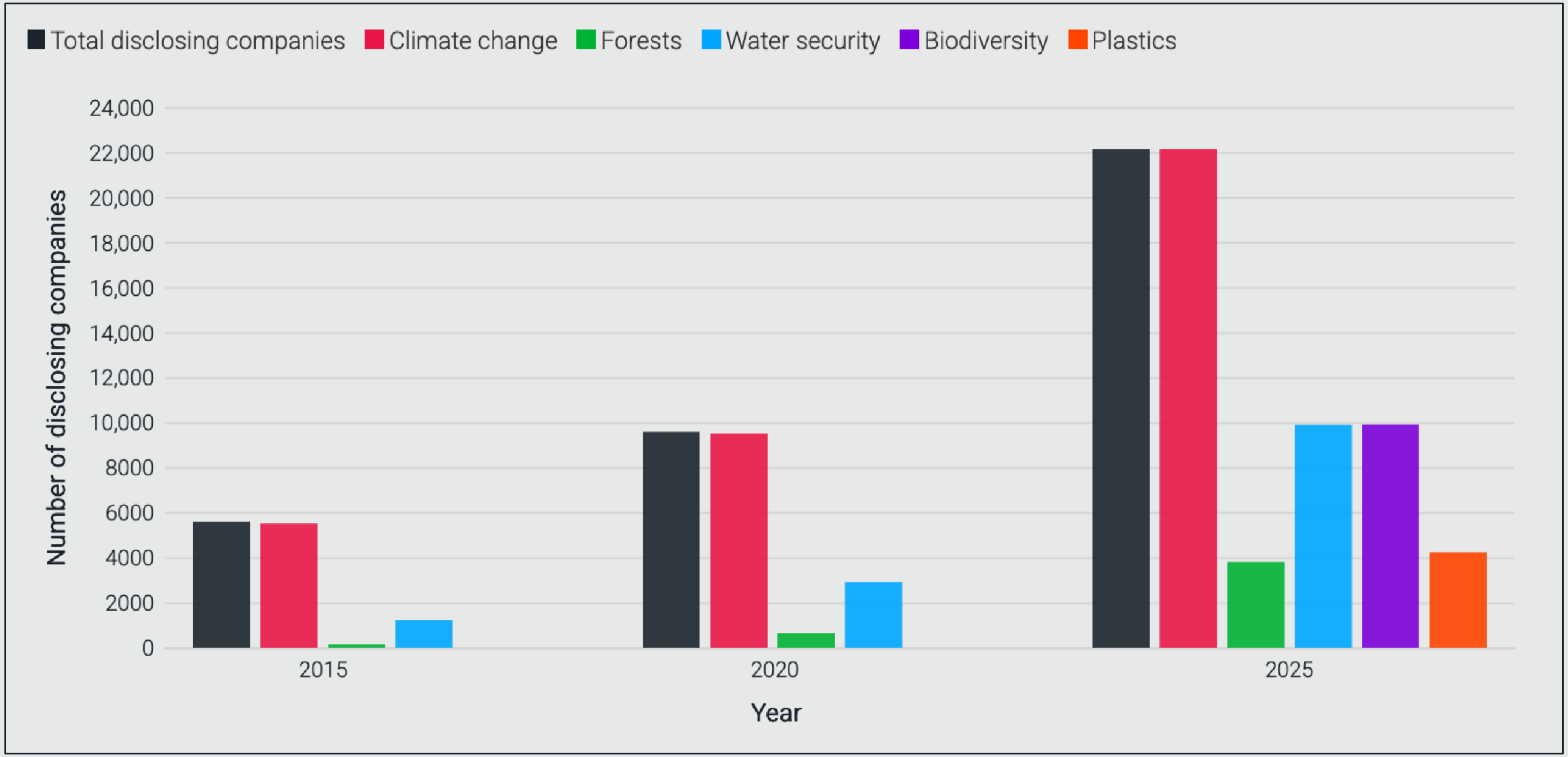
Agenda

- Introduction
- Overview of 2026 CDP Disclosure
- Key Datapoints for Experienced Disclosers
  - Renewable Energy
  - Emissions Reduction Targets
  - Scope 3 Reporting
  - Supply Chain (Customer) Questions
  - Other Advanced Datapoints
- Best Practices & Key Resources

Introduction

The impact of environmental disclosure through CDP

Global Increase in Environmental Disclosure



22,100+ companies worth two-thirds of global market cap disclosed in 2025

4,400+ companies started their disclosure journey for the first time in 2025

Key Benefits of Disclosure

Access to capital
Enhancing supplier position

67% of SLB issuers score A or A- in CDP's climate questionnaire.
(Climate Bond Initiative, 2023)

Business competitiveness
Managing risks and unlocking opportunities

>Cost Savings: Improved environmental footprint management can lead to reduced resource consumption, lower waste, and operational efficiencies.

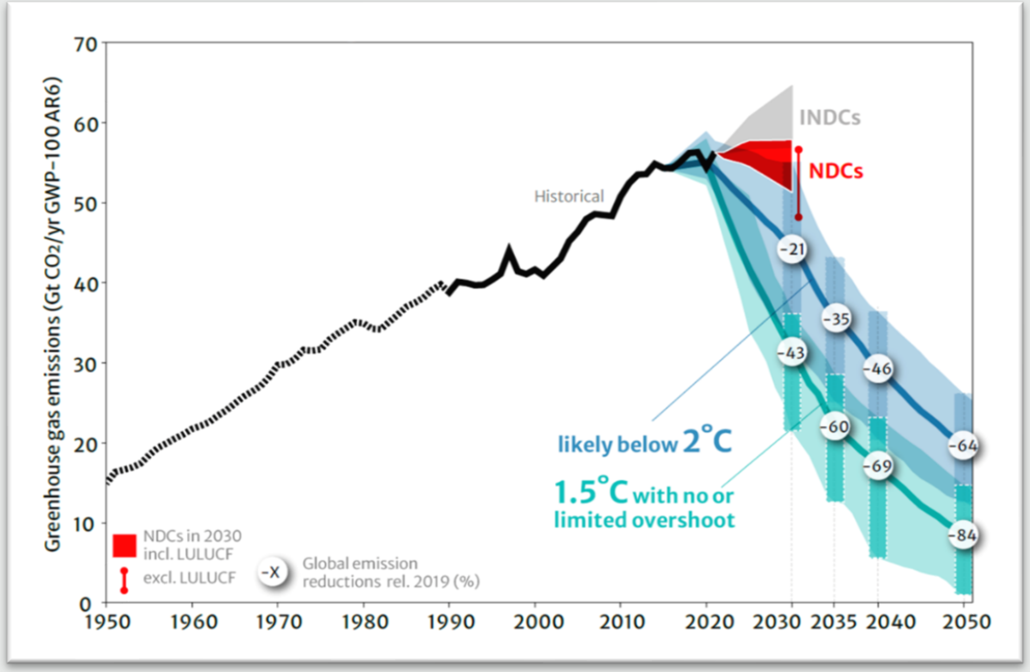
Compliance
Mandatory or voluntary

CDP's disclosure platform improves consistency of information for purchasing companies and investors.

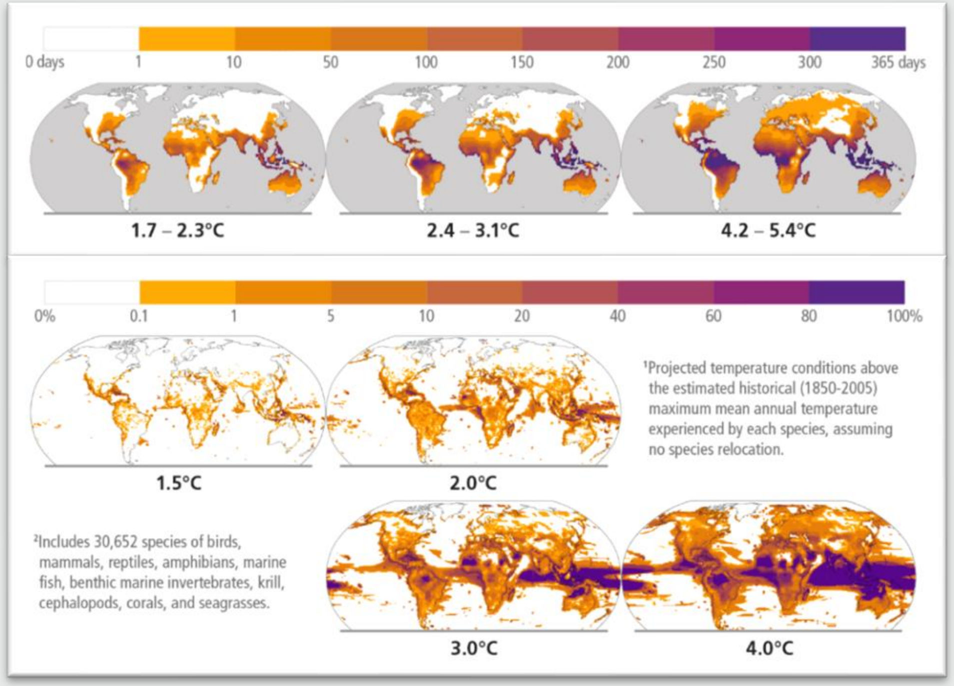
Why disclose on climate change?

$6.1tn Companies have identified $6.1 trillion of climate-related risks

$1.3tn Opportunities materializing in 2024 are equivalent to the annual GDP of Indonesia



Stats & Figure: CDP The 2025 Disclosure Dividend (2025); UN 2023. Technical Dialogue of First Global Stocktake.



Stats & Figure: CDP The 2025 Disclosure Dividend (2025); IPCC 2022. Mitigation of Climate Change, 6th AR.

Enabling standards-aligned disclosure globally

CDP turns standards into something tangible an organization can use; questions and datapoints to be answered and actioned, sharing this high-quality data back to stakeholders and the market in one dataset.

Aligned

Aligned with the IFRS S2 standard since 2024

Aligned with TCFD recommendations since 2018

Expanding alignment

High degree of interoperability with ESRS E1

Partially aligned with GRI's Climate Change: 102, Energy: 103 and Water & Effluents: 303

Increasing alignment, progressing towards full alignment

Link: Alignment Mapping

CDP Disclosure 2026

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 and Guidance published

w/c 27th April
Scoring methodology published

w/c 15 June
Response window opened 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

Full Corporate Questionnaire

Layout and Structure

Integrated modules

- **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

Modules specific to one environmental issue

- **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

Sector-specific module

- **Module 12** – Environmental Performance – Financial Services

Integrated modules

- **Module 13** – Further Information & Sign off

2026 Key Changes Overview

Full Questionnaire - Climate

Topic	Summary of Changes
Energy – All Disclosers	Updates have been made to the "Energy-Related Activities" section to increase alignment with GHG Protocol and ensure consistency in reporting of low-carbon and renewable energy across questions.
Energy - RE100 Members	RE100 members will now be asked for information regarding time-matching basis of renewable electricity, length of agreements, and biomass firing.
Land Sector Activities and Removals Standard (LSRS)	Companies can now indicate if land sector activities or removals are relevant to them, in preparation for alignment with GHG Protocol's new Land Sector and Removals Standard. Existing questions connected to the older GHG Protocol Agricultural Guidance will remain unchanged.

About CDP scores

Some customers encourage suppliers to submit a response for **CDP scoring**.

A / **A-**

A List
Best-practice of transparency and performance

Leadership
Demonstrating progress and implementation of best practices

B / **B-**

Management
Taking coordinated action on environmental issues

C / **C-**

Awareness
Knowledge of impacts on/of the environment

D / **D-**

Disclosure
Starting to disclose environmental impacts

Scoring bands are each associated with a **level of action** reported – from Disclosure to Leadership.

Essential criteria details what companies must demonstrate to achieve different scores.

Roadmap for Disclosing Suppliers

Experienced Disclosers

Suppliers disclose information (even partial) via CDP

Calculate and report emissions

Set emissions reductions targets

Begin emissions reductions initiatives (**including renewable energy**)

Respond to climate-related risks & report activities to reduce emissions

Set a science-based target and commit to SBTi validation

Conduct **advanced emissions accounting**

Engage suppliers & **collaborate** with customers to reduce emissions

Phase 1: Establish foundation | **Phase 2: Build capacity** | **Phase 3: Improve performance**

Module 7

Deep Dive: Key Climate Datapoints

- **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

7. Environmental Performance – Climate Change

Emissions — *Scope 3, Emissions Verification, Emissions Allocation*

Energy — *Renewable Energy*

Metrics & Production

Targets — *Emissions Reduction Targets and SBTi Validation*

Emissions reductions practices, initiatives, products and services — *Supplier Engagement, Collaboration with Customers*

Carbon credits

Priority data for your requesting customers is not limited to that which is highlighted in this presentation. The chosen datapoints for this deep-dive include critical data that many members begin to request from developing and mature disclosers.

Datapoint Reference for Experienced Disclosers

Area of Focus	Question #	Guidance
Renewable and Low Carbon Energy	7.30 7.30.1 7.30.15 7.30.17	Report energy usage including a breakdown by energy type and country/area
Emissions Reduction Targets	7.53 7.53.1 7.53.2 7.54	Once you’ve set your base line setting a target demonstrates your intention to take action to reduce emissions, and the level of your ambition. It is good practice for targets to be science-based.
Scope 3	7.8	Report relevant Scope 3 categories for your sector
Reported Emissions Verification	7.9 7.9.1 7.9.2 7.9.3	Verifying your emissions footprint is vital to ensure you’re correctly calculating your emissions footprint.
Supply Chain Questions	7.45 7.26 7.27 7.28	Report emissions intensity and emission allocation
Collaborative Opportunities	5.12 5.13	Suggest ways to work together with your customer to reduce either their and/or your emissions. This collaboration could result in mutually beneficial changes to the way we work.
Climate Transition Plan	5.2	Developing a climate transition plan provides certainty to customers that your organization is aligning to the long-term, global climate goals and that your business model will continue to be relevant in a net-zero carbon economy.
Internal Price on Carbon	5.10 5.10.1	Applying an internal price to environmental externalities can help an organization to understand opportunities for efficiencies and prepare for potential future price changes.
Scenario Analysis	5.1 5.1.1 5.1.2	Scenario analysis is considered a valuable tool to inform an organization’s business strategy as part of transitioning to a sustainable economy.

Key Datapoints

Renewable Energy

Focus: Energy

Reporting on your renewable energy use helps your customers to **track reductions** in their supplier emissions and assess the **level of risk** in relation to fossil fuel reliance.

Renewable energy is energy taken from sources that are inexhaustible such as wind, solar, hydropower, geothermal, sustainable biomass and marine (tidal and wave energy).

Waste energy and hydrogen should not be included if derived from fossil fuels.

Methodology:

- You should enter all energy data in **Megawatt-hours** (MWh). If your raw data is in energy units other than MWh, such as Giga-Joules (GJ) or British Thermal Units (Btu), then you should convert to MWh.
- Conversion factors from other energy units are available from a variety of online calculation tools, including from IEA and OnlineConversion.com, or from conversion tables such as those in EPA AP-42 (Annex A).

Resources:

1. CDP Webinar: Leadership on Renewables: Achieving 100% and Cascading Down the Supply Chain
2. Guidance: CDP Technical Note: Conversion of fuel data to MWh

Key Energy-Related Questions 2026	
Key Datapoints	**Full**
Total Energy Consumption (renewable + non-renewable)	7.30 & 7.30.1
Scope 2 Emissions (particularly, Scope 2 Market-based Emissions)	7.3 and 7.7
Low-carbon Energy Targets	7.54 and 7.54.1
Renewable Energy Generation	7.30.9
Low-carbon Energy Consumption (Broken down by country and energy source)	7.30.15* and 7.30.17*

*Change in Question # from 2025

Question
7.30 Select which energy-related activities your organization has undertaken.
7.30.1 Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Dependencies

The energy-related activities that you select in response to **7.30** determine which energy breakdowns you will be prompted to respond to in the **proceeding questions**.

Rationale

These questions provide your requesting customers with information on your organization’s consumption of energy, which is critical to emissions accounting. In this question, your organization can disclose total energy consumption and distinguish renewable and non-renewable forms of energy.

Guidance

Information on purchased or acquired electricity, steam, heat, cooling can be found in section 5.3.1 and Appendix A of the GHG Protocol Scope 2 Guidance.

Question

7.30.15

Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

7.30.17

Provide details of your organization's low-carbon heat, steam, and cooling purchases in the reporting year by country/area.

Dependencies

This question only appears if you report a figure greater than zero in columns "MWh from renewable sources" OR "MWh from non-renewable zero or near-zero emission sources" in row "Consumption of purchased or acquired electricity" of 7.30.1.

Rationale

These questions provide your requesting customers with more transparency on the details of your organization's active sourcing of low-carbon energy.

Guidance

CDP provides several technical notes to support on energy-related reporting. See CDP's technical notes on biofuels, fuel definitions, and more from the How to Disclose page.

Renewable Energy Training

Please see these sessions for valuable insights, resources, and recommendations to support you in your company's renewable energy procurement journey. Held in English with subtitled sessions below.

EU/US Focus session	
English	PDF of Slides
English	Recording (Vimeo)
Japanese	Recording (Vimeo)
Portuguese	Recording (Vimeo)
Spanish	Recording (Vimeo)
Chinese	Recording (Webex)

APAC focus session	
English	PDF of Slides
English	Recording (Vimeo)
Japanese	Recording (Vimeo)
Portuguese	Recording (Vimeo)
Spanish	Recording (Vimeo)
Chinese	Recording (Webex)

The password for **all** recordings is: **CDP2026Solarpanel**

Key Datapoints

Emissions Reduction Targets

Focus: Emission reduction target

Target setting demonstrates your intention to act on emission reduction and provides direction and structure to environmental strategy.

Full	SME
7.53 7.53.1 7.53.2 7.54	20.16, 20.16.1, 20.16.2

Key Components of an emissions reduction target:

1. Target type:
    - Absolute (metric tons CO_2e)
    - Intensity (metric tons CO_2e per unit of activity)
2. Base year
3. Target year
4. Scope
5. Targeted reduction from base year in % or metric tons CO_2e

Best practice:

Setting a target that is in line with the latest climate science necessary to meet the goals of the Paris Agreement (limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C)

Learn more on SBTi website

Why set Science-Based Targets?

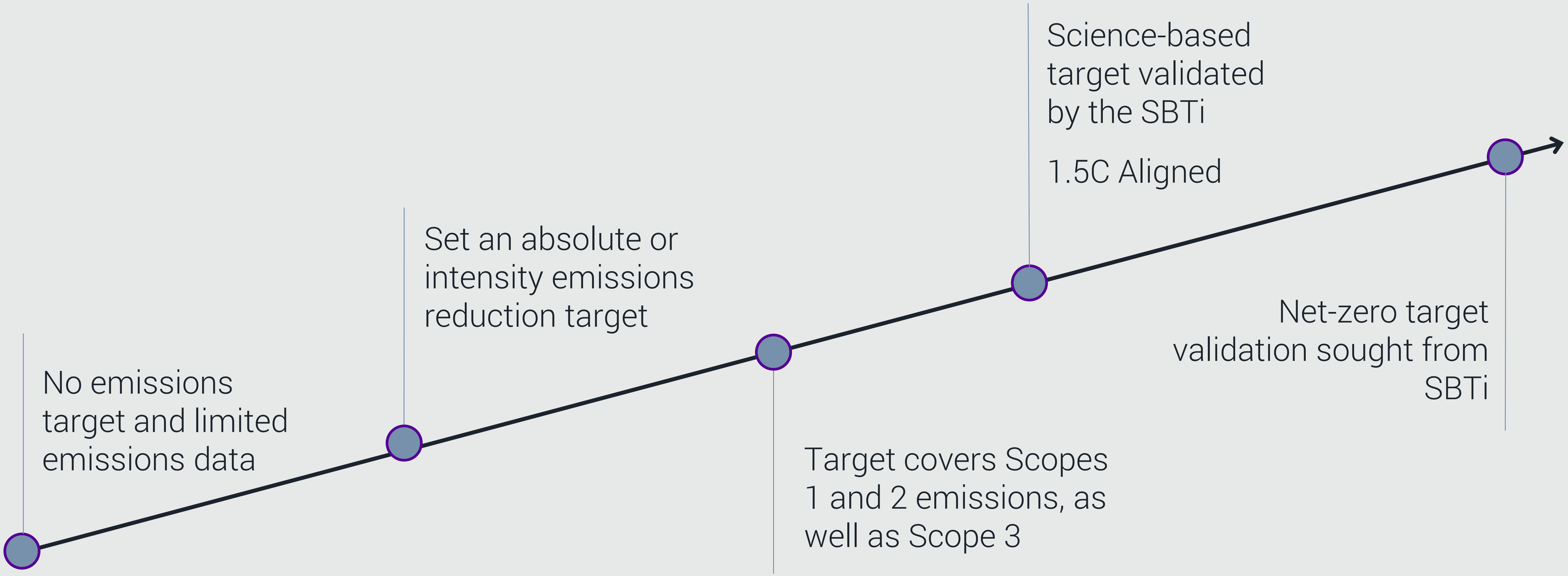
ADDRESS STAKEHOLDER EXPECTATIONS
i.e: long term sustainability of business model

INCREASE COMPETITIVENESS
i.e: minimize energy and emissions-related costs

ANTICIPATE REGULATORY, POLICY AND MARKET DEVELOPMENT
i.e: mitigate transition risks

SEIZE OPPORTUNITIES BEHIND THE LOW - CARBON TRANSITION
i.e: low - carbon products/services

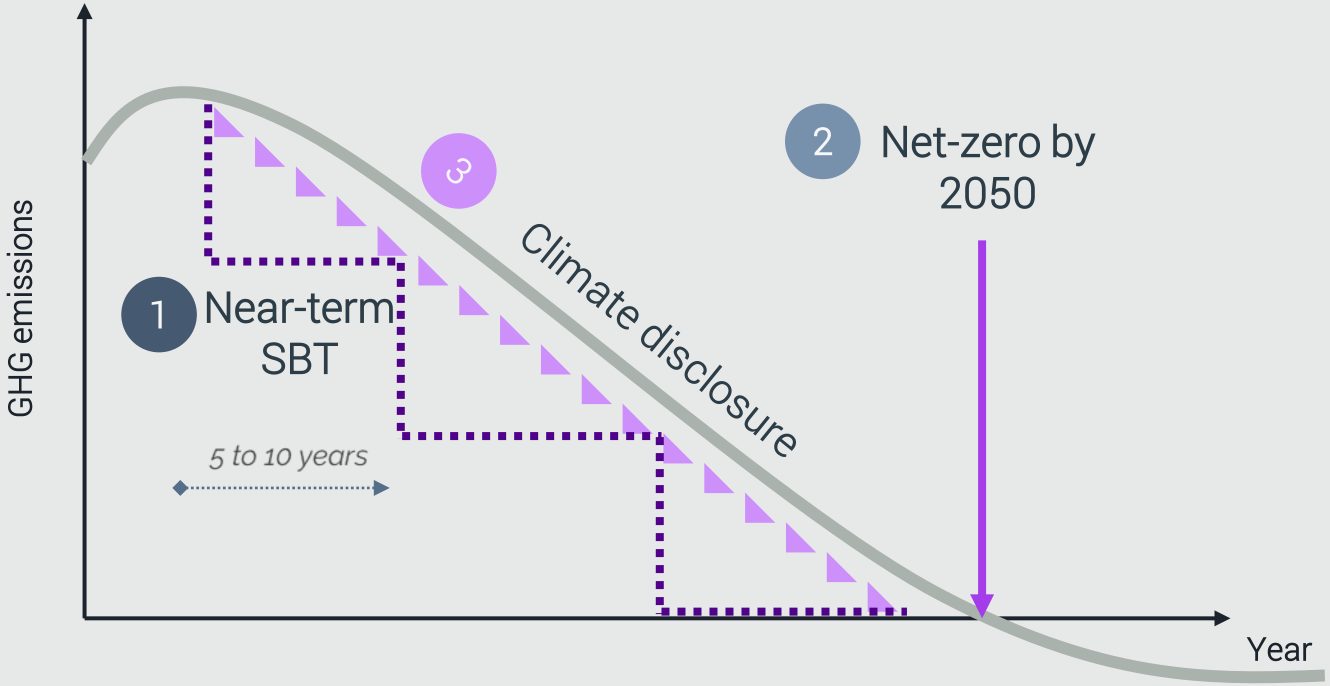
Target Setting Trajectory



https://www.cdp.net/en/guidance/guidance-for-companies/organizational-guide-for-environmental-actio

Introduction to SBTs

What are Science-based Targets?



1 Near-term target: Ensures that the company is taking near-term action to reduce emissions at a pace that is consistent with keeping warming below 1.5°C;

2 Long-term target: Provides clarity about the direction that the company will follow and serves as a goal for long-term strategic and investment decisions;

3 Annual disclosure: Gives visibility on how the climate strategy is being implemented and provides transparency on progress against targets

Science-based targets show companies **how much** and **how quickly** they need to reduce their greenhouse gas (GHG) emissions to prevent the worst effects of climate change

Target Development

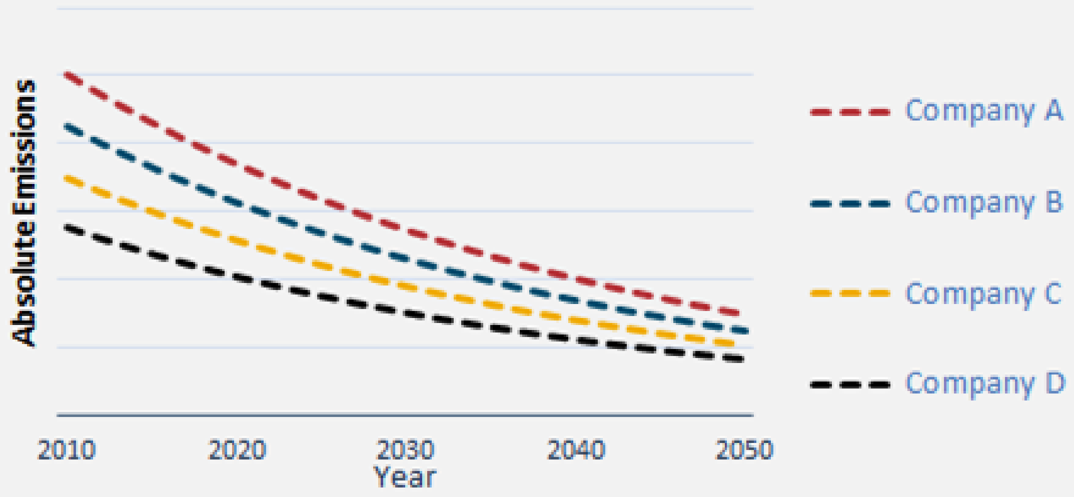
Scope 1 and 2 target setting approaches

Absolute-based approach

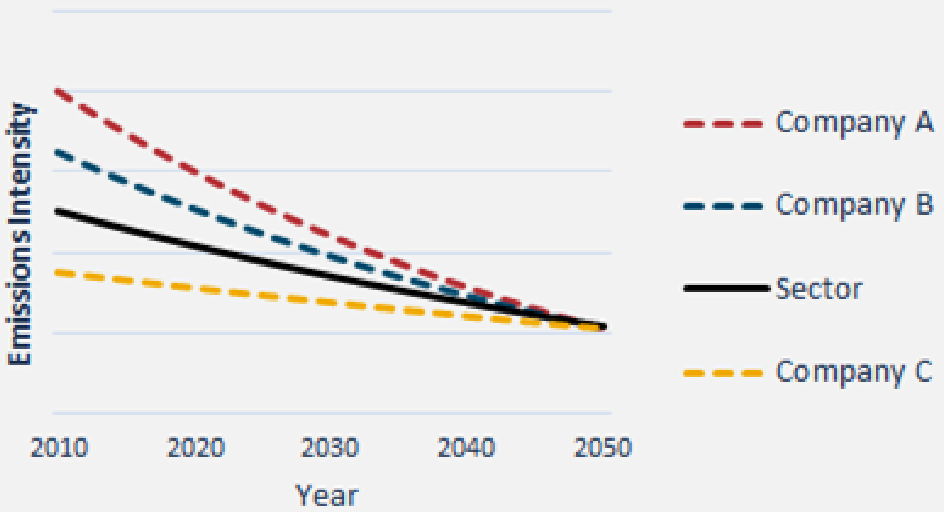
- All sectors (except power gen)
- Equal % of reduction
- IPCC carbon budgets scenarios

Sector-based approach

- Homogeneous sectors
- Different % of reduction
- Sectoral carbon budgets (e.g. IEA)



Contraction



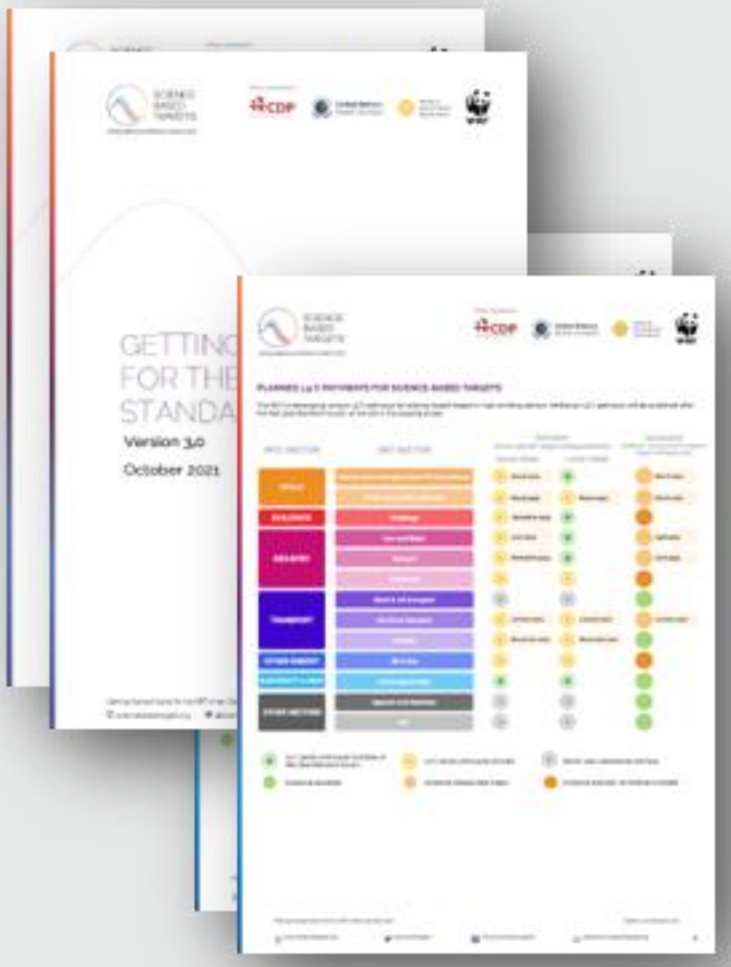
Convergence

*Developed by the SBTi

Science Based Target Resources

Consult the SBTi resources webpage for complete list of materials, including:

- SBTi near-term Criteria and Recommendations (V5.2)
- SBTi Criteria Assessment Indicators
- The SBTi target-setting tool to model near-term SBTs
- The SBTi Corporate Net-Zero Standard
- SBTi Service Validation Portal



Key Datapoints

Scope 3 and Emissions Verification

Overview: Greenhouse Gas (GHG) Scopes

Scope 1

Direct GHG emissions created from business operations

- Company facilities (including energy generation) or vehicles

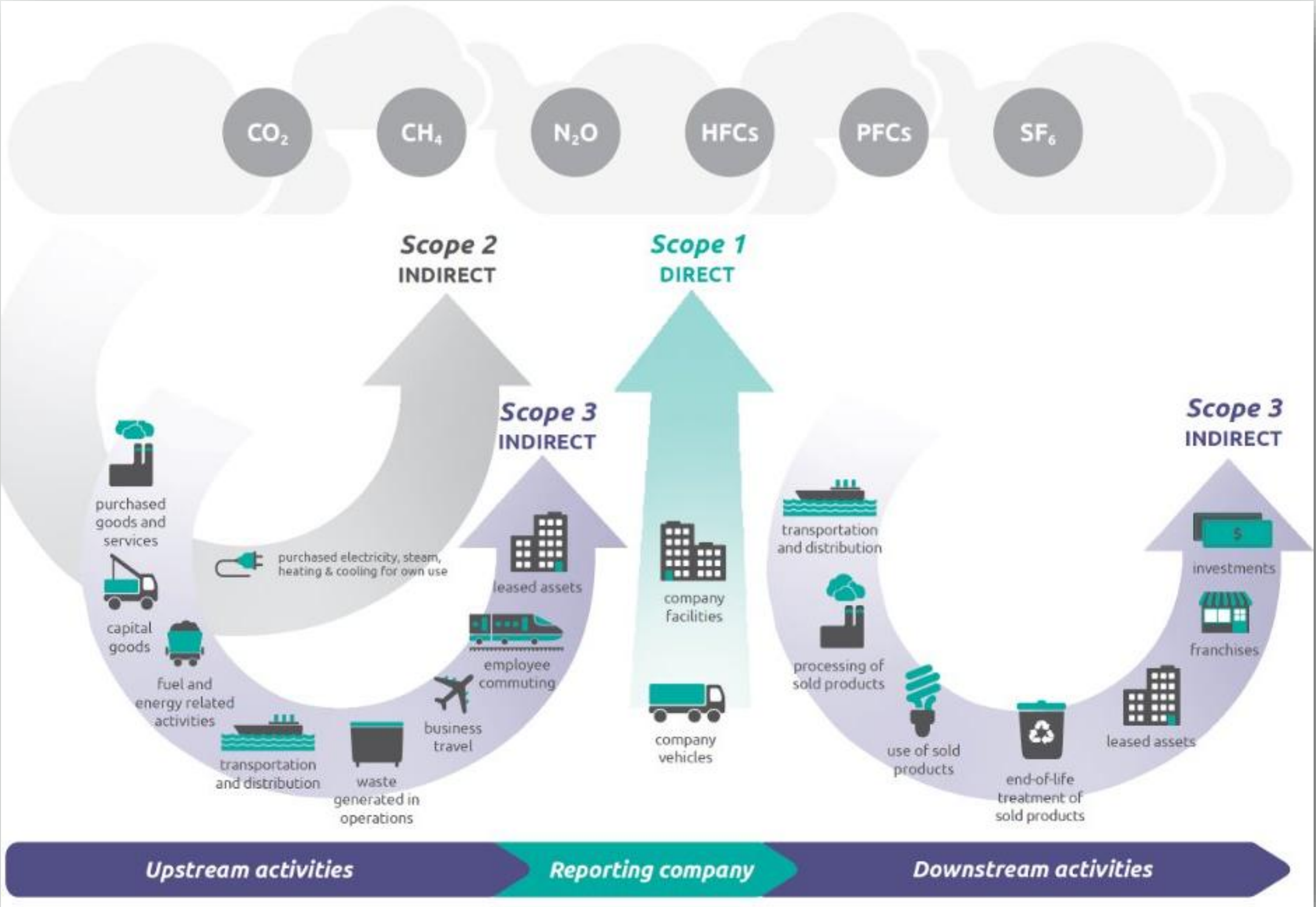
Scope 2

Indirect GHG emissions produced from the energy your company purchases and uses

- Electricity, heating, cooling, and steam

Scope 3

Remaining *indirect* GHG emissions created by supply chain, product use, and commuting



Link: Greenhouse Gas Protocol: Corporate Standard

Focus:
Emission data – Scope 3

Scope 3, value chain emissions - all the other **emissions that occur related to your operations** but from sources that **you do not own or control**.

Examples: Purchased goods and services, transportation and distribution, and use of sold products

Full	SME
7.8	20.7

As **methodology** to calculate Scope 3 emissions, the GHG Protocol offers a Scope 3 Standard with 15 categories of Scope 3 activities, both upstream and downstream of a company's operations.

Detailed, technical guidance on all the relevant calculation methods can be found in the Scope 3 Calculation Guidance, a supplement document to the Scope 3 Standard.

Useful Resources:

1. CDP's Scope 3 Category Technical Note
2. Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
3. Greenhouse Gas Protocol Scope 3 Calculation Guidance
4. Webinar: How to calculate and reduce your scope 3 impact

Scope 3 Category Relevance

Category Relevance

- The GHG Protocol identifies 15 categories of Scope 3 emissions
- Companies should assess and decide which categories are relevant to their business
- Best Practice is to measure and report on all relevant categories

Key Categories

- Most customers need suppliers to report at least Category 1: Purchased Goods, but there are others depending on sector

Criteria	Description
Size	They contribute significantly to the company's total anticipated scope 3 emissions (see section 7.1 for guidance on using initial estimation methods).
Influence	There are potential emissions reductions that could be undertaken or influenced by the company (see box 6.2).
Risk	They contribute to the company's risk exposure (e.g., climate change related risks such as financial, regulatory, supply chain, product and customer, litigation, and reputational risks) (see table 2.2).
Stakeholders	They are deemed critical by key stakeholders (e.g., customers, suppliers, investors, or civil society).
Outsourcing	They are outsourced activities previously performed in-house or activities outsourced by the reporting company that are typically performed in-house by other companies in the reporting company's sector.
Sector guidance	They have been identified as significant by sector-specific guidance.
Other	They meet any additional criteria for determining relevance developed by the company or industry sector.

CDP Technical Note: Relevance of Scope3 Categories by Sector

Focus: Verification

CDP regards verification/assurance as a process undertaken by an independent third party accredited to perform verification/assurance of the GHG emissions data.

Full	SME
7.9	20.8

Why verification is important:

- Improving internal processes
- Increasing data reliability towards stakeholders (e.g. clients, investors)
- Identifying risks and opportunities
- Build reputation and gain competitive advantage
- Aligning to regulation & legislation (e.g. Non Financial Reporting)
- Accurate understanding of emissions operationally

For these reasons, CDP supports verification and assurance as good practice in environmental reporting. Verification information is very relevant among the scoring criteria of the Full questionnaire.

Useful resources:

1. CDP Verification guidance
2. The Business benefits of third party verification of climate data
3. CDP Verification FAQs

Key Datapoints

Supply Chain Questions

Focus: Emission intensity

Intensity measures describe an organization's CO2e emissions in the context of another business metric. This way, the emissions are normalized to account for growth. Your intensity figure allows your Requester to benchmark your performance within and across industries.

Full 7.45	SME

Intensity is calculated by dividing the **CO2e emissions** figure (the numerator) by an alternative **business metric** (the denominator); for example:

- Revenue
- Number of full-time equivalent employees (FTE)
- Units of production
- Tons, meters, liters, or other metrics of production

Tips:

1. Emissions intensity per unit of revenue is one the most common and easy means to calculate emissions intensity, which is why it is requested that you provide this figure.
2. Make sure that the revenue figure refers to the same organisational boundary of your emissions data.
3. Ensure currency and unit of measure are correct.

Focus: Emission intensity
Example

Full 7.45	SME

Formula for calculating an emission intensity using revenue		
GHG Emissions Intensity (MT CO_2e / your revenue)	=	$\frac{\text{(Global scope 1 emissions) + (Global scope 2 emissions)}}{\text{(Total annual revenue)}}$

Working example for calculating an emission intensity using revenue		
0,06 MT CO_2e / €	=	$\frac{\text{300,000 metric tons CO2e}}{\text{5,000,000 €}}$

Focus: Allocation of emissions

Allocating GHG emissions to your customers provides them clarity on the **emissions associated with goods and products** sold to them over the reporting period.

It will help your customers to:

- Better model supply chains emissions
- Evaluate your contribution to progress towards targets
- Identify and prioritize opportunities for collaboration

Full 7.26	SME 20.12

Data points to be considered when allocating GHG emissions:

- Scope of emissions (e.g. Scope 1/ Scope 2/ Scope 3)
- Allocation level (e.g. facility/ business unit/ company wide)
- Emissions in metric tons of CO2e
- Allocation method:
  - Economic: Market value, revenue, spend
  - Physical: mass, volume, units, etc

Resources:

1. Webinar: Allocating emissions
2. GHG Protocol - Corporate Value Chain Scope 3 Standard

Your responses to Supply Chain questions are visible only to your Requester regardless of whether you elect to make your CDP response private or public

Focus: Allocation of emissions
Example: Using Revenue

Full 7.26 | **SME 20.12**

Formula for allocating emissions to your customer based on revenue

Allocated GHG Emissions	=	Revenue of products/services purchased by Customer / Total revenue of products/services produced	x	Total GHG Emissions for Scope 1 *or* Scope 2

Working example of allocating emissions to your customer based on revenue

250 metric tons of CO_2e allocated to Facil	=	US$500,000 revenue from Customer / US$200,000,000 total revenue	x	100,000 tons of CO_2e (Company-wide Scope 1 GHG emissions)

Focus: Collaborative Opportunities

By reporting on collaborative opportunities, your organization can propose ways to work together with requesting Supply Chain members to reduce environmental risks and/or to realize opportunities that would benefit both your organization and your customers.

Full	SME
5.12	18.4

Data points to be considered:

- Environmental issue
- Initiative Category
    - Certification
    - Change to provision
    - Change to supplier operations
    - Communications
    - Innovation
    - Logistical change
    - Promote collective action
    - Relationship sustainability assessment
    - Traceability and transparency

Your responses to Supply Chain questions are visible only to your Requester regardless of whether you elect to make your CDP response private or public

Key Datapoints

Other advanced datapoints for Best Practice disclosure

Other Advanced Datapoints

Climate Transition Plan	5.2

Developing a climate transition plan provides certainty to data users that an organization is aligning to the long-term, global climate goals and that its business model will continue to be relevant in a net-zero carbon economy.

CDP Technical Note: CTPs

Internal Price on Carbon	5.10 5.10.1

Applying an internal price to environmental externalities can help an organization to understand opportunities for efficiencies and prepare for potential future price changes.

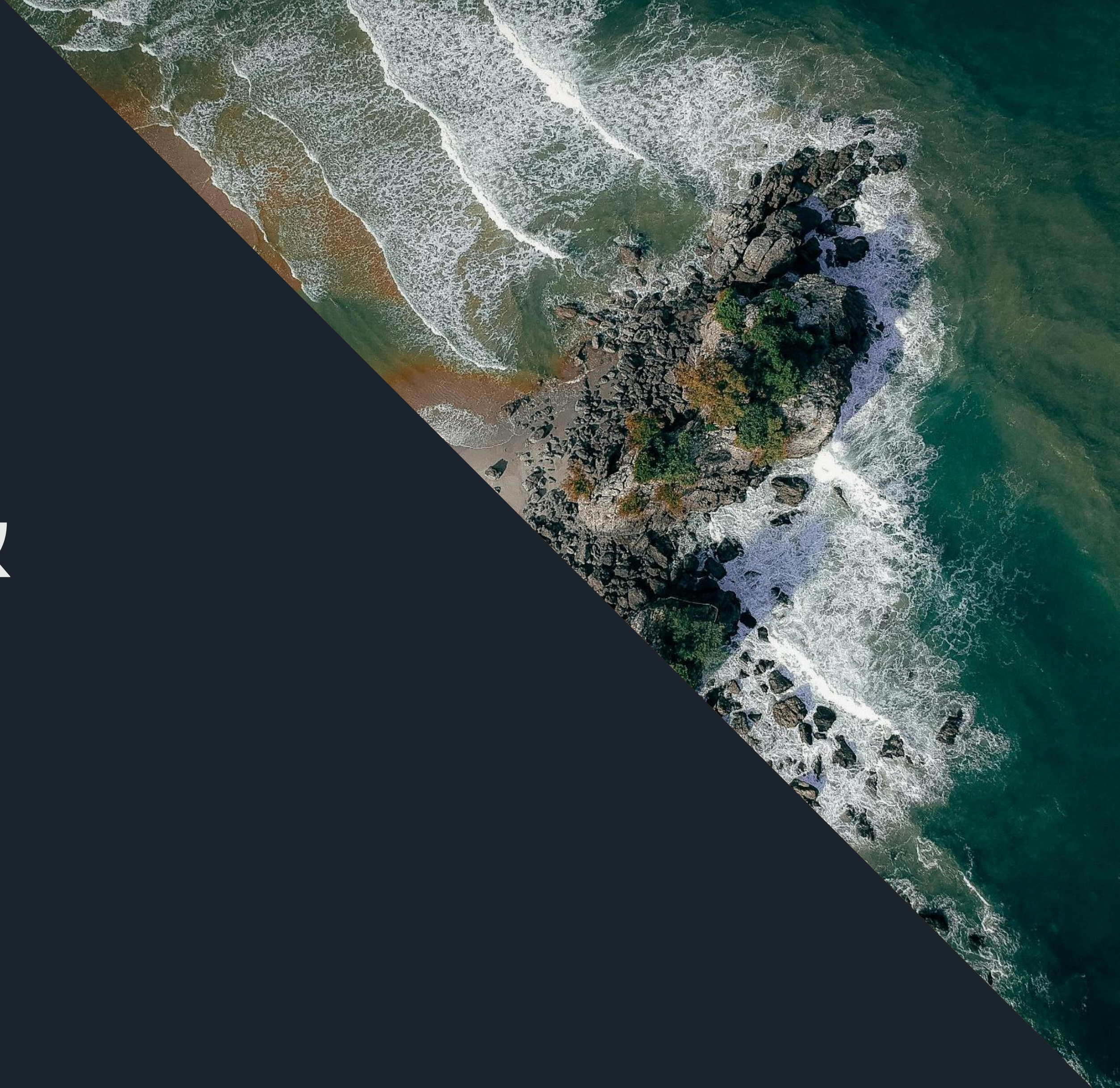
CDP Technical Note: Carbon Pricing

Scenario Analysis	5.1 5.1.1 5.1.2

Scenario analysis is considered a valuable tool to inform an organization's business strategy as part of transitioning to a sustainable economy.

CDP Technical Note: Scenario Analysis

Best Practices &
Key Resources



Best Practice Reporting

- Avoid blank cells, errors, and inconsistencies
- Go through the questionnaire with the scoring methodology and reporting guidance to ensure you meet all possible criteria for each question
- Use the book icon within the questionnaire to open guidance for each question
- For qualitative responses, provide clear explanations, rationales, company specific responses
- Identify and designate teammates for stakeholder outreach and questionnaire response
- Try to prioritize questions or datapoints your requesting customers have specifically outlined in their communications.

CDP 2026 Disclosure Information:

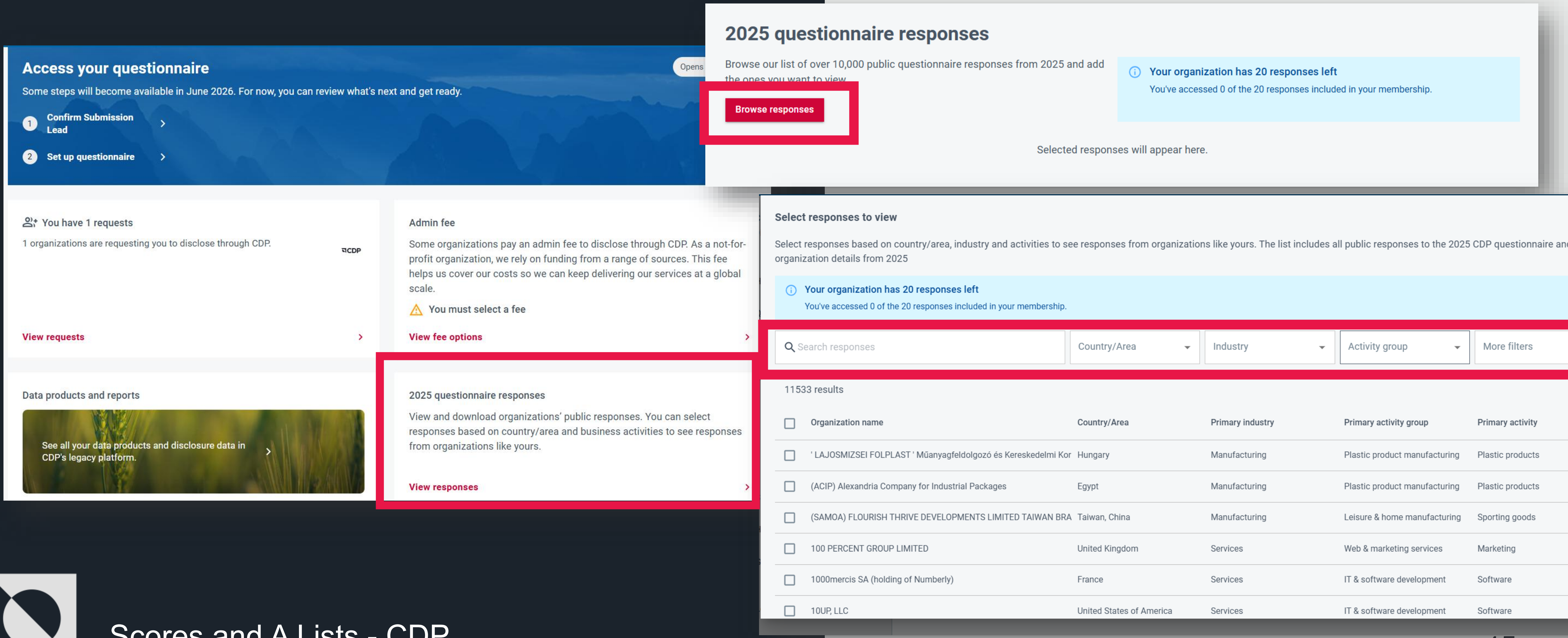
Includes key dates, links to reporting guidance and resources, key changes, and more.

How to Disclose:

Includes step-by-step guides for how to get started, CDP technical guidance, and more.

CDP Questionnaires, scoring methodology and reporting guidance

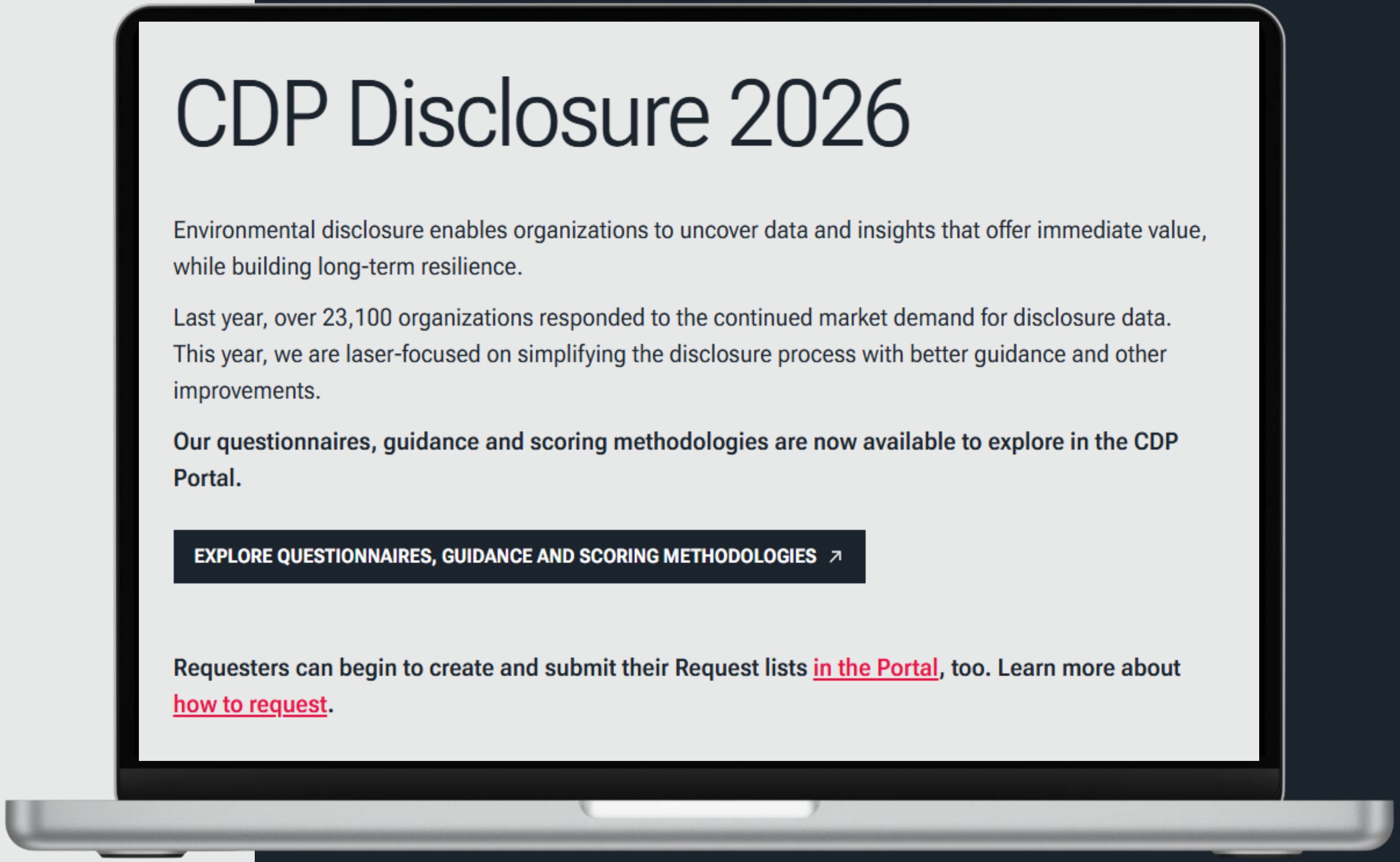
Search for Public Responses on MyPortal



[Scores and A Lists - CDP]

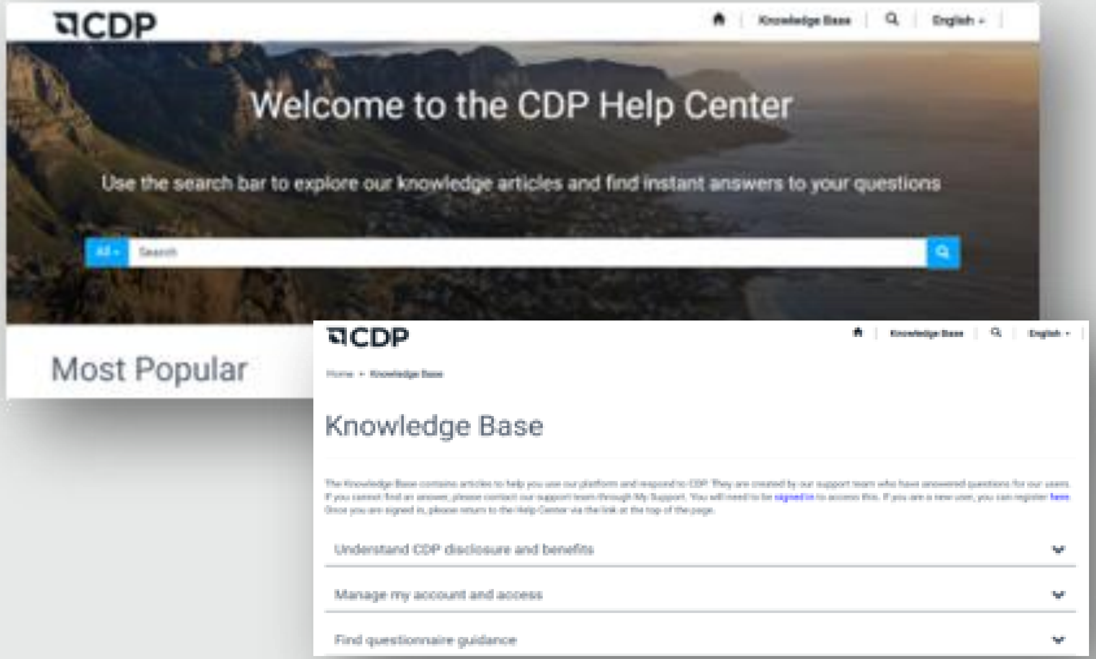
Guidance and Support

- Visit our online Disclosure Guidance page: Our Question Bank - CDP
- Hub for all available guidance documents
- 2026 Questionnaire and reporting guidance



Using CDP's Help Center

- https://help.cdp.net/
- Knowledge Base: Repository of self-help articles for immediate support
- "My Support" - once logged in, you can raise a ticket for CDP (will link to your account)
- Support in multiple languages: English, Chinese (Simplified), Japanese, Portuguese, Spanish



Group Support Webinars

The rest of our Group Support Webinars focus on the following topics for Full Questionnaire version:

Water (July 20-24)

Forests (July 27-31)

Languages: English, Spanish, Portuguese, Chinese, Korean, Japanese, French, and German

Find more information, registration links, and recording links at the webinar webpages.

Region	Languages	Webinar webpage
Asia Pacific	English, Korean	Register or watch here
China	Chinese	Register or watch here
Europe, Middle East, and Africa	English, French, German, Italian	Register or watch here
Japan	Japanese	Register or watch here
Latin America	Portuguese	Register or watch here
Latin America	Spanish	Register or watch here
North America	English	Register or watch here

Extra Disclosure Tips

Accepting Requests

- Your organization may have customer requests added mid-disclosure cycle. These requests will need to be accepted by your organization for those customers to see your response.
- Your organization may have subsidiaries within its reporting boundary that have customer requests. Be sure to review these requests and accept them if applicable.
- CDP Article: How to accept a request

CDP Languages

- You can select from any of CDP's core language to disclose. Please note that only CDP core languages are scored – responses under language the selection of "other" will not be scored.
- Core languages include English, Japanese, Simplified Chinese, Brazilian Portuguese, Spanish
  - Special Note: If you are disclosing in Portuguese, please select "Brazilian Portuguese".

Access additional support articles on the CDP Knowledge Base.

Resources

Resources for Disclosure in 2026

- 2026 Questionnaire, reporting guidance, and scoring methodology
- Corporate Disclosure Key Changes for 2026
- CDP Help Center: Knowledge Base and Support Tickets
- FAQs: General disclosure information

CDP Carbon Accounting Webinars

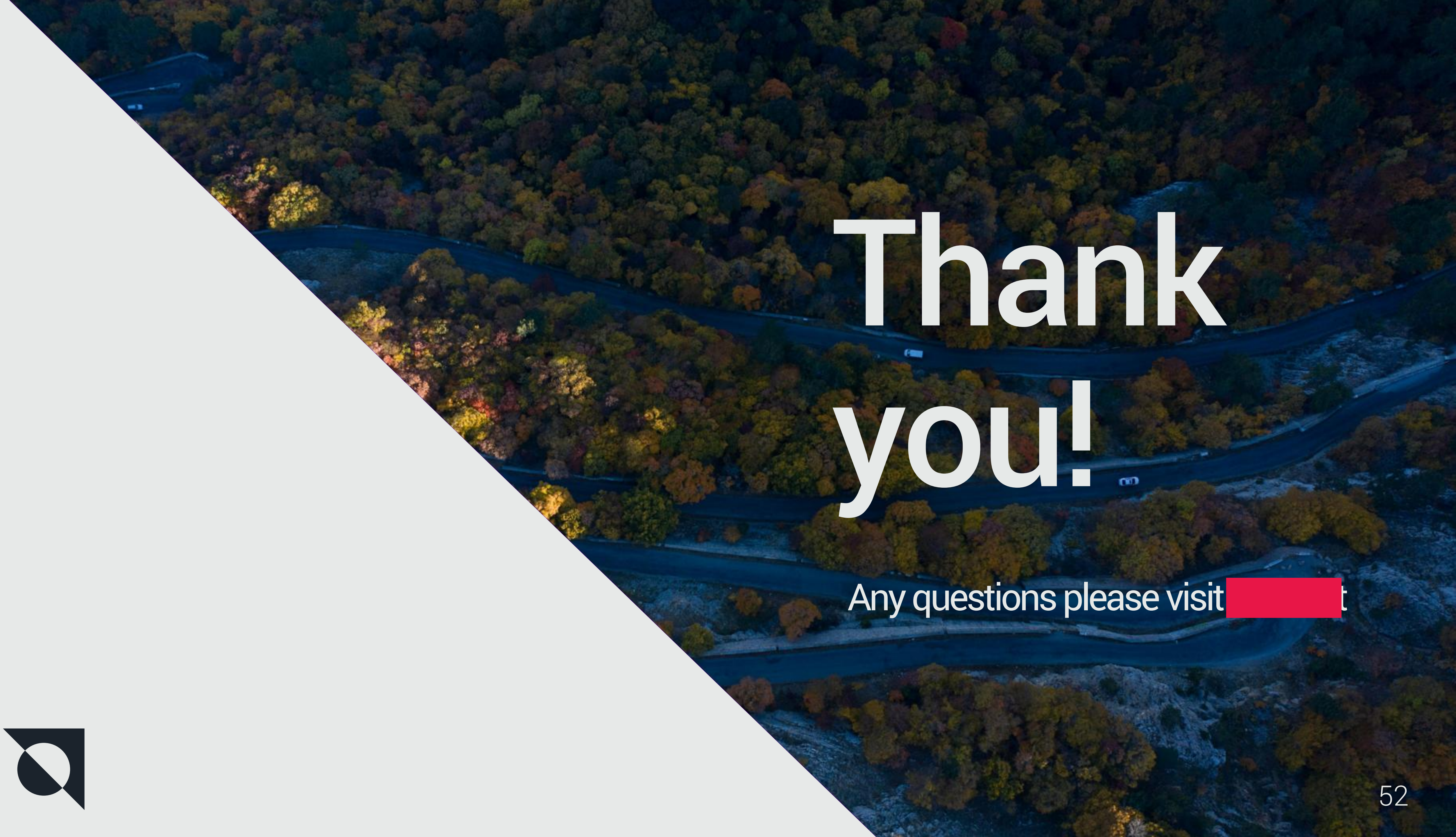
- Scope 1 Emissions Training
- Scope 2 Emissions Training
- Other Standard Supplier Support webinar recordings

GHG Emissions Accounting Resources and Science-Based Targets

- EPA GHG Emissions Calculator
- GHG Protocol Corporate Standard
- GHG Protocol Calculation Tools
- CDP Technical Note on Science-Based Targets
- FAQs- The Science Based Targets Initiative

Any Questions?

CDP



Thank you!

Any questions please visit [redacted]t