

# Scoring Methodology Key Changes for 2025

April 2025





CDP's 2025 scoring methodology remains stable with improvements in wording for clarity and consistency of scoring.

### **CDP forests score – no change from 2024**

As in 2024, we will continue to provide a single Forests score that integrates data on general forests-related issues with the forest risk commodities that are sourced and/or produced.

We would like to highlight three areas of improvement of our scoring methodology for this upcoming reporting cycle.

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## **1. Scoring - Essential Criteria**

Essential Criteria set a consistent baseline of reporting at each level of CDP scores, ensuring that companies include key datapoints that are critical to understanding how they are assessing and responding to environmental issues. It ensures that high scoring companies are disclosing in the most consistent and comprehensive way.

Essential Criteria remain stable in 2025 and we are committing to providing further clarification, where this may be unclear or ambiguous, as to which data points organizations should provide for CDP to be able to assess the relevance of these exclusions.

For the Essential Criteria on exclusions from forests and water security disclosure, additional guidance has been provided on which data points will be reviewed and how they will be assessed. Where possible, any thresholds or specific scenarios that would be deemed significant as part of this assessment have been clarified. For forests, this applies to both the criteria linked to significant exclusions (question 8.1.1) and the criteria linked to non-disclosure of commodities (question 1.22).

## **2. Scoring of forests and water financing activities**

For the financial services (FS) sector, scoring for forests and water financing activities will be made public for the first time in 2025.

We believe it is the right time to signal that wider impacts are important to the finance sector and further incentivize disclosure and action for FS on forests and water security.

These scores will be shared publicly alongside climate change scores (unless companies are eligible for a private score in accordance with CDP's policies).

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## **3. SME scoring**

SME scoring was introduced in 2024 alongside the new SME questionnaire. As we adapt and strengthen our approach to scoring, we have decided to adjust the SME scoring thresholds to reflect the performance of SME organizations. Consistent with 2024, in 2025 the SME A level will not be scored and organizations responding to the SME questionnaire will still receive an SME D-B score. Data gathered during this first year will enable us to develop and deploy meaningful Leadership scoring for SMEs in future years. There will be no changes in 2025 to the question-level scoring criteria.

Scoring thresholds establish the level at which an organization can be considered for the next scoring level. In 2025, these thresholds are being reviewed following the first year of disclosure to adjust for the performance of SME organizations. CDP commits to further review the SME scoring methodology in future years to continue to raise ambition for these stakeholders.

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## 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.

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