

# 2025 SME Questionnaire Disclosure Workshop

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2025 APAC Disclosure Webinar Series

19 June 2025

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

# Agenda

About CDP

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Overview of CDP's 2025 SME questionnaire

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Rationale of CDP scoring methodology

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Key Changes in 2025

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Key information about 2025 cycle

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Tips for disclosure & resources available

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# About CDP

CDP is a global non-profit that for 25 years has run the world's environmental disclosure system for investors, companies, cities, states and regions.



640+

investors, with  
US\$127+ trillion  
of assets



330+

Supply Chain Members  
– including Microsoft,  
Walmart, Unilever,  
L'Oreal, Lego and more



24,800+

disclosing companies  
worth 2/3rds of global  
market capitalization  
in 2024



130≈

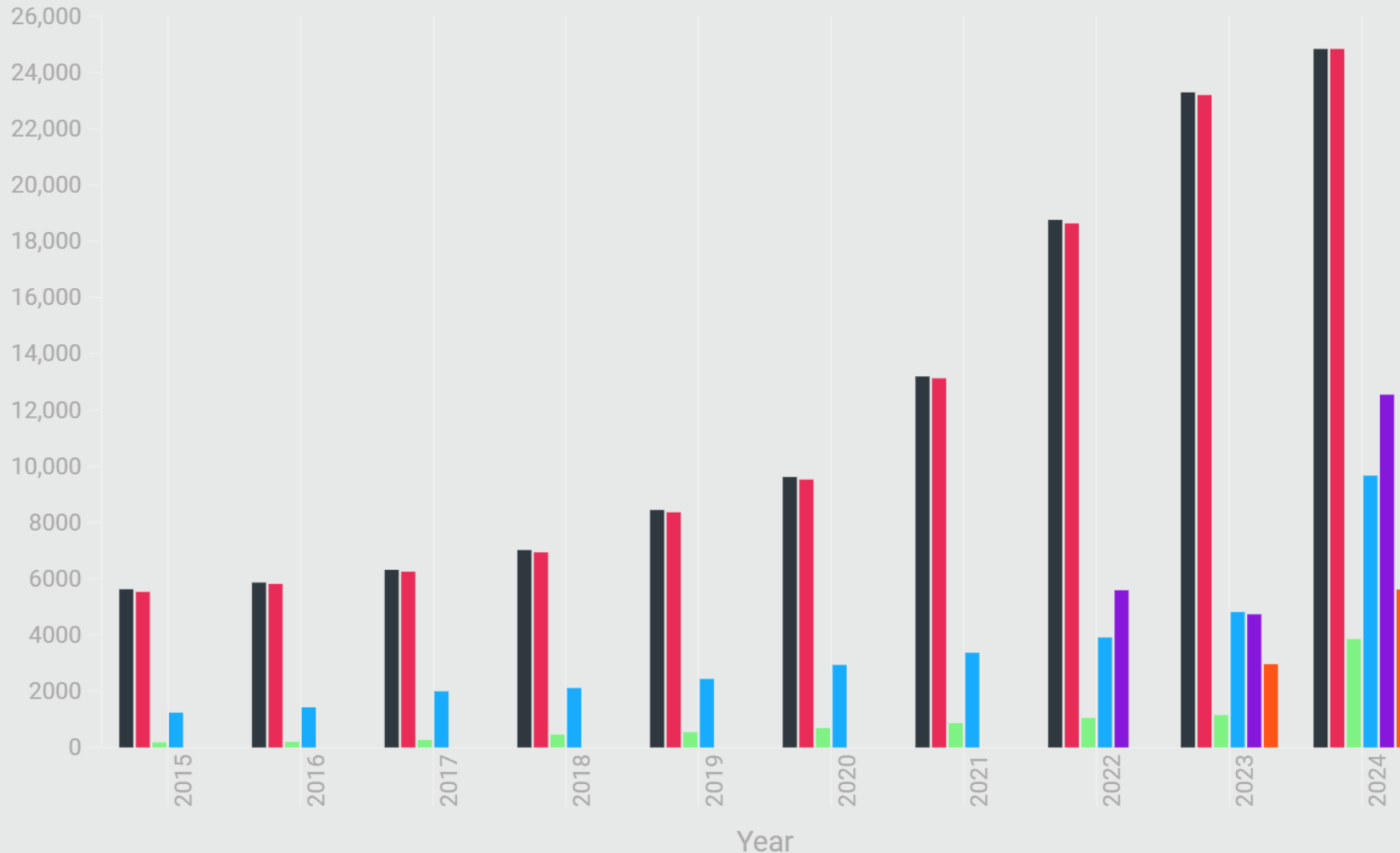
corporate disclosers  
were based in approx.  
130 different countries  
globally in 2024



# CDP disclosures over the years



■ Total disclosing companies ■ Climate change ■ Forests ■ Water security ■ Biodiversity ■ Plastics

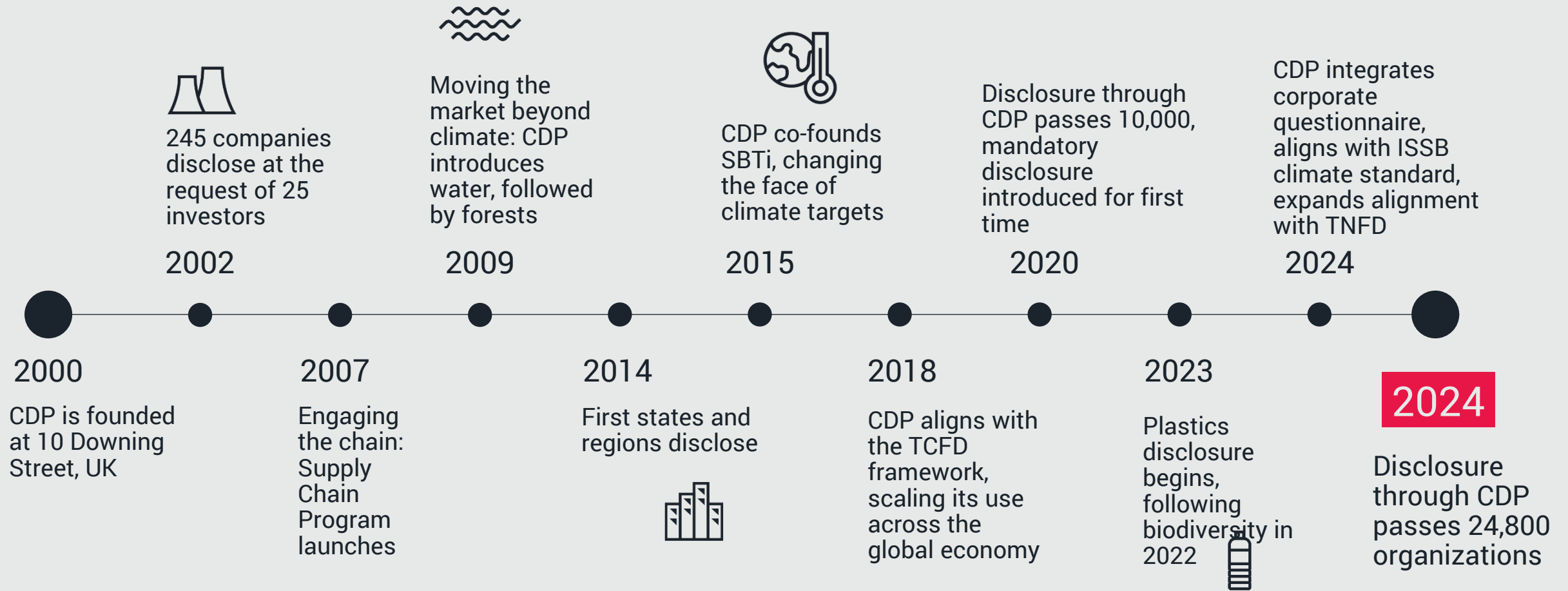


**24,800+** companies worth two-thirds of global market cap disclosed in 2024

**33%** increase since 2022 and a 7% increase from 2023

**7,750** companies started their disclosure journey for the first time in 2024

# Moving the market for 25 years





# Disclosure is a business necessity



## Access to capital

Quantifying risk and opportunity

Financial institutions (FI) representing **more than a quarter** of global institutional assets asked CDP to collect the data they need in 2025.



## Business competitiveness

Procurement and building business

In 2023, CDP Supply Chain members drove **43 million tonnes** of emissions reduction initiatives.



## Compliance

Mandatory or voluntary

CDP brings frameworks and standards together in a single questionnaire, preparing companies for market and regulatory requirements

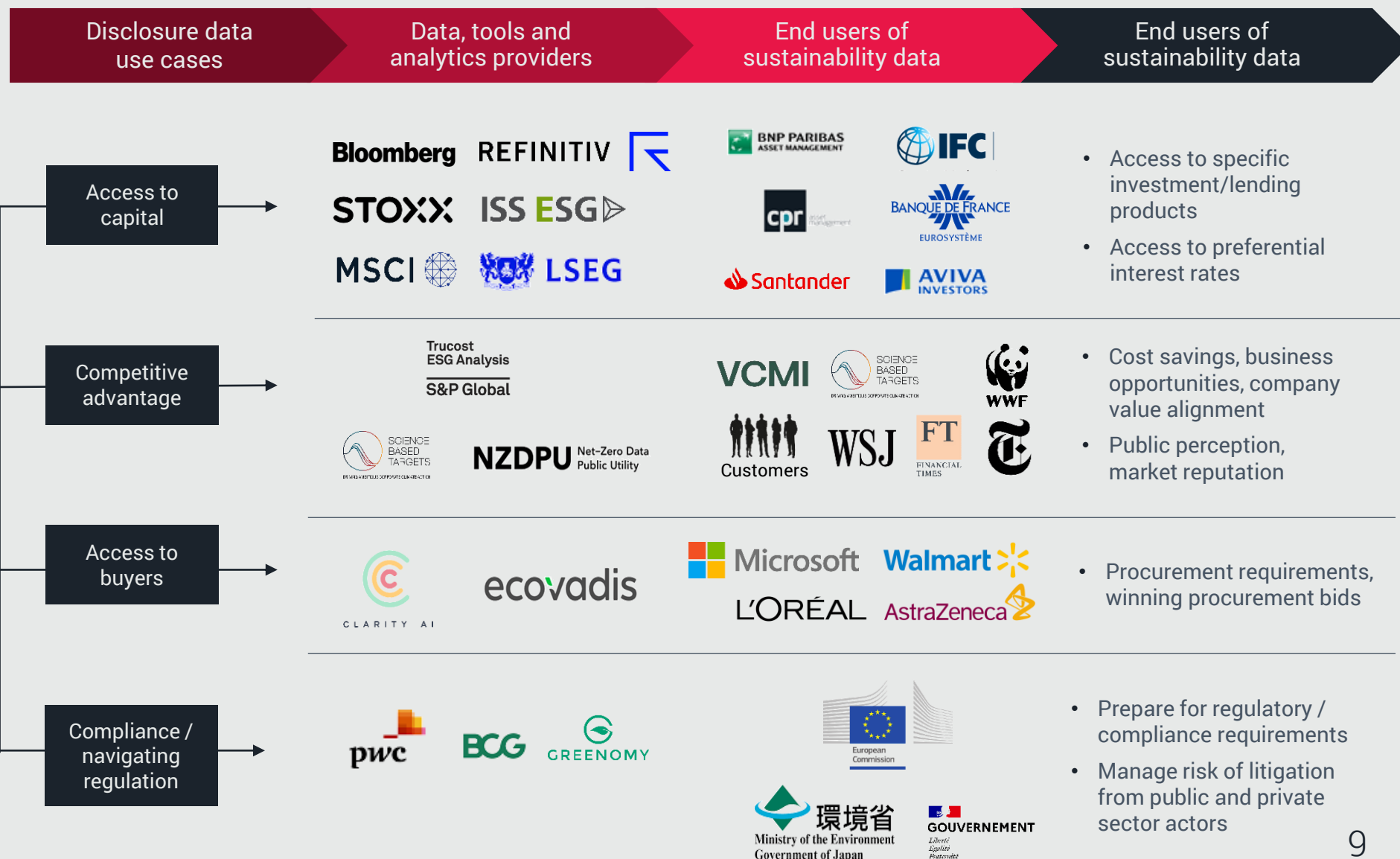


# Write once, read many



**24,800** companies worth **67%** of global market capitalization

CDP enables organizations to disclose against market and regulatory requirements while ensuring global capital markets and **procurement teams have the most robust, decision-useful environmental data.**



# SME disclosure



## Significant economic actors

SMEs account for up to **90% of all firms** and rely heavily on financing from banks. However, they are largely excluded from mainstream environmental reporting practices and regulation.



## Major players in global value chains

With SMEs largely omitted from mainstream environmental reporting, many capital markets and purchasers **lack sufficient insight** into **the full extent** of risks, opportunities and impacts across portfolios and supply chains.



## Future-proofed against future requirements

CDP introduced a dedicated questionnaire for SMEs in 2024. With fewer questions, a simplified format and enhanced guidance, CDP's climate-focused SME questionnaire is well-matched to the resources of SMEs.





# Scope of SME questionnaire

- Headcount, revenue, and ACS data.
- Tailored integrated datapoints, including risk and opportunities, governance, and strategy.
- Tailored environmental performance climate module.
- Integrated forests and water security datapoints.
- Supply chain requested content, spread throughout the questionnaire.



The 2025 SME questionnaire does not include:

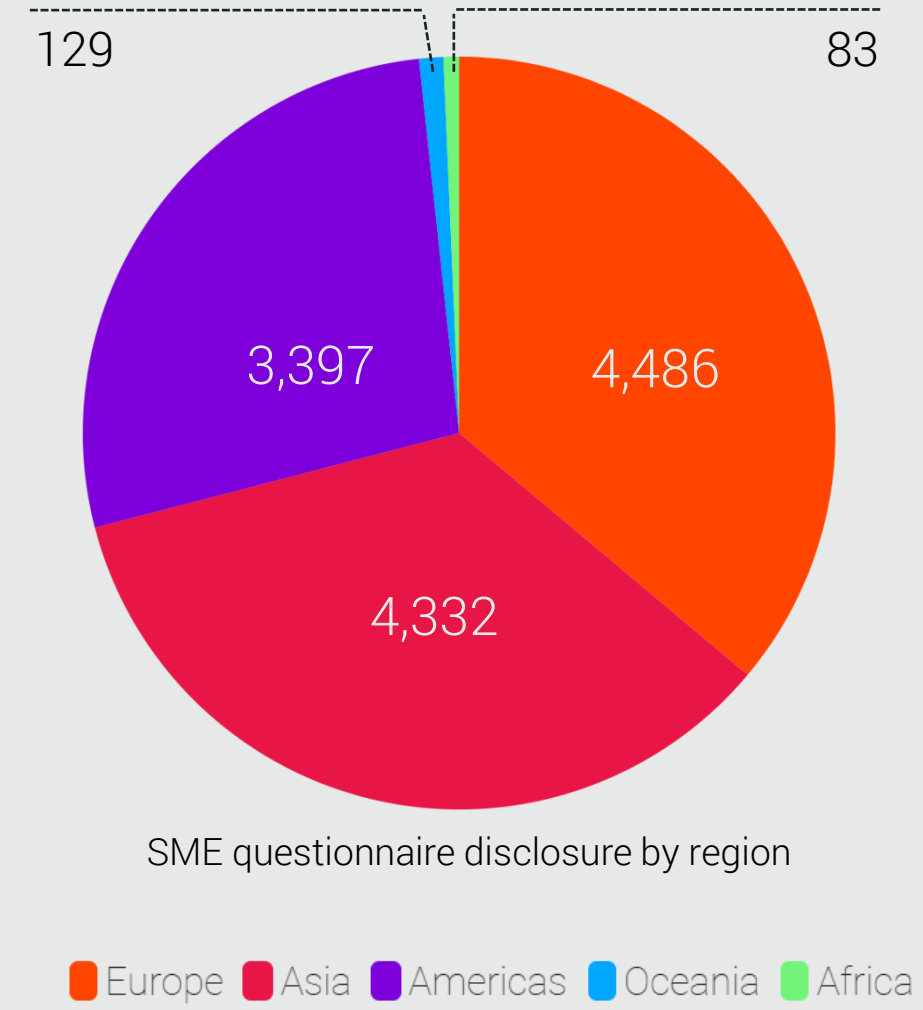
- Sector-specific content or variation
- Theme-specific water security and forests content.
- Plastics and biodiversity content
- Mandatory alignment with frameworks and standards

2024 was a critical milestone in CDP's efforts to better support and empower SMEs across major and emerging markets.

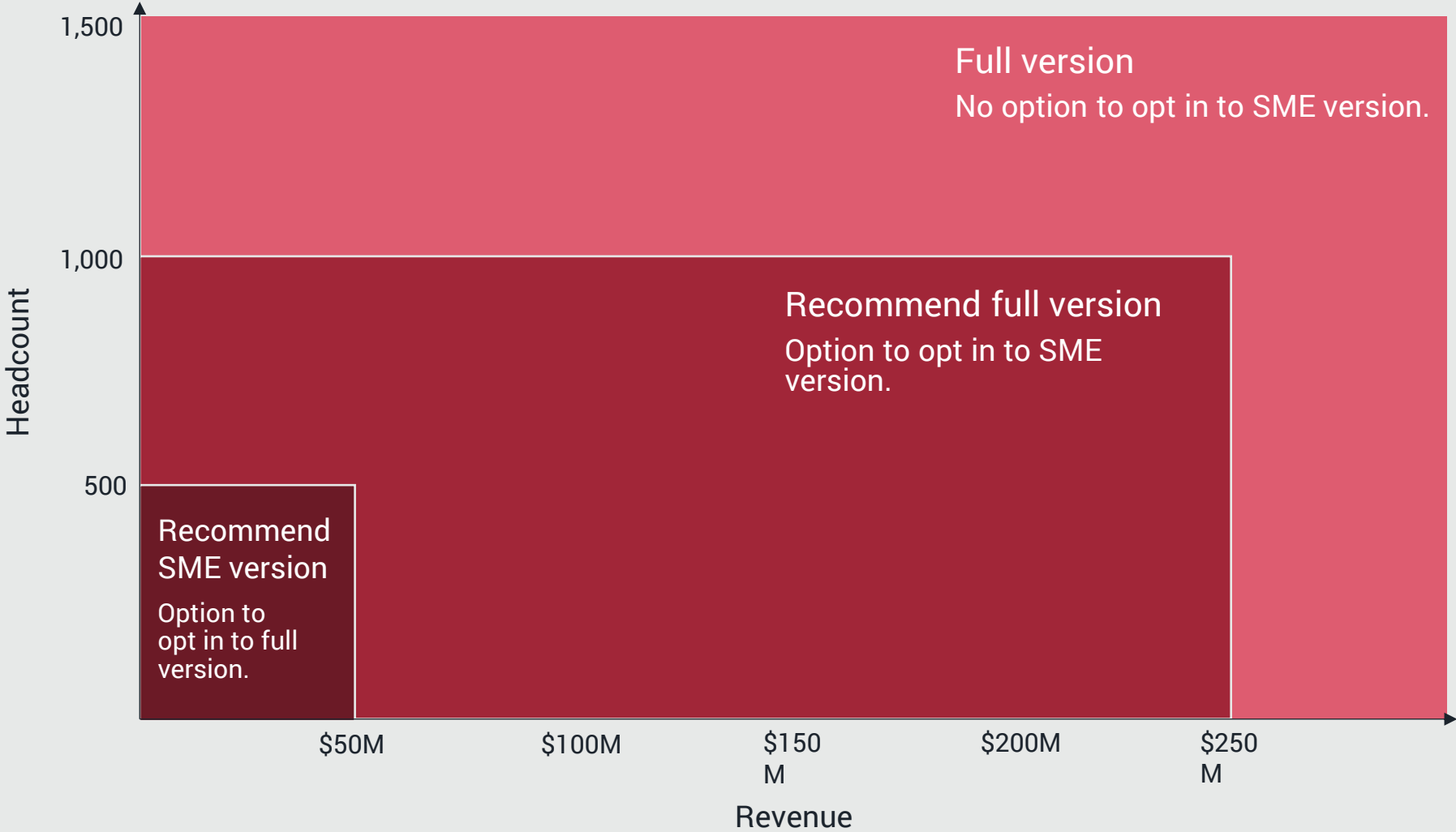
**12,500+** companies disclosed through the new SME questionnaire

**55%** of SME survey respondents said the 2024 experience was 'better' or 'much better' than 2023

**400** SMEs chose to disclose through the CDP full corporate questionnaire

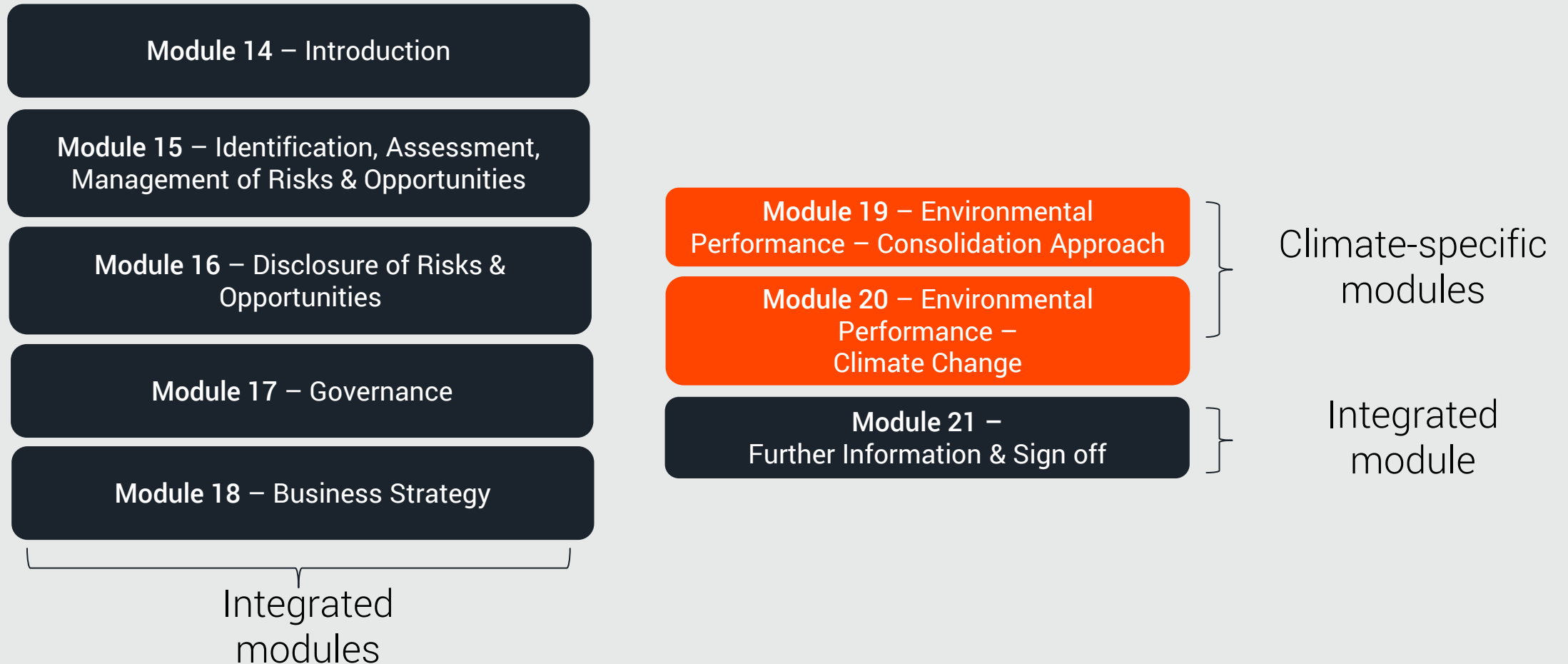


# SME criteria and options for disclosure



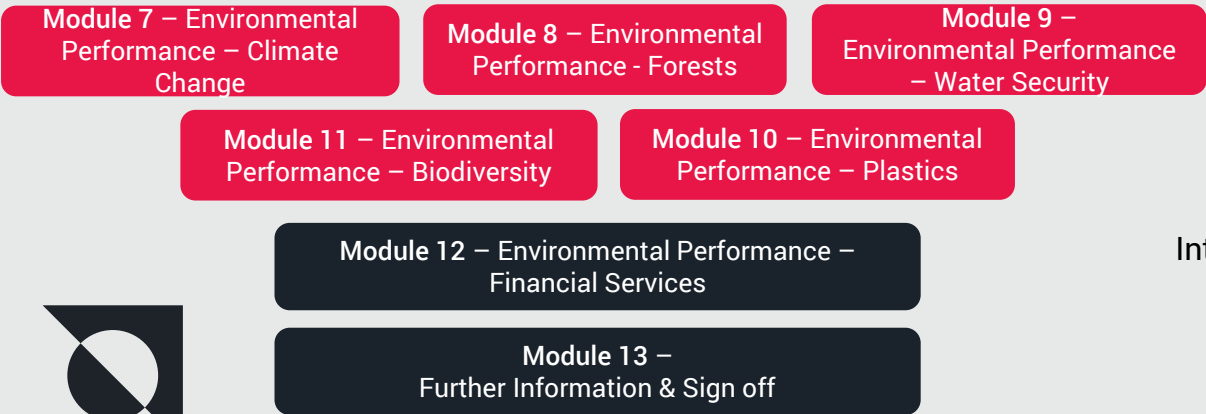
# SME Questionnaire

## Layout and Structure



# Corporate questionnaire: Full & SME

## Full Questionnaire Modules

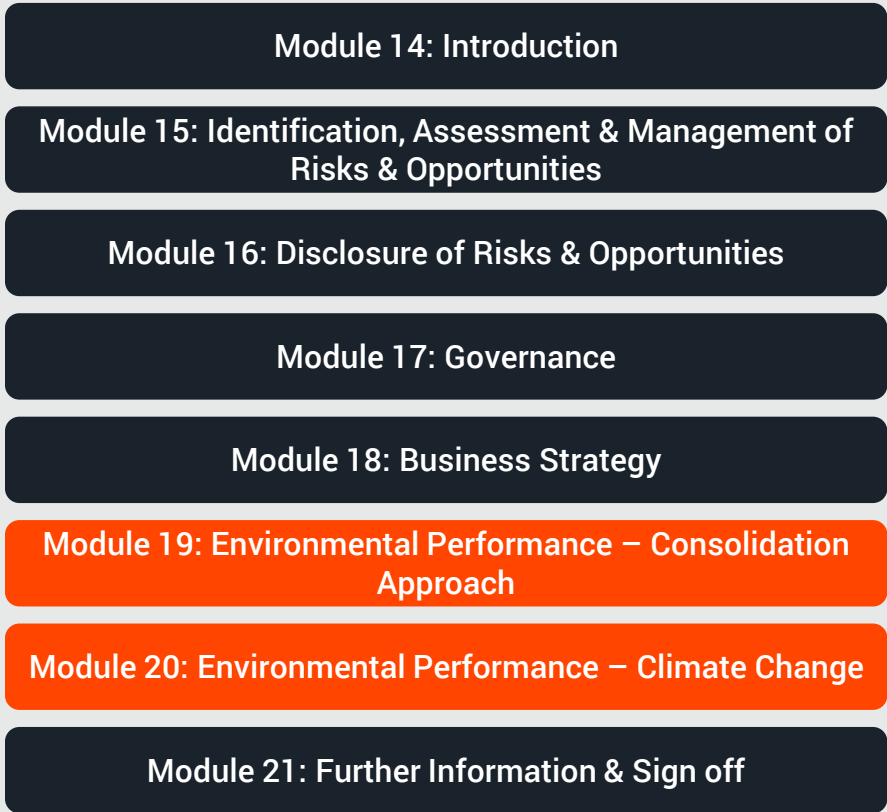


Integrated modules  
Across Climate Change, Water Security and Forests  
**Only Climate Change is scored**

Climate-specific modules





Integrated module

## SME Questionnaire Modules





# SME environmental issue assignment

Environmental issue		Disclosers
	Climate change	All corporate disclosers, including SMEs
	Forests	SME disclosers, if at least one of the following is met: <b>1. CDP's Capital Markets request:</b> based on the forests/water industry impact classification; <b>2. Another requesting organization</b> has asked the discloser to report on forests/water security (e.g., a CDP Supply Chain member); <b>3. Opt-in</b> to forests/water security.
	Water security	
	Plastics and Biodiversity	All full corporate disclosers – not applicable to SMEs



# SME Questionnaire setup flow

About your organization	Annual revenue (in USD) in reporting year
	Total employees (staff headcount)
	Full or SME questionnaire eligibility
Activity classification	Business activities according to CDP-ACS
Assessment of environmental issues	Assessment and identification of forests- and/or water-related dependencies, impacts, risks, and/or opportunities
Intent to submit	Request to disclose on climate change
	Request to disclose on additional environmental issues
	Intent to submit



Note:  
When your company accepts a new request from a customer during the cycle, you will be prompted to re-complete this step.  
The first time you complete this step **will determine the copy-forward function if you disclosed last year in 2024**

# About CDP scores

*Scoring of the Full Corporate Questionnaire*

A CDP score provides a **snapshot** of a company's disclosure and environmental performance.

Scores indicate the **level of action reported** by the company to assess and manage its environmental impacts during the reporting year.

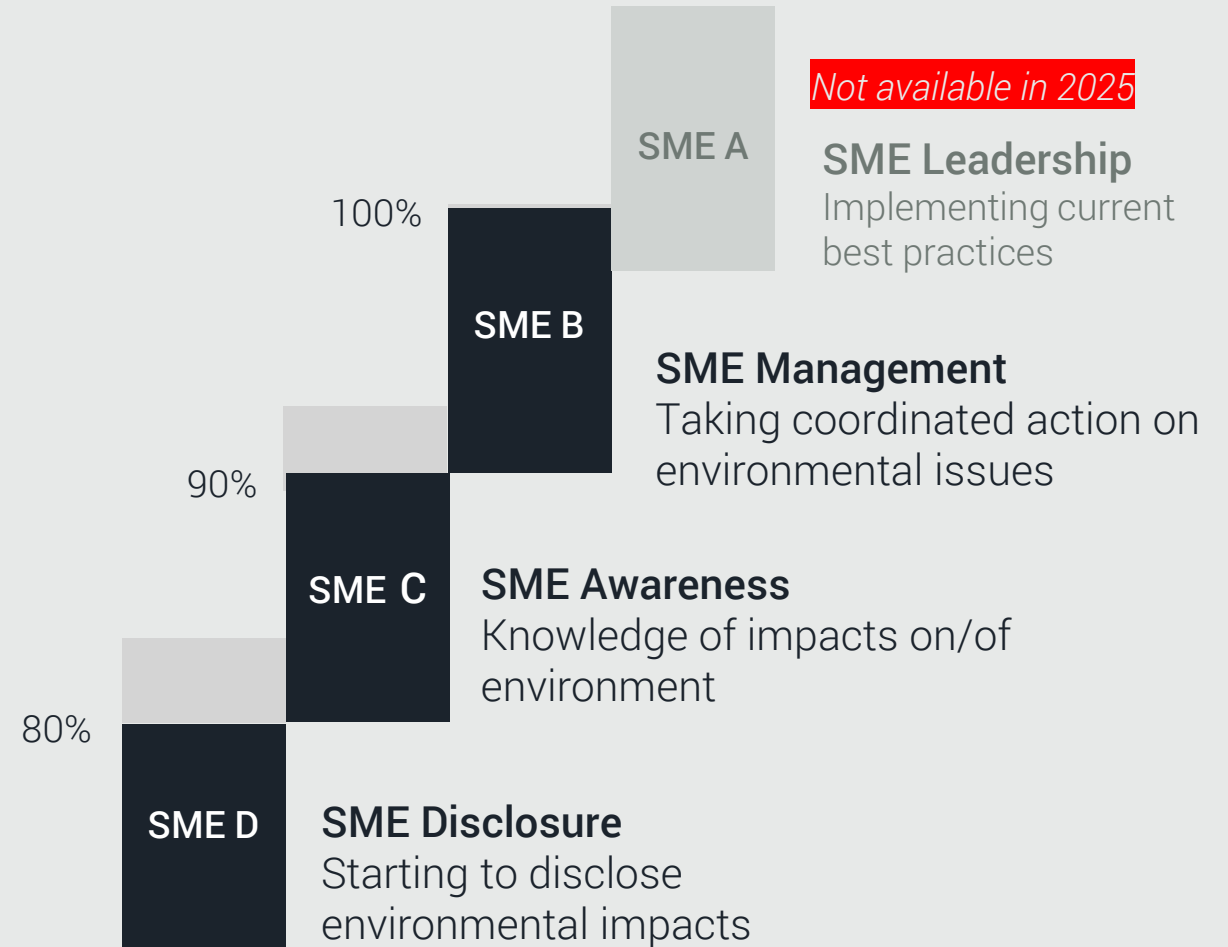


# About CDP SME scores

*Scoring of the SME Corporate Questionnaire*

In 2025, the **SME Leadership level is not scored**.  
CDP's intention is to expand to scoring the SME Leadership level in the future.

SME questionnaire will **only be scored for climate change**; forests and water are not scored.



# Key Changes to 2025 SME Questionnaire

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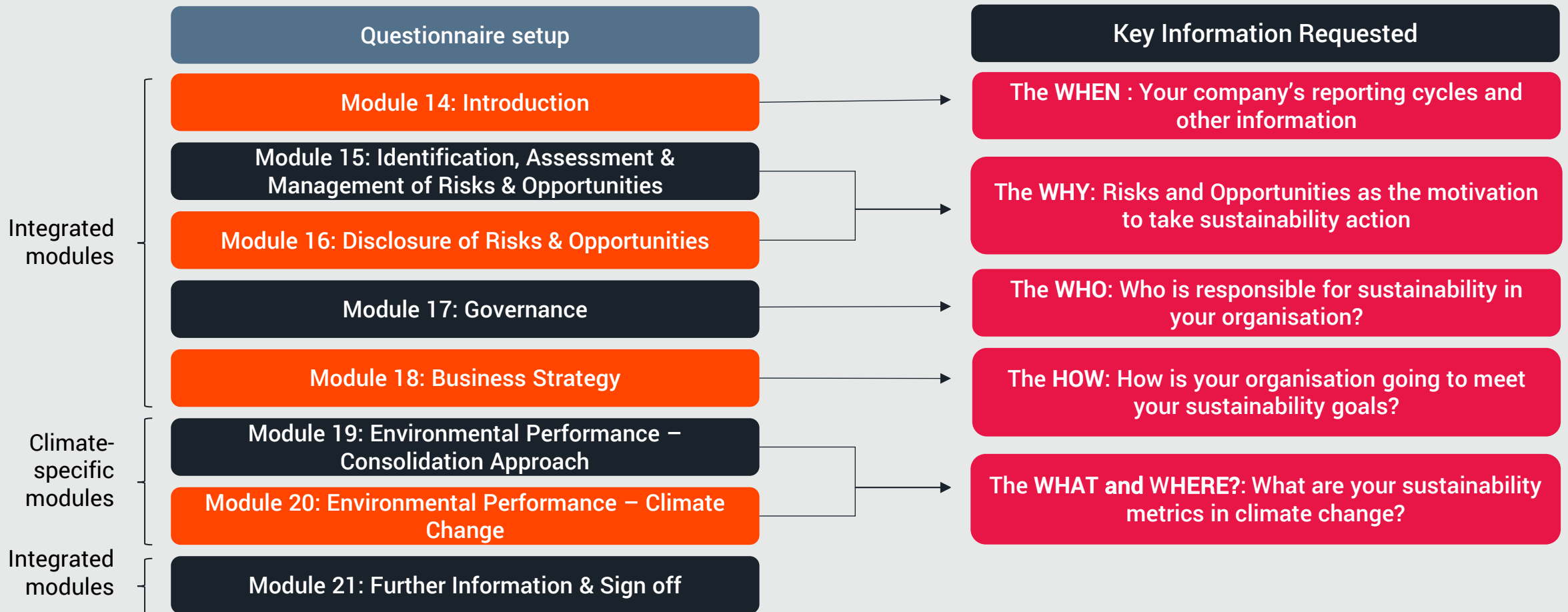
An overview





# What kind of information is required?

The 5W1H in reporting for your company





# Module 14

# **Introduction**

Reporting Period and General  
Information



# Module 14

## SME Introduction

### Introduction

#### Reminder

Respond to every question in this module and save your response before accessing the rest of the questionnaire.



#### 14.2 - Reporting Currency

- Currency used for all financial information disclosed through CDP, has been made mandatory
- Additional guidance to explain impact of currency selection.
- \* Exception in questionnaire set up where revenue is collected in USD

#### 14.4 - Reporting Year

- Update in reporting guidance providing clarification on “End date of reporting year”
  - End date of reporting year should align with your financial period and your reporting year refers to the 12-month period of the submitted data

#### 14.5 - Reporting Entity

- Update in reporting guidance to explain disclosure process for entities included in organization’s financial statement but not CDP response
  - Provide details in 20.3.1



# Module Preparation

- Introduction module lays the foundation of the questionnaire
  - What is reported should be applied across the entire response, including currency, reporting period and boundary.
- Scoring language: English, Chinese, Japanese, Portuguese and Spanish
- Reporting year typically align with financial year
- Collaboration among sustainability team, procurement team and finance team is necessary to complete the questionnaire effectively.

## Document you may need:

- ☐ Financial Statement
- ☐ Brief introduction of your organization



The background of the slide is a high-contrast, black and white aerial photograph of a river delta, showing intricate patterns of water and land. A sharp diagonal line runs from the top left towards the bottom right, dividing the image. The area to the left of this line is white and contains the text, while the area to the right shows the detailed texture of the river delta.

# Module 16

# **Disclosure Risk and Opportunities**

Sustainability action motivation





# Why Risks and Opportunities?



## Risks

SMEs are especially vulnerable to risks, which includes **environmental risks** borne from environmental issues.

Having robust risk assessment and management builds **business resilience**. It is increasingly important to banks and lenders.



## Opportunities

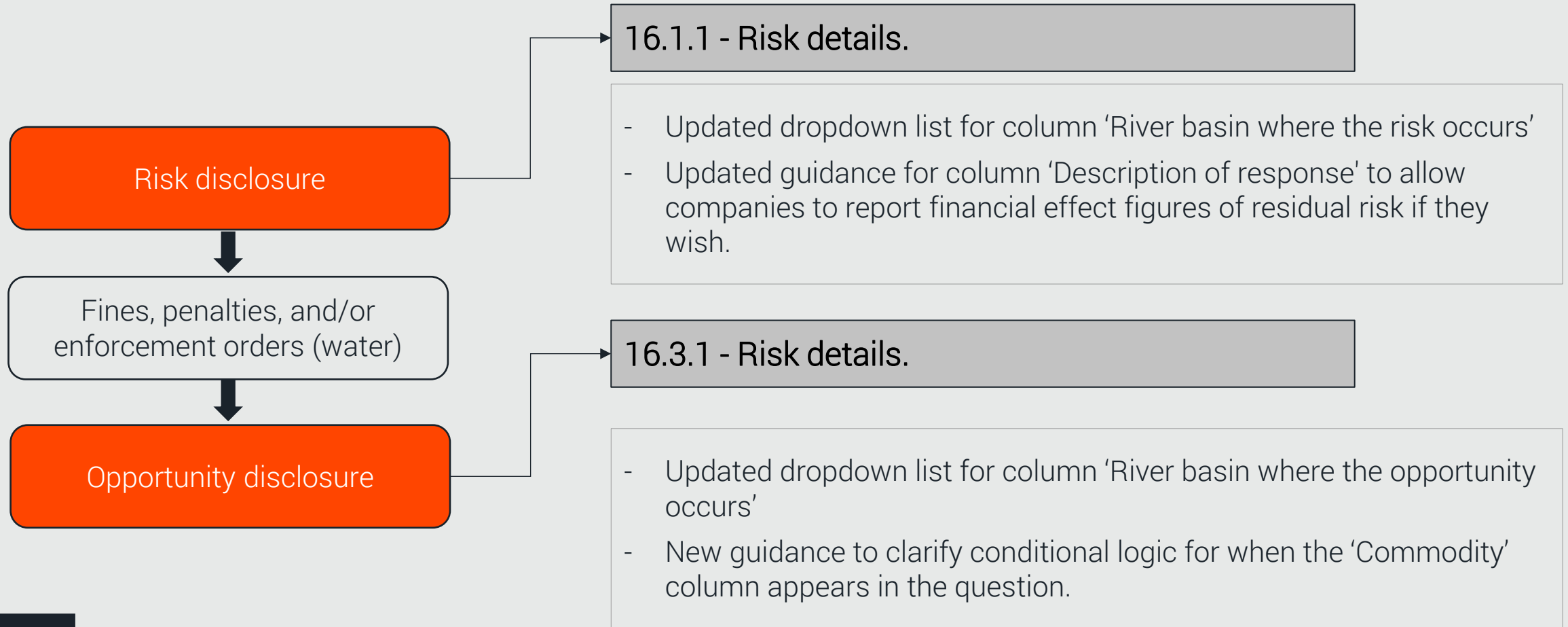
SMEs are small and flexible, capable to **innovate towards providing environmental solutions**.

Having robust opportunities identification and management will allow you to **have a competitive edge and capitalise on opportunities**.



# Module 16

## SME Disclosure Risk and Opportunity



# Module Preparation

- **Consult your risk manager regarding the definition and the process of identifying, assessing and managing risk and opportunity**
- **Even without a comprehensive risk assessment, provide details on:**
  - Value chain covered
  - Risk/ opportunity type
  - Time horizon
  - Likelihood and magnitude of impact
  - Risk response
- **After providing the essential information, next step is to quantify the risk impact.**
  - Details are not necessary, a rough estimate would be enough

## **Document you may need:**

- ☐ Risk register
- ☐ Organization risk management policy
- ☐ Information on emerging regulation
- ☐ Understanding on latest industry trend
- ☐ Marketing research
- ☐ Peers benchmarking analysis





An aerial photograph of a river delta, showing intricate patterns of water and land. A diagonal white line runs from the top left towards the bottom right, separating the text area from the image.

# Module 18

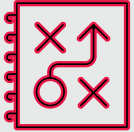
# **Business Strategy**

Transition plans, Financial  
Planning to show your actions





# Climate Change Strategy



## Climate Transition Plans

A climate transition plan is a sum of all your company's efforts to align your business model to a 1.5 - 2.0 degree world.

It should include **the all actions the company will take**; to serve as a **mechanism for accountability and transparency**.

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## Financial planning

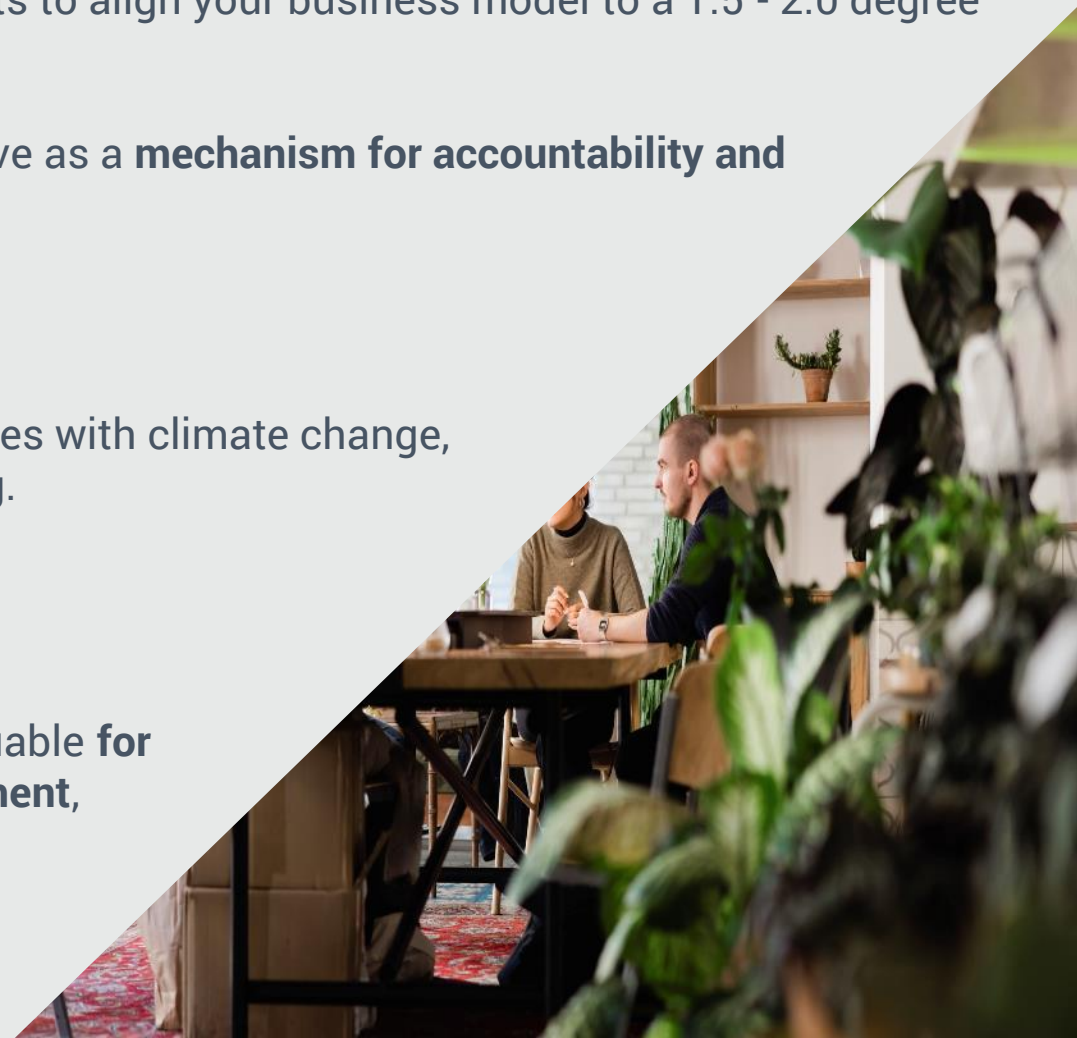
For companies that have identified your risks and opportunities with climate change, this knowledge **might influence your future financial planning**.

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## Value Chain Engagement and Action

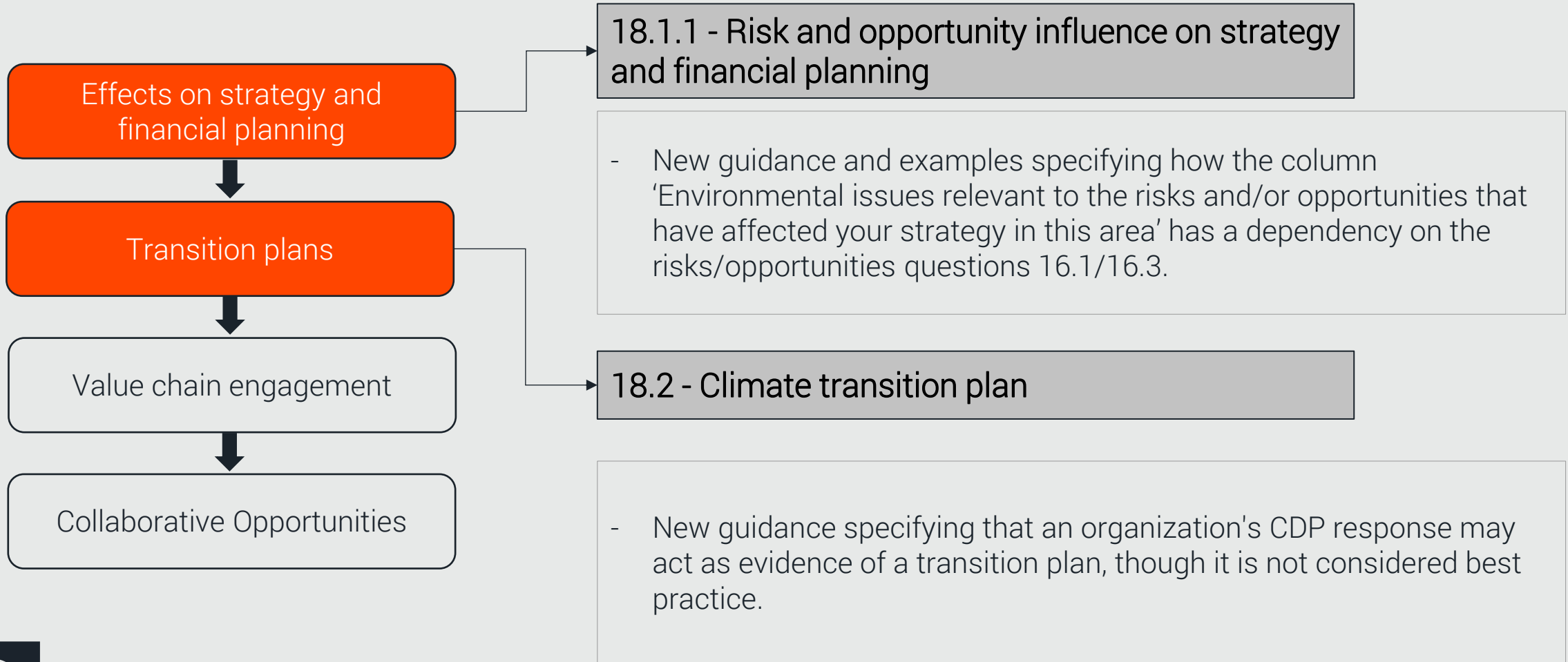
Engaging with value chain stakeholders can be especially valuable **for sharing learnings, building expertise, enhancing risk management, and taking action to address environmental impacts**.





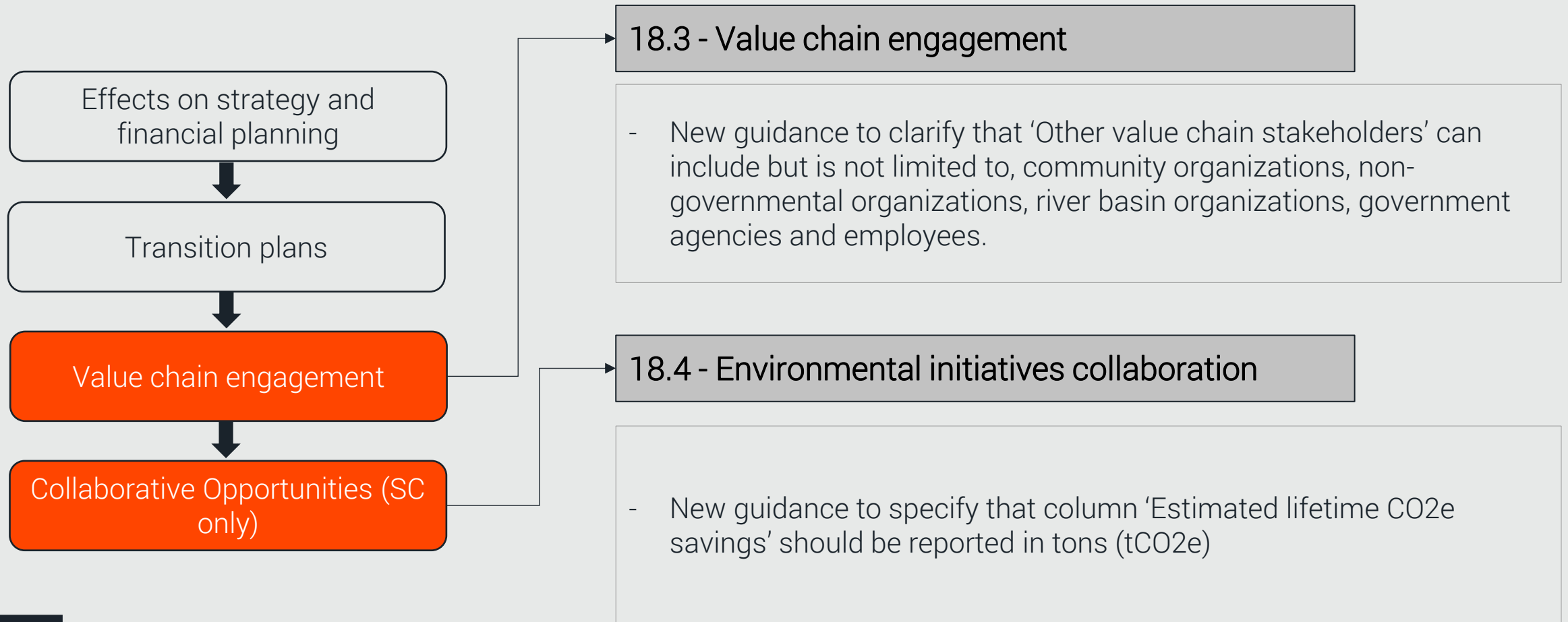
# Module 18

## SME Business Strategy



# Module 18

## SME Business Strategy



# Module Preparation

- Emerging risk, such as new regulation could impact both organizational strategy and financial planning, so do environmental opportunities.
  - Consult management and indicate whether your strategy/ financial planning have been influenced by environmental issues
- A climate transition plan is a tool that helps organizations align their climate goals. This is accomplished by establishing specific strategies and clear accountability mechanisms to track progress. Indicate,
  - Temperature alignment
  - Whether it is publicly available
  - Feedback mechanism
- Collaborate with procurement team on value chain engagement

## Document you may need:

- ☐ Risk register
- ☐ Latest information on environmental related regulations and standards
- ☐ Climate transition plan





# Module 20

# **Environmental Performance – Climate Change**

Metrics And Targets  
Performance indicators for  
Climate Change





# Emissions data – Foundation of reporting



## Carbon emissions

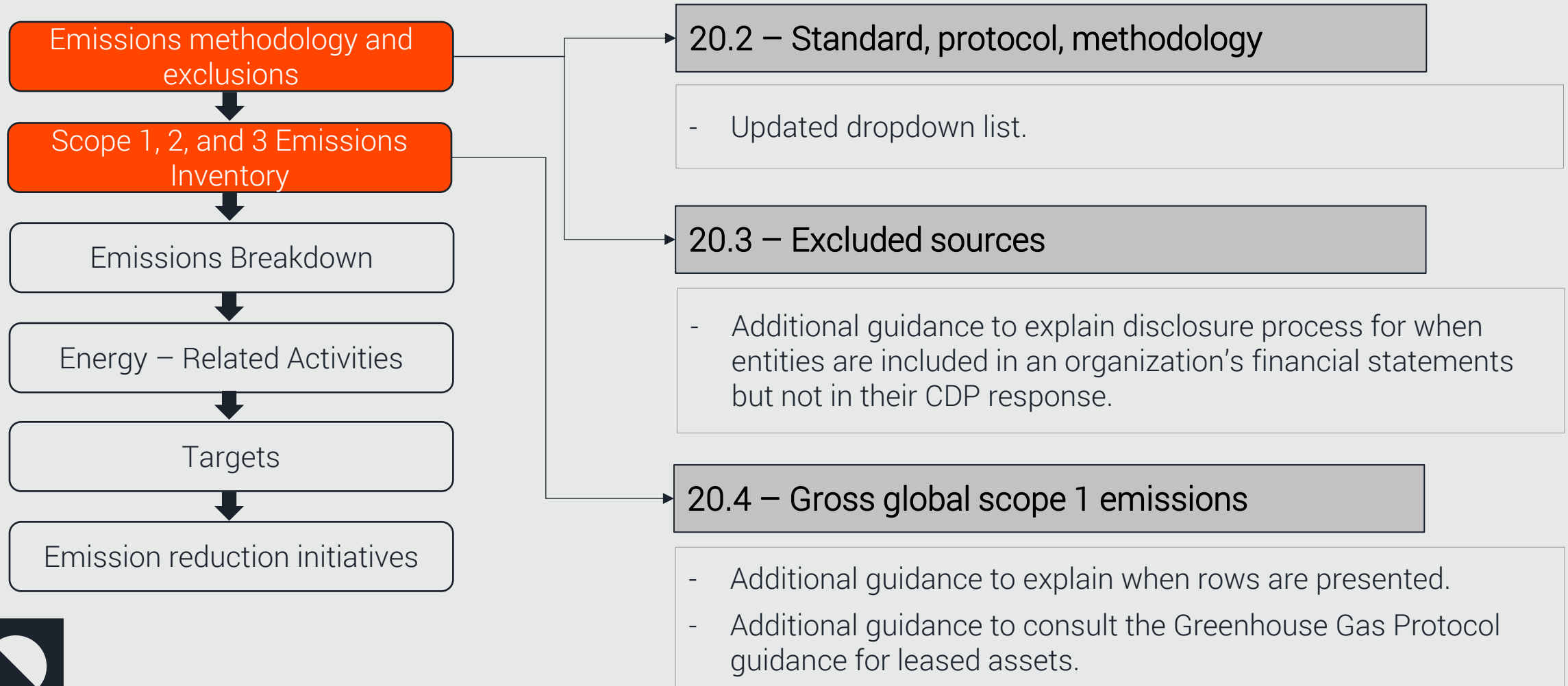
Measuring and reporting this data is **the key measure of your company's climate impact** – direct or indirect

This is calculated **using data from company consumption data**, such as e.g. company vehicles, manufacturing processes, etc.



# Module 20

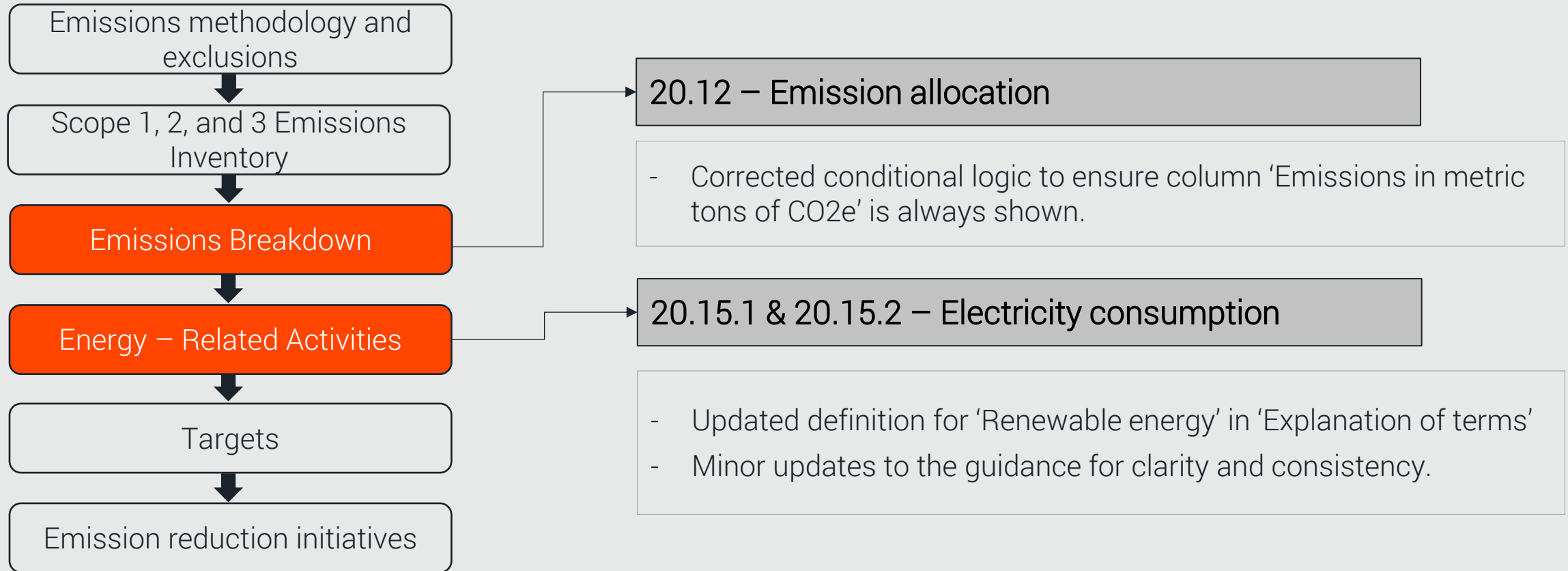
## SME Environmental Performance – Climate Change





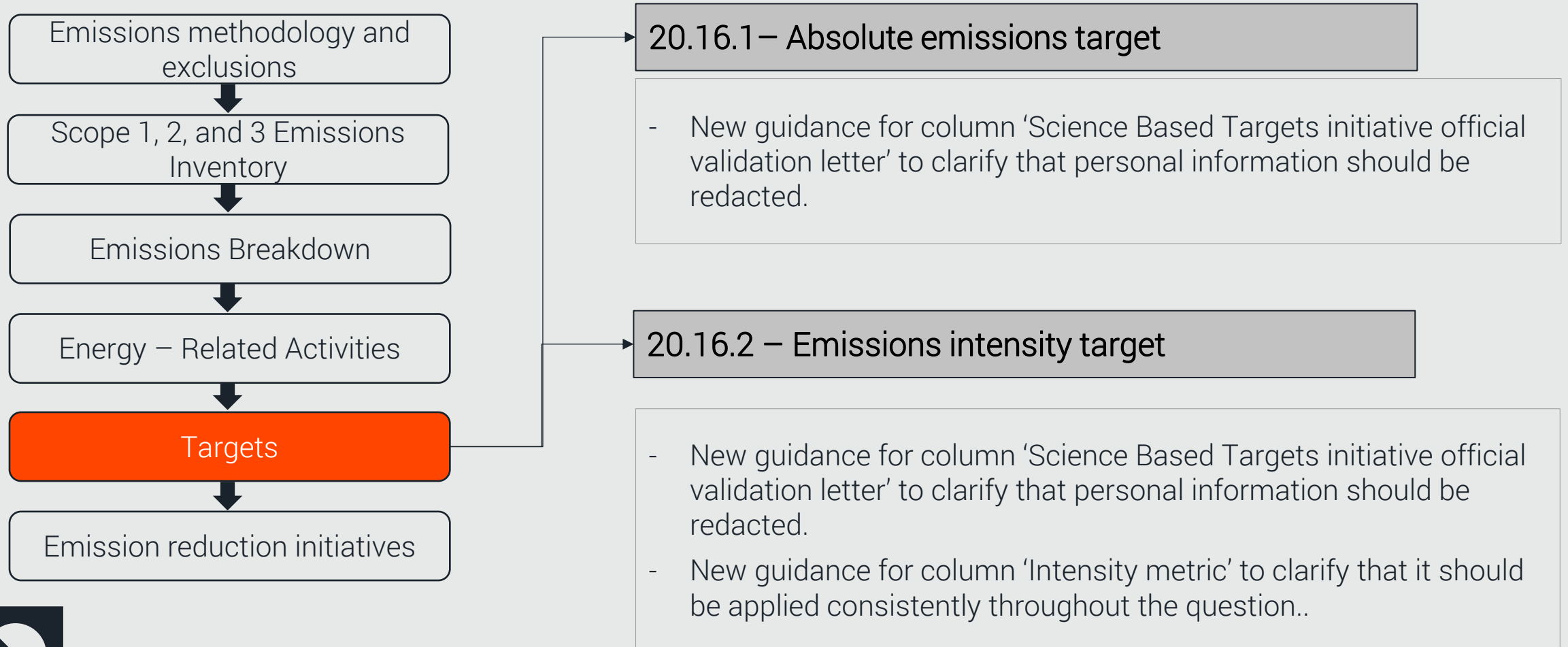
# Module 20

## SME Environmental Performance – Climate Change



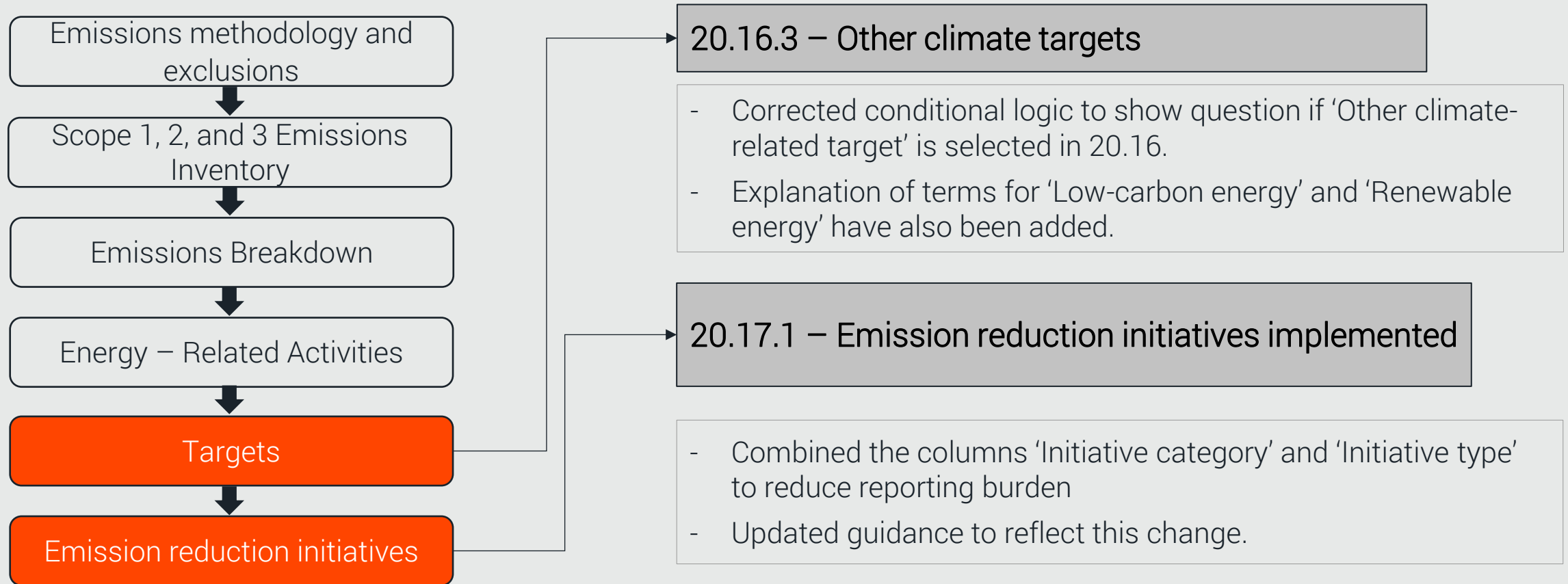
# Module 20

## SME Environmental Performance – Climate Change



# Module 20

## SME Environmental Performance – Climate Change



# Module Preparation

- To start evaluating your emission, you may explore the [SME Climate Hub for tools and resources](#). Many resources are available there, including a Business Carbon Calculator (only support scope 1, scope 2 & upstream scope 3 emissions)
  - Methodology used could be found in the calculator

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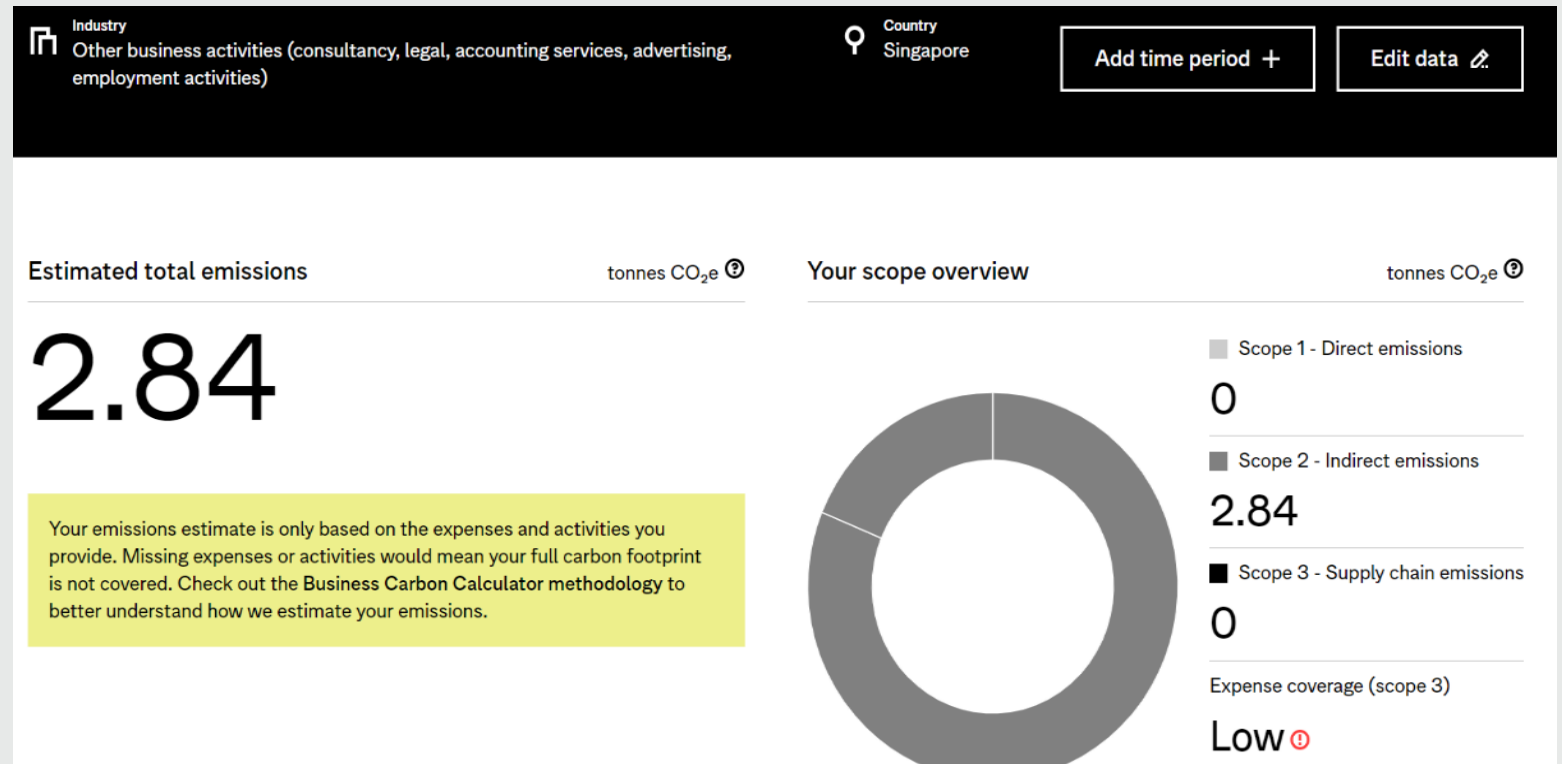
- Scop 2 reporting approach
  - **Location-based** method considers the average emission factors for the electricity grids that provide electricity to the reporting organization (using mostly grid-average emission factor data).
  - **Market-based** method shows emissions that the company is responsible for through its purchasing decisions. It considers contractual arrangements under which the reporting organization procures power from specific suppliers or sources, such as renewable energy.
  - Option [“We are reporting a Scope 2 figure but do not know which approach was used”](#) is available



# Business Carbon Calculator on SME Climate Hub

**Click [here](#) to check out the calculator**

- Free to use
- Easy to navigate with step-by-step data input
- Able to calculate Scope 1, 2 and 3
- Every calculator **should specify its calculation methodology**



# Module Preparation

- For first-timer, you may use Business Carbon Calculator as a starting point.
  - Emission factors are extracted from government databases, academic studies, company reports, and regulatory disclosures
  - But user has no visibility on the actual number used
- To create an accurate emission inventory.
  - Step 1: Set organization boundaries
  - Step 2: Identify emission sources
  - Step 3: Collect activity data
  - Step 4: Collect emission factor
  - Step 5: Calculate emission

## Document you may need:

- ☐ Activity data, for example:
  - ☐ Electricity bills
  - ☐ Company vehicle fuel consumption record
  - ☐ Employee travel record
- ☐ Emission factor

GHG Protocol -

<https://ghgprotocol.org/calculation-tools>

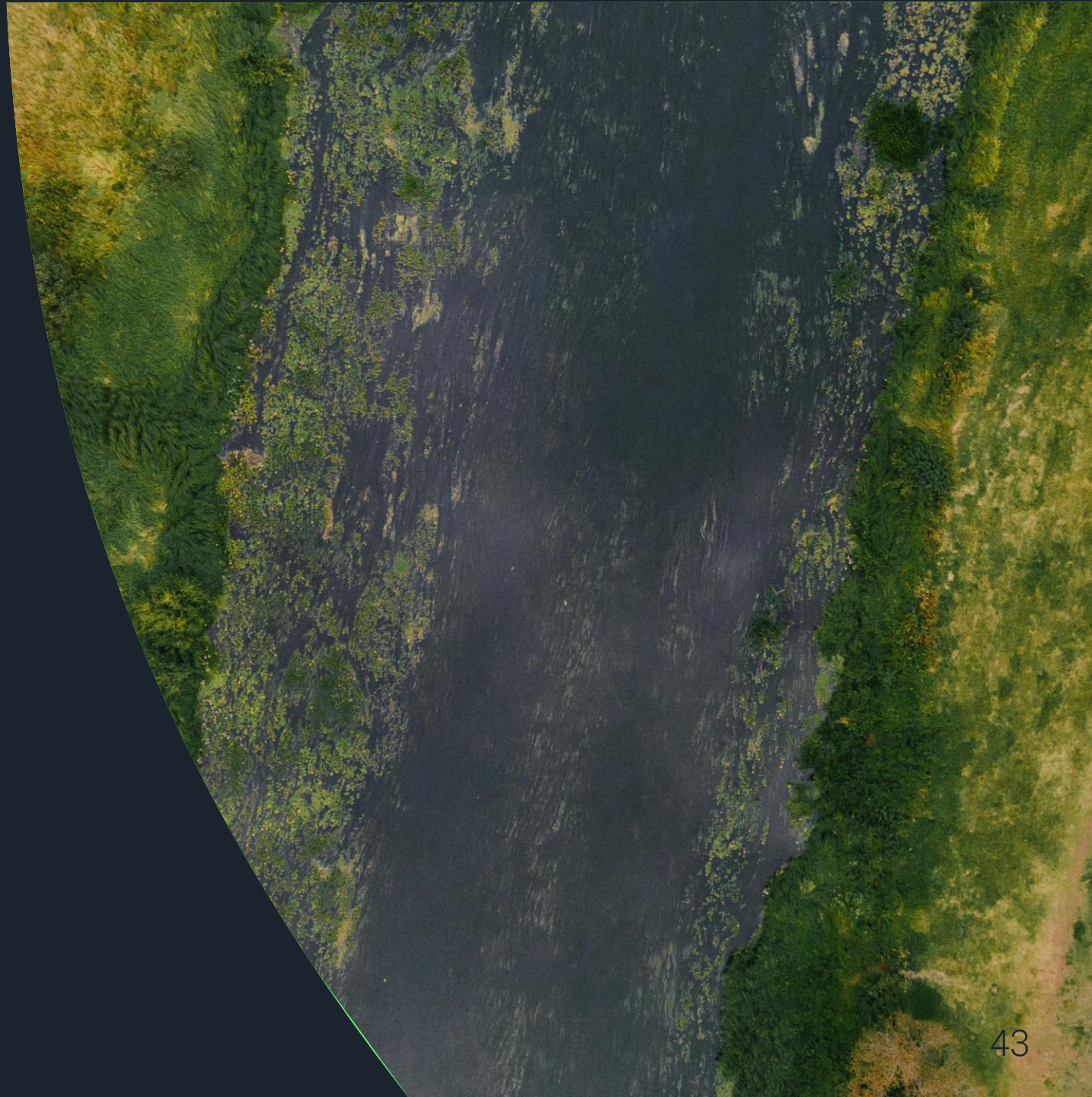
IPCC Emission Factor Database (EFDB) -

<https://www.ipcc-nggip.iges.or.jp/EFDB/main.php>





# 2025 disclosure cycle



# Focus on functionality in 2025

## Stability

Less Portal down time for a more stable user experience. Our focus will be on providing maximum stability.



## Clear and Timely Communication & Support

Enhanced signposting and guidance available in both PDF format and in the Portal.



## Minimal Questionnaire or Scoring Changes

No changes to questionnaires' content. Minimal changes to the way questions are phrased, designed to remove ambiguity.



## In year scores

2025 scores will be released before the end of 2025.



## Customer Experience

Dedicated one-to-one support and account management.





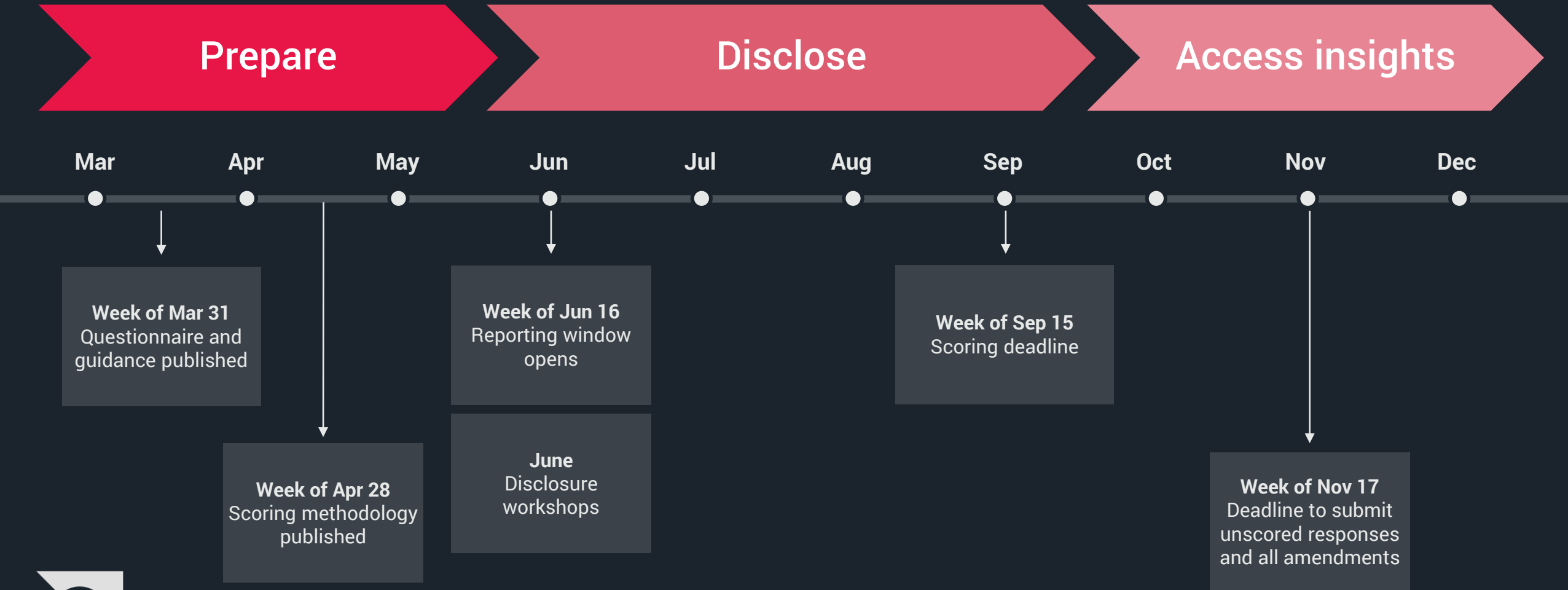
# Improvements for 2025

## Disclosers

- Copy forward for 2024 responses
- Portal homepage and navigation enhancements
- Enhanced payment and invoicing
- Simplified register to disclose process
- Questionnaire enhancements



# 2025 disclosure timeline





# Response publicity status

A selection made at submission

## Public response\*

- Response available for all your organization's requestors (Capital Markets Signatories, customers, etc.)
- Response available for all public data users.

\*Having a public response is a criteria to be scored at Leadership level (A- and above)

## Non-public response

- Response available for all your organization's requestors (Capital Markets Signatories, customers, etc.)
- Response only available beyond requestors if anonymized and/or aggregated.



# Score publicity status

Submit a private score request\* – **only for first-time discloser on a theme**

## Public score\*\*

- Score is available to all requesters, website, and in all score datasets

## Non-public score

- Score only available to you and your **supply chain customers (if any)**

\* Only first-time disclosers on a theme (Climate change, Forests, Water Security) are eligible for a private score. File a case in CDP Help Center to request for a private score **if you are eligible**

\*\* All scores for **CDP Capital Markets requested and self-selected companies** are default to public



[Terms of Disclosure](#)

# Admin Fee

- ▶ The admin fee applies to companies requested to disclose by CDP's Capital Market Signatories, as well as self-selected disclosers
- ▶ Disclosers requested by a Supply Chain member, and/or a Banks program member, and/or the RE100 initiative **are exempt** from paying the admin fee

Admin Fee	Report through CDP, receive score	Use CDP reporting frameworks and guidance	Free entry/priority registration to CDP event	*CDP Supporter badge	Recognition at CDP events and by the CDP director for use in sust. comms	Access to 100 company resources of your choice	Detailed CDP Benchmark Report	1-Hour Consultation with CDP ASP (optional)	Screening of top 50 suppliers
Enhanced	✓	✓	✓	✓	✓	✓	✓	✓	✓
Foundation	✓	✓	✓						



# Getting Access to your CDP dashboard

For first timers to CDP's systems

- Fill out a **'Register to Disclose' Form** available on CDP Help Center *after disclosure cycle starts (week of 16<sup>th</sup> June)*
- Key Information required:
  - ☐ Company's **DUNS** (Dun and Bradstreet) number – to identify your company

## Register to disclose

Thank you for taking the first steps to start your disclosure through CDP.

You should complete this form if your organization is disclosing through CDP for the **first-time** and require access to the CDP Portal to start your disclosure.

If you have colleagues with access to the CDP Portal, we encourage you to contact them instead, to assist with adding you to your organization's CDP Portal account directly.

Please complete this form in English as best as you can to ensure you are accurately matched to your organization.

Please select your purpose for this registration:

My customer(s) and/or CDP Capital Market signatories have requested my organization to disclose through CDP

My organization has not been formally requested to disclose by anyone but would like to disclose through CDP independently

I am part of a City, State or Region that would like to disclose through CDP





# Resources Summary

## SME Questionnaire

- [2025 CDP SME Questionnaire Overview](#)
- [2025 CDP SME Questionnaire & Guidance](#)

## SME Scoring Methodology

- [2025 CDP SME Questionnaire Scoring Introduction](#)
- [2025 CDP SME Scoring Methodology](#)
- [2025 CDP SME Scoring Changes](#)

## Full overview of available resources

Please check our website [How to Disclose](#)

## [FAQs website](#)



# Key Resources

- ① Access the new CDP Portal as a Discloser  
(<https://help.cdp.net/en-us/knowledgebase/article/KA-01015>)
- ② How to manage team members as a Discloser  
(<https://help.cdp.net/en-us/knowledgebase/article/KA-01018>)
- ③ CDP Portal onboarding steps for disclosing companies  
(<https://help.cdp.net/en-us/knowledgebase/article/KA-01027>)
- ④ Navigating CDP's Portal and questionnaire as a Discloser  
(<https://help.cdp.net/en-us/knowledgebase/article/KA-01019>)



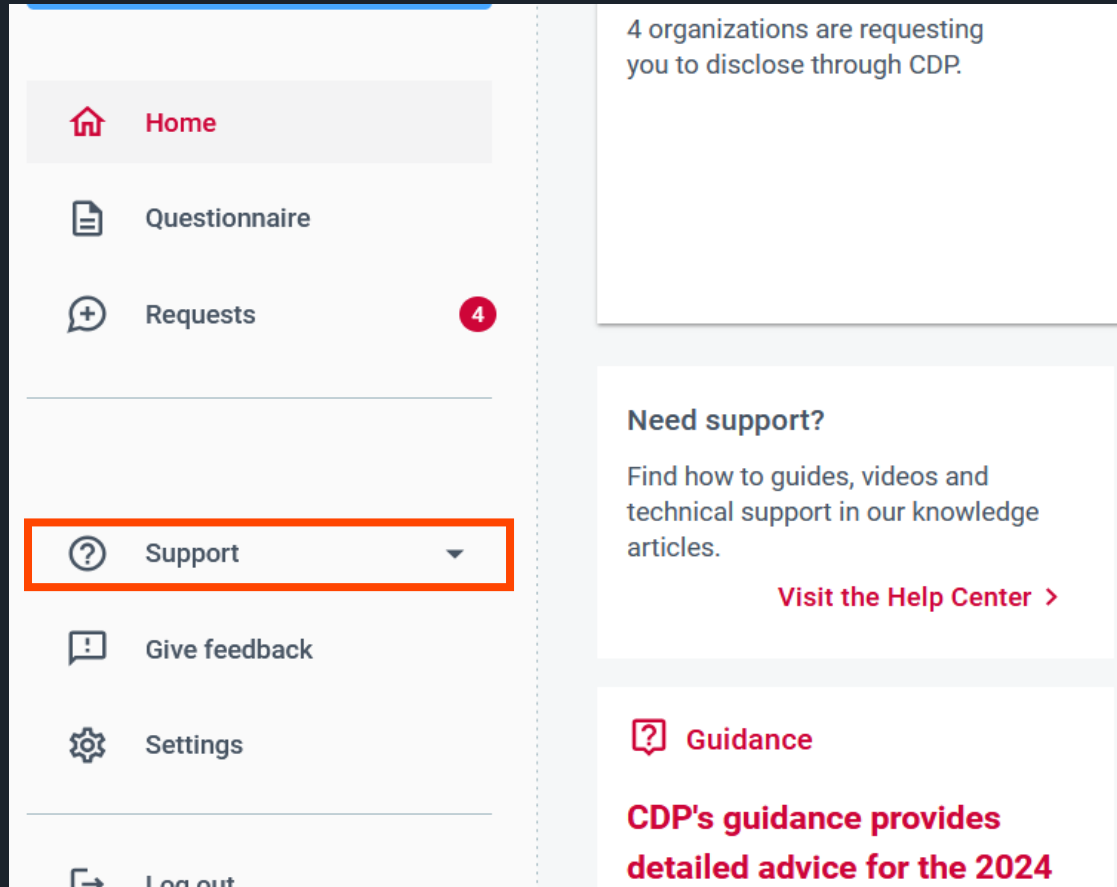
# Available Resources for SMEs

Resources	Link to Resource
CDP Disclosure Portal	<a href="https://myportal.cdp.net">myportal.cdp.net</a>
Questionnaire Previews, CDP Scoring Methodology for SMEs	<a href="#">Guidance for companies - CDP</a>
Disclosure Workshops	<a href="#">CDP workshops and webinars - CDP</a>
GHGs emissions calculations	SME Climate Hub Calculator: <a href="https://smeclimatehub.org/start-measuring/">https://smeclimatehub.org/start-measuring/</a>  <a href="#">Accounting Methodologies: Greenhouse Gas Protocol</a>
SME Climate Hub Academy	<a href="https://academy.smeclimatehub.org/home">https://academy.smeclimatehub.org/home</a>
CDP Help Center for Platform Issues	<a href="#">Home - CDP Help Center</a>

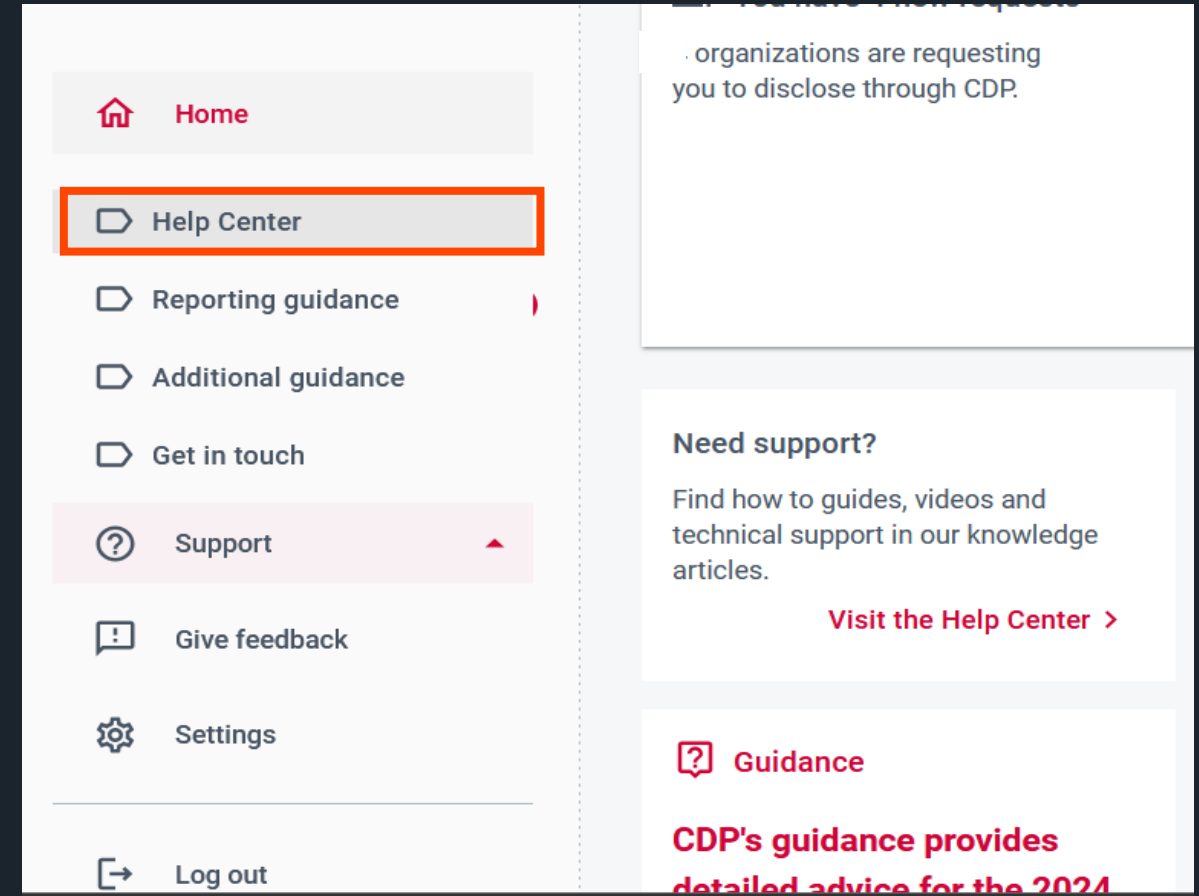


# Contacting Help Center

*To get help from CDP account managers and support team*



This screenshot shows the CDP interface with a sidebar on the left. The sidebar contains the following items: Home (house icon), Questionnaire (document icon), Requests (speech bubble icon with a red circle containing the number 4), Support (question mark icon, highlighted with a red box), Give feedback (speech bubble icon with an exclamation mark), and Settings (gear icon). The main content area on the right has a header stating "4 organizations are requesting you to disclose through CDP." Below this is a section titled "Need support?" with the text "Find how to guides, videos and technical support in our knowledge articles." and a red link "Visit the Help Center >". At the bottom is a "Guidance" section with the text "CDP's guidance provides detailed advice for the 2024".

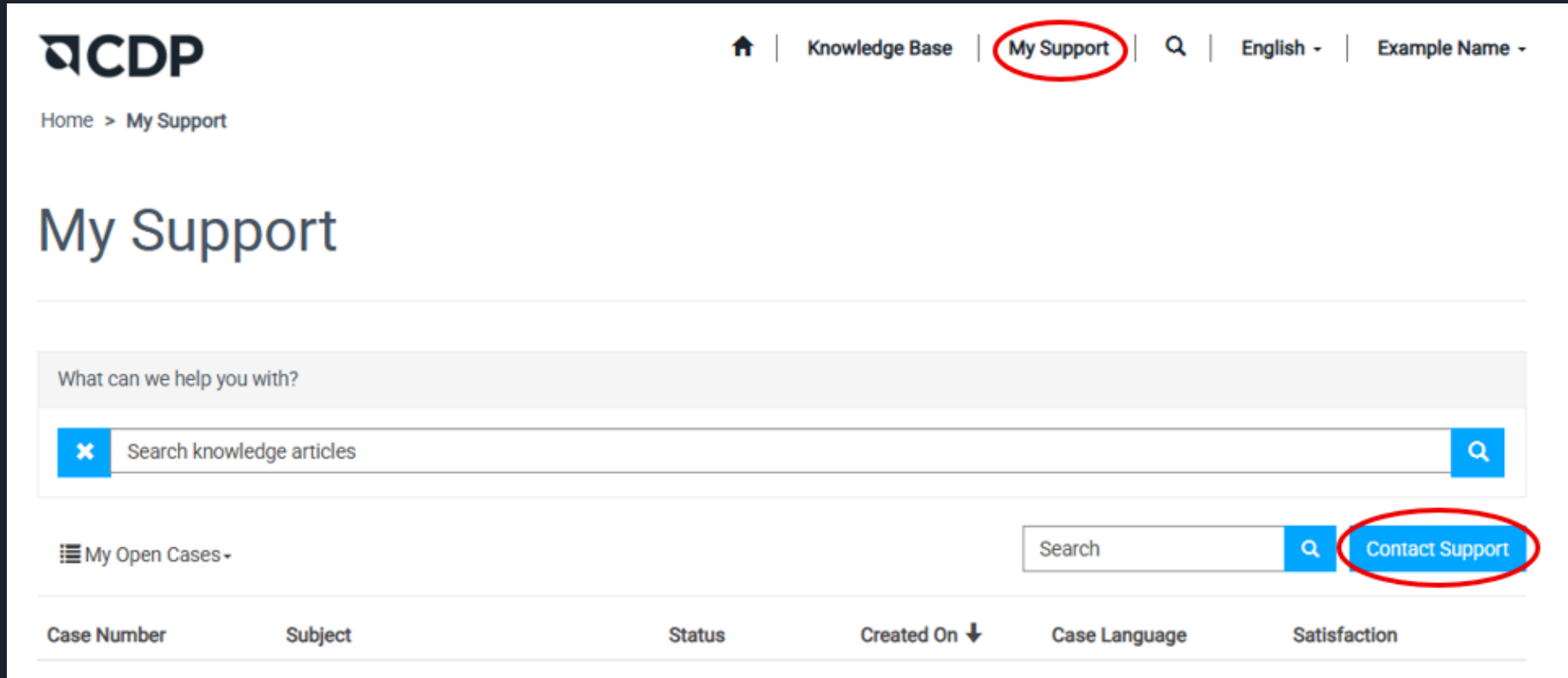


This screenshot shows the CDP interface with a sidebar on the left. The sidebar contains the following items: Home (house icon), Help Center (document icon with a question mark, highlighted with a red box), Reporting guidance (document icon), Additional guidance (document icon), Get in touch (document icon), Support (question mark icon, highlighted with a red background), Give feedback (speech bubble icon with an exclamation mark), and Settings (gear icon). The main content area on the right has a header stating "4 organizations are requesting you to disclose through CDP." Below this is a section titled "Need support?" with the text "Find how to guides, videos and technical support in our knowledge articles." and a red link "Visit the Help Center >". At the bottom is a "Guidance" section with the text "CDP's guidance provides detailed advice for the 2024".



# Contacting Help Center

*To get help from CDP account managers and support team*



The screenshot shows the CDP 'My Support' interface. At the top, the navigation bar includes the CDP logo, a home icon, 'Knowledge Base', 'My Support' (circled in red), a search icon, 'English', and 'Example Name'. Below the navigation bar, the breadcrumb 'Home > My Support' is visible. The main heading 'My Support' is prominently displayed. A search bar with the placeholder 'What can we help you with?' contains the text 'Search knowledge articles' and a search icon. Below the search bar, there is a section for 'My Open Cases' with a list icon and a dropdown arrow. To the right of this section is another search bar with the text 'Search' and a search icon, followed by a 'Contact Support' button (circled in red). At the bottom, a table header is visible with columns: Case Number, Subject, Status, Created On (with a downward arrow), Case Language, and Satisfaction.

CDP

Home > My Support

## My Support

What can we help you with?

Search knowledge articles

My Open Cases

Search

Contact Support

Case Number	Subject	Status	Created On ↓	Case Language	Satisfaction
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An aerial photograph of a dense forest with trees in various shades of green, yellow, and orange, indicating autumn. A dark, winding road cuts through the forest. A small white car is visible on the road. The image is partially obscured by a white diagonal shape on the left side.

# Thank you!

Please contact our support team  
through [Help Centre](#) for any questions

