CDP Disclosure 2026: Bite-Sized Guidance

For companies responding to a request from one or more customers

Welcome to CDP disclosure in 2026. This resource is intended to assist suppliers that are new to CDP disclosure and are just getting started on their sustainability journey and those looking to develop their environmental disclosure by expanding the scope of their response.

The list of key performance indicators (KPIs) and guidance materials below should serve as a useful starting point for suppliers responding to a disclosure request from customers. Many requesting customers may also engage with their suppliers directly to communicate their expectations on which questions they prioritize and provide further guidance.

Note that environmental issues are integrated into a single questionnaire. Therefore, your company may be asked to answer questions in modules related to forest, water, plastics, biodiversity, and ocean activities. For more information on key questions within these modules, please refer to the relevant sections within this document.

Please see the CDP website for the complete disclosure timeline. For more practical guidance on answering the questions please see the regional webpages for our Group Disclosure Support Series - Asia Pacific, China, Europe , Japan, Latin America (Brazilian Portuguese), Latin America (Spanish) and North America and CDP 2026 Disclosure Webinars. For questions not addressed in this document or the CDP FAQ page, please visit our Help Center.

Contents

KPIs: Climate Change p.2-4
KPIs: Forests p.5-7
KPIs: Water Security p.8-10
KPIs: Plastics p.11
KPIs: Biodiversity p.12
KPIs: Ocean p.13

KPIs: Climate Change

General Resources:

- Question bank: 2026 Questionnaire and reporting guidance
- CDP Corporate Disclosure: Key changes for 2026
- CDP SME Questionnaire Overview
- GHG Protocol Corporate Standard
- EPA GHG Emissions Calculator
- CDP Disclosure: Technical Notes

KPIs for suppliers new to CDP disclosure

KPI	Question No. (Full)	Question No. (SME)	2026 Question Text	Additional Guidance
Scope 1 emissions	7.6	20.4	What were your organization's gross global Scope 1 emissions in metric tons CO2e?	GHG Protocol Corporate Standard EPA GHG Emissions Calculator GHG Protocol Calculation Tools IPCC Emission Factor Database (EFDB) SME Climate Hub Carbon Calculator
Scope 2 emissions	7.7	20.5	What were your organization's gross global Scope 2 emissions in metric tons CO2e?	CDP Technical Note: Accounting of Scope 2 Emissions GHG Protocol Scope 2 Guidance
Emissions intensity	7.45	-	Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.	2025 CDP Supplier Support Webinar: Climate Change (refer to slides 26-27)
Identification, Assessment and Management of Dependencies, Impacts, Risks, and Opportunities	2.2.1	15.1	Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?	Taskforce on Nature-related Financial Disclosures
Emissions reduction initiatives	7.55, 7.55.2	20.17, 20.17.1	Did you have emissions reduction initiatives that were active within the reporting year? Provide details on the emissions reduction initiatives implemented in the reporting year in the table below	SME Climate Hub Exponential Roadmap- The 1.5 Business Playbook (See Actions- Pillar 1)

KPIs for suppliers developing their CDP disclosure

KPI	Question No.(Full)	Question No. (SME)	2026 Question Text	Additional Guidance
Set an emissions reduction target	7.53, 7.53.1, 7.53.2	20.16, 20.16.1, 20.16.2	Did you have an emissions target that was active in the reporting year? Provide details of your absolute/intensity emissions targets and progress made against those targets.	Structured climate targets include a target type, base year, target year, Scope covered and % of targeted reduction. For more information on baselining see- GHG Protocol Chapter 5
Emissions verification	7.9, 7.91, 7.9.2	20.8	Indicate the verification/assurance status that applies to your reported emissions.	CDP Verification guidance and providers Verification FAQs
Allocate emissions to requesting customers	7.26	20.12	Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.	2025 CDP Supplier Support webinar: Climate Change (refer to slides 28-29) Chapter 8 of the GHG Protocol Scope 3 Accounting Standard
Report on your renewable energy/electricity use	7.30, 7.30.1	20.15, 20.15.1, 20.15.2	Report your organization's energy consumption totals (excluding feedstocks) in MWh. (Full) Provide a breakdown by country/area of your purchased or acquired electricity consumption in MWh. (SME) Report your organization's consumption of purchased or acquired electricity in MWh (SME)	CDP Technical Note: Conversion of fuel data to MWh
Scope 3 emissions	7.8	20.7	Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions	CDP Technical Note: Relevance of Scope 3 Categories by Sector GHG Protocol - Corporate Value Chain Standard 2026 Report: Sustainable Supply Chains

KPIs for suppliers advancing their disclosure

KPI	Question No.(Full)	Question No. (SME)	2026 Question Text	Additional Guidance
Governance of climate-related issues	4.1.1	17.1	Is there responsibility for environmental issues within your organization?	
Set a Science-Based Target	7.53.1, 7.53.2	20.16.1, 20.16.2	Provide details of your absolute/intensity emissions targets and progress made against those targets.	CDP Technical Note on Science-Based Targets SBTi's Frequently Asked Questions for SMEs Science Based Targets Standards-and Guidance Science Based Target FAQ
Develop a Climate Transition Plan	5.2	18.2	Does your organization's strategy include a climate transition plan?	CDP- Climate Transition Plans CDP Technical Note: Reporting on Climate Transition Plans
Internal price on carbon	5.10, 5.10.1	-	Provide details of your organization's internal price on carbon.	CDP Technical Note on Carbon Pricing
Value chain mapping	1.24	-	Has your organization mapped its value chain?	Mapping the value chain is an important step in determining and engaging on any potential environmental impacts.
Supply Chain Engagement	5.11, 5.11.7, 5.11.9	18.3	Do you engage with your value chain on environmental issues?	CDP Technical Note: Relevance of Scope 3 Categories by Sector 2026 Report: Sustainable Supply Chains SBTi Supplier Engagement Guidance
Collaborative opportunities	5.12, 5.13	18.4, 18.5	Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.	Select column 1 "Requesting member" to disclose to each customer. Section 9 of Terms of Disclosure - CDP applies.

KPIs: Forests

General Resources:

- CDP Question Bank: Forests
- CDP Technical Note: Reporting progress on Deforestation and Conversion-free value chains
- CDP Technical Note: Reporting Commodity Volumes
- Proforest Academy: e-learning platform
- AFi Operational Guidance: Reporting, Disclosure and Claims
- AFi Tools & Guides
- Core Criteria for Mature Landscape Initiatives

KPIs for suppliers new to CDP disclosure

KPI	Question No.(Full)	Question No. (SME)	2026 Question Text	Additional Guidance
Value chain mapping	1.24		Has your organization mapped its value chain?	SBTN Value Chain Assessment TNFD Guidance on Value Chains
Commodities	1.22	14.8	Provide details on the commodities that you produce and/or source.	Respond at all geographic levels that are relevant. Your response to this question will determine which subsequent questions are presented.
Commodity volumes	8.2	21.2	Provide a breakdown of your disclosure volume per commodity.	CDP Technical Note: Reporting Commodity Volumes
Land use for Commodities	8.3	-	Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.	
Commodity origins	8.5	21.3	Provide details on the origins of your sourced volumes.	Define % split by country/area of origin and where available by subnational jurisdiction.
Identification, Assessment, and Management of Dependencies, Impacts, Risks, and Opportunities	2.2, 2.2.1	15.1	Does your organization have a process for identifying, assessing, and managing forests-related dependencies and/or impacts?	TNFD LEAP Approach Report: Blind Spots on the Balance Sheet: Uncovering Financial Implications of Deforestation - CDP
Traceability	8.8	21.5	Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.	TRASE open data platform Accountability Framework initiative (AFi) guidance on supply chain management

KPIs for suppliers developing their CDP disclosure

KPI	Question No.(Full)	Question No. (SME)	2026 Question Text	Additional Guidance
DF/DCF status	8.9	21.6	Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.	CDP Technical Note: Reporting progress on Deforestation- and Conversion-free value chains
Production monitoring for DF/DCF status	8.9.3	21.6.1	Provide details of production unit monitoring used to determine deforestation free (DF) or deforestation and conversion free (DCF) status of volumes since specified cutoff date.(Full) Provide details of the methods used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of your disclosed commodities. (SME)	If answer yes to above, provide, by commodity, the percentage volume determined as DF/DCF through monitoring of production unit and details of the monitoring approach. Responsible-Production-Acct-Framework-Accountability-Framework.pdf
Certification	8.12	21.7	Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.	AFi: Using certification in responsible sourcing
GHG emission reductions from land use	8.13	21.8	Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?	GHG protocol Land sector and removals guidance
Commodity specific no deforestation/no conversion target	8.7, 8.7.1	21.4, 21.4.1	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? Provide details on your no-deforestation or no-conversion target that was active during the reporting year	AFi Explainer: Setting and Implementing No-Deforestation Commitments Under SBTi FLAG No Conversion of Natural Ecosystems – Science Based Targets Network
Other forests targets	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.	SBTi FLAG guidance & target setting tools

KPIs for suppliers advancing their disclosure

KPI	Question No.(Full)	Question No. (SME)	2026 Question Text	Additional Guidance
Governance of forest-related issues	4.1.1	17.1	Is there responsibility for environmental issues within your organization?	
Forests risks/opportunities in strategy & financial planning	5.3, 5.3.2	18.1	Have environmental risks and opportunities affected your strategy and/or financial planning?	
Supplier engagement & non-compliance measures	5.11, 5.11.1-5.11.9	18.3	Do you engage with your value chain on environmental issues? Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.	
Landscape Initiatives	8.15	-	Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?	Core Criteria for Mature Landscape Initiatives
Restoration projects	8.17	-	Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?	
Collaboration	5.12, 5.13	18.4, 18.5	Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.	

KPIs: Water Security

General Resources:

- CDP Water Watch – CDP
- CDP Technical Note on Water Accounting
- CDP Global Water Report 2023: Stewardship at the Source
- Fair Water Footprints
- SBTN Freshwater Hub
- WRI Aqueduct Water Risk Atlas
- WWF Water Risk Filter
- Water Disclosure in EU Regulation
- Corporate water stewardship and science-based targets for freshwater – CDP
- Embedding Water-related Risks in Financial Stability Frameworks

KPIs for suppliers new to CDP disclosure

KPI	Question No.(Full)	Question No. (SME)	2026 Question Text	Additional Guidance
Geolocation data of facilities	1.8, 1.8.1	-	Please provide all available geolocation data for your facilities.	The geodetic system that should be used is the WGS 84. If you wish to find geo-location data for your facilities, iTouchMap allows you to enter an address and will return the latitude and longitude coordinates.
Water Accounting (*total* volumes)	9.2, 9.2.2, 9.3, 9.3.1	22.1	What are the total volumes of water **withdrawn, discharged, and consumed** across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?	CDP Technical Note on Water Accounting
Identification, Assessment, and Management of Dependencies, Impacts, Risks, and Opportunities	2.2, 2.2.1	15.1	Does your organization have a process for identifying, assessing, and managing water-related dependencies and/or impacts?	Water Risk Atlas Embedding Water-related Risks in Financial Stability Frameworks
Facility-level: Water-related dependencies, impacts, risks, and opportunities	9.3	22.4	In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?	Water Risk Atlas

KPIs for suppliers developing their CDP disclosure

KPI	Question No.(Full)	Question No. (SME)	2026 Question Text	Additional Guidance
Publicly available water policy	4.6, 4.6.1	17.2	Does your organization have an environmental policy that addresses water issues?	
Company-wide water-related targets	9.15, 9.15.1	22.7, 22.7.1	Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.	Guide to Set Site Water Targets Setting Site Water Targets Informed by Catchment Context: A Guide for Companies SBTN Freshwater Hub
Impact on requesting customer(s) & intensity	9.4, 9.4.1, 9.12	22.5	Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member? Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?	CDP Technical Note on Water Accounting
Sustainable withdrawals	9.2.4	22.3.1	Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.	WRI Aqueduct Water Risk Atlas WWF Water Risk Filter Fair Water Footprint
Measures towards zero pollution	2.5, 2.5.1, 9.13	-	Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities. Do any of your products contain substances classified as hazardous by a regulatory authority?	

KPIs for suppliers advancing their disclosure

KPI	Question No.(Full)	Question No. (SME)	2026 Question Text	Additional Guidance
Governance on water security	4.1.1, 4.1.2	17.1	Is there responsibility for environmental issues within your organization?	
Integrating water security into business strategy	5.3.1, 5.3.2	18.1	Describe where and how environmental risks and opportunities have affected your strategy and financial planning.	Embedding Water-related Risks in Financial Stability Frameworks
Supplier engagement & non-compliance measures	5.11, 5.11.1-5.11.9	18.3	Do you engage with your value chain on water-related issues? Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.	
Low water impact products and/or services	9.14	-	Do you classify any of your current products and/or services as low water impact?	
Internal price on water	5.10, 5.10.2	-	Does your organization use an internal price on water-related externalities?	Internal water price = a monetary value assigned within an organization's financial calculations, going beyond direct costs like utility bills, to account for both internal and external costs and benefits associated with water use.
Collaboration	5.12, 5.13	18.4, 18.5	Indicate any mutually beneficial water-related initiatives you could collaborate on with specific CDP Supply Chain members.	Options include new products, product water assessments, promoting river basin action, communicating awards, publishing case studies, and more.

KPIs: Plastics

KPI	Question No.(Full)	2026 Question Text	Additional Guidance
Value chain mapping	1.24 & 1.24.1	Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?	
Assessment of current plastics risks, impacts, dependencies and opportunities	2.2, 2.2.1, 2.2.2, 2.2.7, 3.1	Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?	TNFD: Identification and assessment of nature-related issues SBT: Step 1 Assess – Technical Guidance Risk unwrapped: Plastic pollution as a material business risk
Accounting	10.3, 10.4, 10.5, 10.6	Provide the total weight of plastic polymers, durable goods, and plastic packaging sold and indicate the raw material content. Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.	EMF's Global Commitment definitions and reporting guidelines 2030 CDP Technical Note on Plastics Disclosure
Disclosure on plastics-related targets	10.1, 10.1.1	Do you have plastics-related targets? Provide details of your plastics-related targets.	Circular economy glossary
Engaging your value chain on plastics-related issues	5.11, 10.2	Do you engage your value chain on plastics? Indicate whether your organization engages in provision of services that use plastic packaging.	CDP Technical Note: Relevance of Scope 3 Categories by Sector 2026 Report: Sustainable Supply Chains

KPIs: Biodiversity

KPI	Question No.(Full)	2026 Question Text	Additional Guidance
Disclosure of activities in biodiversity-sensitive areas	11.4, 11.4.1	Does your organization have activities located in or near to areas important for biodiversity in the reporting year?	Integrated Biodiversity Assessment Tool World Database of KBAs Explore the World's Protected Areas IUCN Red List of Threatened Species
Assessment of biodiversity risks, impacts & dependencies	2.2, 2.2.1, 2.2.2	Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts? Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?	WWF Biodiversity Risk Filter
Actions to manage impacts in biodiversity-sensitive areas	11.2, 11.7/11.7.1	What actions has your organization taken in the reporting year to progress your biodiversity-related commitments? Do you adopt biodiversity action plans to manage your impacts on biodiversity?	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources | International Finance Corporation (IFC) IUCN: Guidelines for planning and monitoring corporate biodiversity performance IPIECA: A cross-sector guide for implementing the Mitigation Hierarchy IPIECA: A guide to developing biodiversity action plans

KPIs: Ocean

Target Datapoint	Question No.(Full)	2026 Question Text	Additional Guidance
Identification, Assessment and Management of Dependencies, Impacts, Risks, and Opportunities	2.2, 2.2.1, 2.2.2	Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts? Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?	TNFD: Guidance on the identification and assessment of nature-related issues: the LEAP approach
Disclosure of ocean-related risks and opportunities	3.1	Have you identified any Ocean risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?	
Engaging your value chain on ocean-related issues	5.11, 5.11.1, 5.11.2	Do you engage with your value chain on environmental issues? Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment? Does your organization prioritize which suppliers to engage with on environmental issues	
Report level of governance of ocean-related issues	4.1.1, 4.1.2	Is there board-level oversight of Ocean-related issues within your organization? Identify the positions of the individuals or committees on the board with accountability for Ocean issues.	
Ocean-related targets	5.16	Do you have any ocean-related targets active in the reporting year?	SBTN: Ocean Hub