Optimising your 2026 CDP Disclosure

- Is CDP still relevant?
- Common questionnaire pitfalls and how to avoid them
- Preparing for CDP 2026 and beyond

Prepared by
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Is CDP still relevant?

In a climate of corporate reporting fatigue and regulatory uncertainty, it’s unsurprising many are asking whether CDP is still worth the time and resource investment. Despite the perceived “pullback” from sustainability narratives, there is still a clear business case for responding and getting a good score.

Investors still use CDP scores to screen risks and guide investment decisions

CDP feeds into many ESG rating agency scoring methodologies and is strategically focused on being a “one stop shop” for investors. In addition, investors and asset managers develop their own internal ratings to assess funds, and often use CDP scores as a key weighted input into ratings.

CDP scores can improve supply chain access

Even if consumer-facing sustainability messaging softens, business-facing accountability is increasing. CDP scores can influence B2B reputation and procurement decisions. Thousands of reporting companies do so because their major customers require it.

CDP data complements other frameworks

CDP aligns with many other ESG reporting frameworks (notably ISSB and CSRD/ESRS), some of which are being embedded into mandatory reporting. CDP can act as a “data conduit” to reduce duplication and help you prepare for future regulatory compliance.

2024-2026: changes and challenges

Questionnaire changes

In 2024, CDP completely restructured their questionnaire by introducing integration between modules across the issues of Climate, Water Security, and Forest. Essential criteria or “hurdles” were also introduced at all levels of scoring (Disclosure, Awareness, Management, and Leadership) that can cap respondents scores to a lower level regardless of the total points achieved.

Timeline changes

The major changes to the questionnaire and scoring structure led to shifts in the disclosure timeline. The shift from an end of July deadline, to mid-September creates challenges for many European companies, whose holiday period in August disrupts the disclosure cycle.

Remaining challenges

2025 saw a much smoother disclosure process, with a relatively small number of changes to the questionnaire and scoring methodology, and a stable online portal. Probably the biggest single challenge posed by the new integrated Disclosure is interpreting the question guidance and scoring criteria, which together run to over 1200 pages for the Climate module and Integrated modules alone.

Common mistakes

Given the complexity of the questionnaire and scoring methodology, there are a number of challenges that responders frequently face. The recent questionnaire changes and the evolution of the scoring method over the years mean that the most common challenges have also changed over time.

From our experience working with clients, there are a few key mistakes that can cost a significant number of points.

Failing to provide financial information linked to risks and opportunities

Verification and assurance documents not meeting CDP standards

Not considering consistency and question interdependencies

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Financial impact of R&Os

The link between finance and sustainability continues to be the focus of reporting frameworks and regulations including IFRS S1 and S2, TNFD, and EU Taxonomy. The disclosure of Risks and Opportunities is a key area of the CDP questionnaire that reflects this.

Failing to include **financial estimates** of the actual or potential impact of environmental risks and opportunities can cost respondents a significant number of points.

Our recommendation:
Provide financial estimates for each row and each time horizon selected, making sure to also provide the cost to respond to the risk or realise the opportunity. Where possible, it is best practice to also provide a clear explanation of how these estimates were calculated in the relevant columns.

Assurance and verification

Providing the correct evidence of certification and assurance can make a significant difference to your final score.

A significant number of points depend on providing **verification documents that meet specific criteria** outlined in the scoring methodology. These include, but are not limited to, using a standard recognised by CDP, specifying what data the assurance process covered, and providing a clear statement of the findings of the verification.

Our recommendation:
Get verification for your data early on in the process and double-check the verification documents attached meet all the criteria listed by CDP in its scoring methodology. CDP also provides a template that companies and verifiers can use to ensure the assurance statement meets these criteria.

Consistency and scoring interdependencies

Another pitfall for many respondents is not checking the information provided is consistent across different areas of the response. This is especially challenging when different teams are responsible for completing different modules.

While many questions are scored independently, the **scoring of some questions is dependent on the selections made in different questions or even different modules**.

Our recommendation:
Check your response is consistent across different questions. For example, ensure that any breakdowns of Scope 1 or 2 emissions add up to the same figure previously provided (within a reasonable error margin). Avoid getting caught out by interdependent questions by checking which questions are linked, and what selections need to be matched across them.

Future direction

Shift toward a broader, integrated environmental disclosure system

Currently unscored, the Biodiversity and Plastics modules are expected to become part of the scoring in the future. Together with the Ocean questions set to be introduced in 2026, there is an increasing emphasis on nature-related risks and impacts. While there isn’t an exact date by which these modules will be scored, CDP encourages companies to respond to these sections to prepare for future accountability.

Further alignment with frameworks

Already fully aligned with IFRS S2, CDP has committed to further alignement with TNFD and close interoperability with ESRS and EU Taxonomy. These actions support CDP plans to position itself as the go-to global disclosure platform that helps businesses comply with upcoming regulations without duplication.

Increased focus on supply chains

CDP is strategically focused on expanding its role beyond corporate reporting into value-chain accountability, especially through: growth of the CDP Supply Chain Programme; stronger supplier scoring and buyer screening tools; and increased use of CDP data in procurement, financing, and insurance decisions.

What you can do now

Identify and close gaps

Identifying areas of weakness in your response is the first crucial step to improve your score. While some points can easily be gained with minor changes, in many cases the scoring is dependent on key actions that may take more time and preparation (e.g. using scenario analysis).

OUR SOLUTIONS

- Gap analysis using our ***ScoreCHECK*** tool.
- **Scenario analysis** and **financial impact assessment**.

Get assurance early

Ensure all your data controls are in place and get your data verified early to ensure all the documents are ready in time and meet CDP requirements.

OUR SOLUTIONS

- Get your carbon data audit-ready with **Carbon Alt Delete**.

Revisit targets

SBTi requires approved targets to be reviewed every 5 years. Check whether you need to revisit your targets and avoid potentially losing points by maintaining SBTi approval.

OUR SOLUTIONS

- Work with our **Science Based Targets experts** to restate your targets or get your targets approved by the SBTi.

How we can help you prepare for 2026

Get your team up-to-speed

Cooperation across sustainability and financial teams is becoming more and more crucial to securing a good score. If anyone on your team is new to the CDP process, IMS is offering a short **“Intro to CDP”** call to explain how the disclosure and scoring work.

Identify gaps

The 2026 CDP submission window has not opened yet, but you can still get valuable data from running a *ScoreCHECK* on your 2025 response. IMS can help you understand where points were lost and what you can do to improve your response next year.

Improve

We can help you prepare early to achieve extra points in areas such as **Scenario Analysis, Financial Impact Assessment** of Risks and Opportunities, and **Science Based Targets** Setting (or restatement).

Why work with IMS?

IMS supported clients clients with over 40 CDP responses across all three disclosure areas. Our unique *ScoreCHECK* tool offers clarity over gaps in reporting and reliable score prediction.

Our experts have extensive experience and knowledge of the CDP questionnaire and scoring system. Working alongside your team, they can explain your predicted score, highlight any weaknesses in your response, and recommend any actionable steps to improve your score.

In the past three years alone, we worked on CDP submissions for clients across a wide variety of industries, including: Forestry, Construction, Finance, House-building, Agriculture, Utilities, Chemicals, Automotive, Retail, Manufacturing, and Advertising.

44% of clients scored A

44% of clients IMS supported in 2025 achieved an A score, with 53% achieving either an A- or B.

1 of only 8 “Triple A” scores

In 2024, only 8 companies globally achieved a perfect A score across all three disclosures (“triple A”), one of them, and the only UK company to achieve this, was supported by IMS. This was repeated in 2025.

From D to A

In 2025, IMS helped a client improve their score from a D to an A in just one year.

ScoreCHECK

In addition to the knowledge and expertise provided by our team, IMS has developed *"ScoreCHECK"* a modelling tool that we use to identify gaps and weaknesses in a client's CDP Disclosure(s). *ScoreCHECK* reviews every single question in your response and scores each one for Disclosure, Awareness, Management and Leadership points. Our consultants then provide a GAP analysis report, indicating where points are likely to be lost, and why.

ScoreCHECK is unique to IMS and used exclusively for the benefit of IMS clients. In 2024, over 95% of the scores predicted by the IMS *ScoreCHECK* were achieved. In the rare cases where scores were not as expected, the detailed information available from *ScoreCHECK* was used to support appeals to CDP.

Detailed gap analysis provides you with actionable steps to improve your score

Accurate score prediction helps manage expectations internally and supports appeals

Fully updated every year to reflect all changes to the CDP questionnaire and scoring methodology

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How *ScoreCHECK* supports appeals

The appeals process

The appeals procedure adopted by CDP a few years ago makes it very difficult to launch a successful appeal, because there is no transparency in the summary report issued by CDP of where points were gained or lost. So, it is up to the submitting company to provide suitable evidence of a mis-score, without knowledge of how points have been allocated.

ScoreCHECK provides evidence

The IMS *ScoreCHECK* provides a detailed, point-by-point breakdown for every question in the response. As a consequence, when comparing the aggregated score supplied by CDP for each question category with the IMS *ScoreCHECK*, it is possible to launch an appeal which includes specific reference to the anticipated points for each scoring category.

Past success

Over the years, disclosing companies have launched several successful appeals supported by data from the IMS *ScoreCHECK*. One client whose response had been mis-scored successfully had their score changed to an A. Responders can put the IMS *ScoreCHECK* to good use for appeals, even if IMS didn't assist with the original Disclosure. We can run a *ScoreCHECK* on your submission and if the result doesn't match the score you received, you may have grounds to launch an appeal.

Meet the experts

Graham Sprigg

FRSA

Founder of IMS Consulting, with 35 years of experience in the field. Applying his expertise, he supports major companies across Europe and North America, helping them integrate sustainable practices and improve the transparency of their environmental actions.

Helen Wain

ACA CTA

Helen is a Chartered Accountant who leads investor-related reporting and strategy at IMS. She helps organisations integrate climate risk, transition planning, and net-zero strategy into financial decision-making and investor disclosures, bridging the gap between sustainability and finance.

Vittoria Caselgrandi

Senior Consultant

Carbon disclosure and reporting expert. Vittoria helps organisations navigate their CDP disclosure process, identifying key areas for improvement and implementing strategies to improve their score.

Supported by an experienced team of carbon consultants.

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Get in touch

Contact us to find out how we can support you on your CDP journey.

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