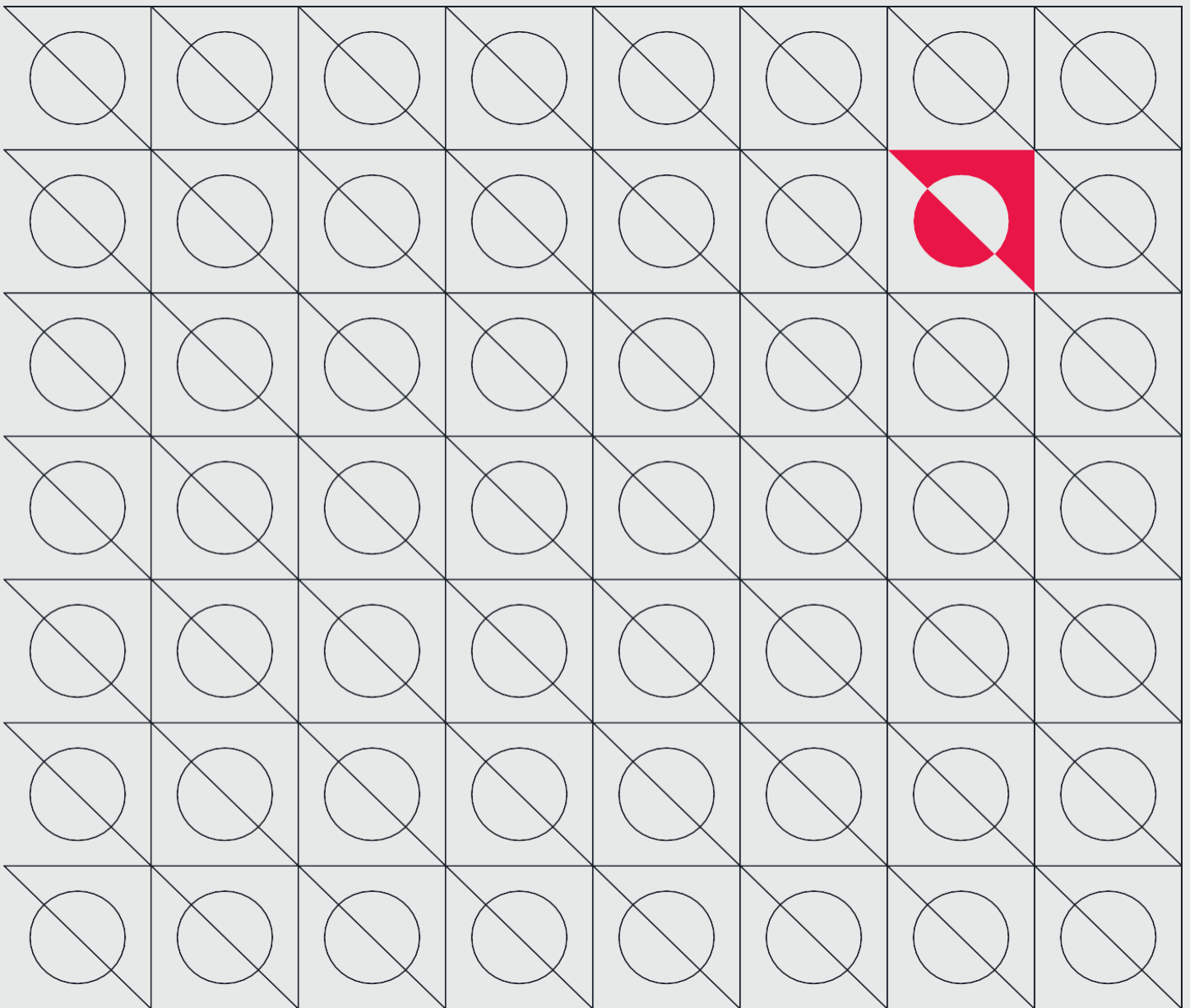


# High-level mapping between the TNFD disclosure recommendations and CDP's 2026 questionnaire



## Version

Version	Revision date	Revision summary
1.0	5 July 2024	<ul style="list-style-type: none"><li>Publication of Mapping TNFD to CDP's 2024 Questionnaire</li></ul>
2.0	20 April 2026	<ul style="list-style-type: none"><li>Update of Mapping TNFD to CDP's 2026 Questionnaire</li></ul>

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# 1. Introduction

CDP's global disclosure platform supports the implementation of standards and frameworks at scale whilst continuing to raise ambition for corporate environmental disclosure. CDP translates frameworks into disclosure questions with a standardized annual format, providing investors and organizations with a unique platform where frameworks and standards can be brought into real-world practice through the collection, analysis and sharing of data.

The Taskforce on Nature-related Financial Disclosure (TNFD)'s recommended disclosures, additional guidance including the LEAP approach and metrics represent a comprehensive framework for organizations looking to identify, assess, manage, and, where appropriate, disclose their full range of nature-related dependencies, impacts, risks and opportunities (DIROs). CDP is a knowledge and delivery partner of the TNFD, having contributed to technical development as well as beginning to work towards mainstreaming and scaling of the recommendations. By reporting through CDP's questionnaire, organizations can disclose TNFD-aligned primary data directly to their stakeholders and the wider global market.

This document is intended for disclosure preparers and related stakeholders at organizations and financial institutions to help understand how information and data from the preparation of TNFD disclosures can be applied to the CDP questionnaire, and vice versa. The **mapping tables** in this document also provide a summary of these connections between CDP questions for 2026 and the TNFD recommendations.

- Table 1 maps CDP questions to TNFD disclosure recommendations.
- Table 2 is vice versa, mapping TNFD disclosure recommendations to CDP questions.

Most questions are applicable to all sectors. We have highlighted those only applicable to the Financial Services sector (designated as "FS only").

These mappings should not be interpreted as full alignment between a CDP question and a TNFD recommendation. CDP questions might cover one or more elements of a TNFD recommendation, and CDP questions might equally ask for information that goes beyond the TNFD recommendations. The CDP questionnaire and mapping tables should not be taken as alternative text to the TNFD recommendations or as modifying the recommendations. For a more detailed correspondence mapping that indicates the level of alignment between CDP's questions and TNFD's disclosure recommendations and disclosure metrics, see [CDP's Alignment with Disclosure Frameworks and Standards](#).

## 2. CDP's approach to align with TNFD

CDP's 2026 questionnaire is partially aligned with the TNFD's recommended disclosures, and alignment efforts will be further incorporated into subsequent questionnaires to support the reporting activities and requirements of market participants globally. The 2026 CDP alignment process was informed by an analysis of existing alignment with the TNFD recommendations and identification of alignment opportunities. With input from the TNFD technical team, this culminated in the development of modified CDP datapoints and guidance to increase alignment with the TNFD recommendations. In addition, Ocean disclosure has been introduced to the CDP questionnaire for 2026, which has improved CDP's coverage of the TNFD's four realms of nature (atmosphere, land, freshwater and ocean).

Table 1. CDP questions mapped to TNFD disclosure recommendations

CDP question number	CDP question text	TNFD recommendation
1.5	Provide details on your reporting boundary.	Risk & impact management A(ii)
1.22	Provide details on the commodities that you produce and/or source.	Metrics & targets B
1.24	Has your organization mapped its value chain?	Risk & impact management A(ii)
2.1	How does your organization define short-, medium-, and long-term time horizons in relation to your dependencies, impacts, risks, and opportunities?	Strategy A Risk & impact management A(i) Risk & impact management A(ii)
2.2.1	Does your organization have a process to identify, assess, and manage risks and/or opportunities?	Risk & impact management A(i) Risk & impact management A(ii)
2.2.2	Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities.	Governance C Risk & impact management A(i) Risk & impact management A(ii) Risk & impact management B Risk & impact management C Metrics & targets A Metrics & targets B

CDP question number	CDP question text	TNFD recommendation
2.2.5	Does your organization have a process for identifying, assessing, and managing environmental risks and opportunities related to your portfolio activities? (FS only)	Risk & impact management A(i) Additional guidance for FIs: Risk & impact management A(ii)
2.2.6	Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities related to your portfolio activities. (FS only)	Additional guidance for FIs: Governance C Strategy A Risk & impact management A(i) Additional guidance for FIs: Risk & impact management A(ii) Risk & impact management B Additional guidance for FIs: Risk & impact management C Additional guidance for FIs: Metrics & targets A Additional guidance for FIs: Metrics & targets B
2.2.7	Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?	Strategy A Risk & impact management A(i) Risk & impact management A(ii) Risk & impact management B
2.3	Have you identified priority locations across your value chain?	Strategy A Strategy D Metrics & targets B
2.4	How does your organization define substantive effects on your organization?	Risk & impact management A(i) Risk & impact management A(ii)
2.5	Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?	Metrics & targets B
2.5.1	Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.	Strategy A Strategy B Metrics & targets B

CDP question number	CDP question text	TNFD recommendation
3.1.1	Provide details of the environmental risks identified 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.	Strategy A Strategy B Strategy C Metrics & targets A
3.1.2	Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.	Metrics & targets A
3.2	Within each river basin, how many facilities are exposed to substantive effects of water-related risks and what percentage of your total number of facilities does this represent?	Strategy A Strategy B Strategy D Metrics & targets A
3.3	In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?	Metrics & targets A
3.3.1	Provide the total number and financial value of all water-related fines.	Metrics & targets A
3.3.2	Provide details for all significant fines, enforcement orders and/or other penalties for water-related regulatory violations in the reporting year, and your plans for resolving them.	Strategy B Metrics & targets A
3.6.1	Provide details of the environmental opportunities identified 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.	Strategy A Strategy B Metrics & targets A
3.6.2	Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.	Metrics & targets A
4.1.1	Is there board-level oversight of environmental issues within your organization?	Governance A
4.1.2	Identify the positions (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.	Governance A
4.2	Does your organization's board have competency on environmental issues?	Governance A
4.3	Is there management-level responsibility for environmental issues within your organization?	Governance B
4.3.1	Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).	Governance B

CDP question number	CDP question text	TNFD recommendation
4.5	Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?	Governance A
4.5.1	Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).	Governance A
4.6.1	Provide details of your environmental policies.	Governance C Strategy B Metrics & targets B
4.7.1	Provide details of the policies which include environmental requirements that clients/investees need to meet. (FS only)	Additional guidance for FIs: Governance C Additional guidance for FIs: Metrics & targets B
4.7.2	Provide details of your exclusion policies related to industries, activities and/or locations exposed or contributing to environmental risks. (FS only)	Additional guidance for FIs: Metrics & targets B
4.11	In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?	Governance C
4.11.1	On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?	Governance C
4.11.2	Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.	Governance C
5.1.1	Provide details of the scenarios used in your organization's scenario analysis.	Strategy C
5.1.2	Provide details of the outcomes of your organization's scenario analysis.	Strategy C
5.3	Have environmental risks and opportunities affected your strategy and/or financial planning?	Strategy B
5.3.1	Describe where and how environmental risks and opportunities have affected your strategy.	Governance C Strategy B Strategy C
5.3.2	Describe where and how environmental risks and opportunities have affected your financial planning.	Strategy B Strategy C
5.11	Do you engage with your value chain on environmental issues?	Metrics & targets B
5.11.1	Does your organization assess and categorize suppliers according to their dependencies and/or impacts on the environment?	Strategy B Risk & impact management A(ii)

CDP question number	CDP question text	TNFD recommendation
5.11.2	Does your organization prioritize which suppliers to engage with on environmental issues?	Governance C Strategy B Risk & impact management A(ii)
5.11.3	Provide details of your environmental engagement strategy with your clients. (FS only)	Additional guidance for FIs: Governance C
5.11.4	Provide details of your environmental engagement strategy with your investees. (FS only)	Additional guidance for FIs: Governance C
5.11.5	Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?	Strategy B
5.11.6	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.	Governance C Strategy B
5.11.7	Provide further details of your organization's supplier engagement on environmental issues.	Governance C Strategy B
5.11.8	Provide details of any environmental smallholder engagement activity.	Governance C Strategy B
5.11.9	Provide details of any environmental engagement activity with other stakeholders in the value chain.	Governance C Strategy B
5.12	Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.	Strategy B
5.13.1	Specify the CDP supply chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.	Strategy B
5.14.1	Provide details of the environmental requirements that external asset managers have to meet as part of your organization's selection process and engagement. (FS only)	Additional guidance for FIs: Strategy B
5.16.1	Provide details of your ocean-related targets and the progress made.	Metrics & targets C
6.1	Provide details on your chosen consolidation approach for the calculation of environmental performance data.	Risk & impact management A(ii)
8.1.1	Provide details on these exclusions.	Risk & impact management A(ii)
8.2	Provide a breakdown of your disclosure volume per commodity.	Metrics & targets B
8.3	Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.	Strategy D Metrics & targets B

CDP question number	CDP question text	TNFD recommendation
8.4.1	Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.	Strategy D Metrics & targets B
8.7	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?	Metrics & targets C
8.7.1	Provide details on your no-deforestation or no-conversion target that was active during the reporting year.	Metrics & targets C
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.	Metrics & targets C
8.8.1	Provide details of the point to which your organization can trace its sourced volumes.	Strategy B
8.9	Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.	Metrics & targets B
8.9.1	Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cut-off date.	Strategy B Metrics & targets B
8.9.2	Provide details of third-party certification schemes not providing full DF/DCF assurance	Strategy B Metrics & targets B
8.9.3	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.	Metrics & targets B
8.9.4	Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.	Metrics & targets B
8.10.1	Provide details on the monitoring or estimating of your deforestation and conversion footprint.	Metrics & targets B
8.11.1	Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes	Strategy B Risk & impact management A(ii)
8.15	Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?	Metrics & targets B
8.15.1	Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.	Metrics & targets B

CDP question number	CDP question text	TNFD recommendation
8.15.2	Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.	Governance C Strategy A Strategy B Metrics & targets B
8.15.3	For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.	Metrics & targets B
8.16	Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?	Metrics & targets B
8.16.1	Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains.	Governance C Strategy B Metrics & targets B
8.17	Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?	Metrics & targets B
8.17.1	Provide details on your projects, including the extent, duration, and monitoring frequency. Please specify any measured outcomes.	Strategy B Metrics & targets B
9.2.4	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.	Metrics & targets B
9.2.8	Provide total water discharge data by destination.	Metrics & targets B
9.2.9	Within your direct operations, indicate the highest level(s) to which you treat your discharge.	Metrics & targets B
9.2.10	Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.	Metrics & targets B
9.3.1	For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.	Strategy D Metrics & targets B
9.15.1	Provide details of your water-related targets and the progress made.	Metrics & targets C
10.1.1	Provide details of your plastics-related targets.	Metrics & targets C
10.3	Provide the total weight of plastic polymers sold and indicate the raw material content.	Metrics & targets B

CDP question number	CDP question text	TNFD recommendation
10.4	Provide the total weight of plastic durable goods and durable components sold and/or used and indicate the raw material content.	Metrics & targets B
10.5	Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.	Metrics & targets B
10.5.3	Indicate the reusability and recyclability of of the plastic packaging you sold and/or used.	Metrics & targets B
11.4.1	Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.	Strategy B Strategy D
12.1.3	Provide details of the other metrics used to track the impact of your portfolio on the environment. (FS only)	Strategy A
12.6.1	Provide details of your existing products and services that enable clients to mitigate and/or adapt to the effects of environmental issues, including any taxonomy or methodology used to classify the products and services. (FS only)	Additional guidance for FIs: Strategy B
12.7.1	Provide details of your targets for deforestation- and conversion-free and/or water-secure lending, investing and/or insuring. (FS only)	Metrics & targets C
13.3	Provide the following information for the person that has signed off (approved) your CDP response.	Governance A

Table 2. TNFD disclosure recommendations mapped to CDP questions

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
Governance A	6	Module 4: Governance Module 13: Further Information & Sign Off	4.1.1: Is there board-level oversight of environmental issues within your organization? 4.1.2: Identify the positions (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues. 4.2: Does your organization's board have competency on environmental issues? 4.5: Do you provide monetary incentives for the management of environmental issues, including the attainment of targets? 4.5.1: Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals). 13.3: Provide the following information for the person that has signed off (approved) your CDP response.
Governance B	2	Module 4: Governance	4.3: Is there management-level responsibility for environmental issues within your organization? 4.3.1: Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).
Governance C	17	Module 2: Identification, Assessment and Management of Dependencies, Impacts, Risks, and Opportunities (DIRO) Module 4: Governance Module 5: Business Strategy Module 8: Environmental Performance – Forests	2.2.2: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities. 2.2.6: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities related to your portfolio activities. (FS only) 4.6.1: Provide details of your environmental policies. 4.7.1: Provide details of the policies which include environmental requirements that clients/investees need to meet. (FS only) 4.11: In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment? 4.11.1: On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year? 4.11.2: Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year. 5.3.1: Describe where and how environmental risks and opportunities have influenced your strategy. 5.11.2: Criteria informing which suppliers are prioritized for engagement on this environmental issue 5.11.3: Provide details of your environmental engagement strategy with your clients. (FS only) 5.11.4: Provide details of your environmental engagement strategy with your investees. (FS only)

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
			<p>5.11.6: 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.</p> <p>5.11.7: Provide further details of your organization's supplier engagement on environmental issues.</p> <p>5.11.8: Provide details of any environmental smallholder engagement activity.</p> <p>5.11.9: Provide details of any environmental engagement activity with other stakeholders in the value chain.</p> <p>8.15.2: Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.</p> <p>8.16.1: Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains.</p>
Strategy A	10	<p>Module 2: Identification, Assessment and Management of Dependencies, Impacts, Risks, and Opportunities (DIRO)</p> <p>Module 3: Disclosure of Risks and Opportunities</p> <p>Module 8: Environmental Performance – Forests</p> <p>Module 12: Environmental Performance –</p>	<p>2.1: How does your organization define short-, medium-, and long-term time horizons in relation to your dependencies, impacts, risks, and opportunities?</p> <p>2.2.6: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities related to your portfolio activities. (FS only)</p> <p>2.2.7: Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?</p> <p>2.3: Have you identified priority locations across your value chain?</p> <p>2.5.1: Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.</p> <p>3.1.1: Provide details of the environmental risks identified 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.</p> <p>3.2: Within each river basin, how many facilities are exposed to substantive effects of water-related risks and what percentage of your total number of facilities does this represent?</p> <p>3.6.1: Have you identified any environmental opportunities 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?</p> <p>8.15.2 Provide details of your engagement with landscape/jurisdictional initiatives to increase sustainable land use during the reporting year.</p> <p>12.1.3: Provide details of the other metrics used to track the impact of your portfolio on the environment.</p>

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
		Financial Services (FS)	
Strategy B	29	Module 2: Identification, Assessment and Management of Dependencies, Impacts, Risks, and Opportunities (DIRO)  Module 3: Disclosure of Risks and Opportunities  Module 4: Governance  Module 5: Business Strategy  Module 8: Environmental Performance – Forests  Module 11: Environmental Performance – Biodiversity	2.5.1: Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities. 3.1.1: Provide details of the environmental risks identified 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. 3.2: Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent? 3.3.2: Provide details for all significant fines, enforcement orders and/or other penalties for water-related regulatory violations in the reporting year, and your plans for resolving them. 3.6.1: Have you identified any environmental opportunities 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? 4.6.1: Provide details of your environmental policies. 5.3: Have environmental risks and opportunities affected your strategy and/or financial planning? 5.3.1: Describe where and how environmental risks and opportunities have affected your strategy. 5.3.2: Describe where and how environmental risks and opportunities have affected your financial planning. 5.11.1: Does your organization assess and categorize suppliers according to their dependencies and/or impacts on the environment? 5.11.2: Does your organization prioritize which suppliers to engage with on environmental issues? 5.11.5: Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process? 5.11.6: 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. 5.11.7: Provide further details of your organization’s supplier engagement on environmental issues. 5.11.8: Provide details of any environmental smallholder engagement activity. 5.11.9: Provide details of any environmental engagement activity with other stakeholders in the value chain. 5.12: Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members. 5.13.1: Specify the CDP supply chain members that have prompted your implementation of mutually

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
		Module 12: Environmental Performance – Financial Services (FS)	<p>beneficial environmental initiatives and provide information on the initiatives.</p> <p>5.14.1: Provide details of the environmental requirements that external asset managers have to meet as part of your organization's selection process and engagement. (FS only)</p> <p>8.8: 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.</p> <p>8.8.1: Provide details of the point to which your organization can trace its sourced volumes.</p> <p>8.9.1: Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cut-off date.</p> <p>8.9.2: Provide details of third-party certification schemes not providing full DF/DCF assurance</p> <p>8.11.1: Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes</p> <p>8.15.2: Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.</p> <p>8.16.1: Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains.</p> <p>8.17.1: Provide details on your projects, including the extent, duration, and monitoring frequency. Please specify any measured outcomes.</p> <p>11.4.1: Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.</p> <p>12.6.1: Provide details of your existing products and services that enable clients to mitigate and/or adapt to the effects of environmental issues, including any taxonomy or methodology used to classify the products and services. (FS only)</p>
Strategy C	5	<p>Module 3: Disclosure of Risks and Opportunities</p> <p>Module 5: Business Strategy</p>	<p>3.1.1: Provide details of the environmental risks identified 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.</p> <p>5.1.1: Provide details of the scenarios used in your organization's scenario analysis.</p> <p>5.1.2: Provide details of the outcomes of your organization's scenario analysis.</p> <p>5.3.1: Describe where and how environmental risks and opportunities have affected your strategy.</p> <p>5.3.2: Describe where and how environmental risks and opportunities have influenced your financial planning.</p>

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
Strategy D	6	Module 2: Identification, Assessment and Management of DIRO	
		Module 3: Disclosure of Risks and Opportunities	2.3: Have you identified priority locations across your value chain? 3.2: Within each river basin, how many facilities are exposed to substantive effects of water-related risks and what percentage of your total number of facilities does this represent?
		Module 8: Environmental Performance – Forests	8.3: Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities. 8.4.1: Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year. 9.3.1: For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.
		Module 9: Environmental Performance – Water Security	11.4.1: Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.
		Module 11: Environmental Performance - Biodiversity	
Risk & impact management A(i)	7	Module 2: Identification, Assessment and Management of DIRO	2.1: How does your organization define short-, medium-, and long-term time horizons in relation to your dependencies, impacts, risks, and opportunities? 2.2.1: Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities? 2.2.2: Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities. 2.2.5: Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities related to your portfolio activities?

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
			<p>2.2.6: Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities related to your portfolio activities. (FS only)</p> <p>2.2.7: Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?</p> <p>2.4: How does your organization define substantive effects on your organization?</p>
Risk & impact management A(ii)	14	Module 1: Introduction	1.5: Provide details on your reporting boundary.
			1.24: Has your organization mapped its value chain?
		Module 2: Identification, Assessment and Management of DIRO	<p>2.1: How does your organization define short-, medium-, and long-term time horizons in relation to your dependencies, impacts, risks, and opportunities?</p> <p>2.2.1: Does your organization have a process to identify, assess, and manage risks and/or opportunities?</p> <p>2.2.2: Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities.</p> <p>2.2.5: Does your organization have a process for identifying, assessing, and managing environmental risks and opportunities related to your portfolio activities? (FS only)</p>
		Module 5: Business Strategy	2.2.6: Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities related to your portfolio activities. (FS only)
		Module 6: Environmental Performance – Consolidation Approach	<p>2.2.7: Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?</p> <p>2.4: How does your organization define substantive effects on your organization?</p> <p>5.11.1: Does your organization assess and categorize suppliers according to their dependencies and/or impacts on the environment?</p> <p>5.11.2: Does your organization prioritize which suppliers to engage with on environmental issues?</p> <p>6.1: Provide details on your chosen consolidation approach for the calculation of environmental performance data.</p>
Module 8: Environmental Performance – Forests	<p>8.1.1: Provide details on these exclusions.</p> <p>8.11.1: Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes</p>		

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
Risk & impact management B	3	Module 2: Identification, Assessment and Management of DIRO	<p>2.2.2: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities.</p> <p>2.2.6: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities related to your portfolio activities. (FS only)</p> <p>2.2.7: Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?</p>
Risk & impact management C	2	Module 2: Identification, Assessment and Management of DIRO	<p>2.2.2: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities.</p> <p>2.2.6: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities related to your portfolio activities. (FS only)</p>

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
Metrics & targets A	10	Module 2: Identification, Assessment and Management of DIRO  Module 3: Disclosure of Risks and Opportunities	2.2.2: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities. 2.2.6: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities related to your portfolio activities. (FS only) 3.1.1: Provide details of the environmental risks identified 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. 3.1.2: Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks. 3.2: Within each river basin, how many facilities are exposed to substantive effects of water-related risks and what percentage of your total number of facilities does this represent? 3.3: In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations? 3.3.1: Provide the total number and financial value of all water-related fines. 3.3.2: Provide details for all significant fines, enforcement orders and/or other penalties for water-related regulatory violations in the reporting year, and your plans for resolving them. 3.6.1: Have you identified any environmental opportunities 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? 3.6.2: Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.
Metrics & targets B	37	Module 1: Introduction  Module 2: Identification, Assessment and Management of DIRO  Module 4: Governance	1.22: Provide details on the commodities that you produce and/or source. 2.2.2: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities. 2.3: Have you identified priority locations across your value chain? 2.5: Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health? 2.5.1: Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities. 2.2.6: Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities related to your portfolio activities. (FS only) 4.6.1: Provide details of your environmental policies.

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
		Module 5: Business Strategy	4.7.1: Provide details of the policies which include environmental requirements that clients/investees need to meet. (FS only) 4.7.2: Provide details of your exclusion policies related to industries, activities and/or locations exposed or contributing to environmental risks. (FS only)
		Module 8: Environmental Performance – Forests	5.11: Do you engage with your value chain on environmental issues? 8.2: Provide a breakdown of your disclosure volume per commodity. 8.3: Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities. 8.4.1: Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.
		Module 9: Environmental Performance – Water Security	8.9: Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities. 8.9.1: Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cut-off date.
		Module 10: Environmental Performance – Plastics	8.9.2: Provide details of third-party certification schemes not providing full DF/DCF assurance 8.9.3: 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. 8.9.4: Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date. 8.10.1: Provide details on the monitoring or estimating of your deforestation and conversion footprint. 8.15: Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals? 8.15.1: Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation. 8.15.2: Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year. 8.15.3: For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in. 8.16: Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
			<p>8.16.1: Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value.</p> <p>8.17: Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?</p> <p>8.17.1: Provide details on your projects, including the extent, duration, and monitoring frequency. Please specify any measured outcomes.</p> <p>9.2.4: 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.</p> <p>9.2.8: Provide total water discharge data by destination.</p> <p>9.2.9: Within your direct operations, indicate the highest level(s) to which you treat your discharge.</p> <p>9.2.10: Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.</p> <p>9.3.1: For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.</p> <p>10.3: Provide the total weight of plastic polymers sold and indicate the raw material content.</p> <p>10.4: Provide the total weight of plastic durable goods and durable components sold and/or used and indicate the raw material content.</p> <p>10.5: Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.</p> <p>10.5.3: Indicate the reusability and recyclability of of the plastic packaging you sold and/or used.</p> <p>10.6: 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.</p>
Metrics & targets C	7	<p>Module 5: Business Strategy</p> <p>Module 8: Environmental Performance – Forests</p> <p>Module 9: Environmental Performance –</p>	<p>5.16.1 Provide details of your ocean-related targets and the progress made.</p> <p>8.7: 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?</p> <p>8.7.1: Provide details on your no-deforestation or no-conversion target that was active during the reporting year.</p> <p>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.</p> <p>9.15.1: Provide details of your water-related targets and the progress made.</p> <p>10.1.1: Provide details of your plastics-related targets.</p>

TNFD recommendation	Number of questions	CDP module number and title	CDP question number and text
		Water Security  Module 10: Environmental Performance – Plastics  Module 12: Environmental Performance – Financial Services (FS)	12.7.1: Provide details of your targets for deforestation and conversion free and/or water-secure lending, investing and/or insuring. (FS only)

### 3. TNFD Disclosure Recommendations

TNFD’s fourteen disclosure recommendations covering nature-related dependencies, impacts, risks and opportunities.

Governance	Strategy	Risk & impact management	Metrics & targets
<p>Disclose the organisation’s governance of nature-related dependencies, impacts, risks and opportunities.</p>	<p>Disclose the effects of nature-related dependencies, impacts, risks and opportunities on the organisation’s business model, strategy and financial planning where such information is material.</p>	<p>Describe the processes used by the organisation to identify, assess, prioritise and monitor nature-related dependencies, impacts, risks and opportunities.</p>	<p>Disclose the metrics and targets used to assess and manage material nature-related dependencies, impacts, risks and opportunities.</p>
<p><b>Recommended disclosures</b></p> <p><b>A.</b> Describe the board’s oversight of nature-related dependencies, impacts, risks and opportunities.</p> <p><b>B.</b> Describe management’s role in assessing and managing nature-related dependencies, impacts, risks and opportunities.</p> <p><b>C.</b> Describe the organisation’s human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organisation’s assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.</p>	<p><b>Recommended disclosures</b></p> <p><b>A.</b> Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium and long term.</p> <p><b>B.</b> Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organisation’s business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place.</p> <p><b>C.</b> Describe the resilience of the organisation’s strategy to nature-related risks and opportunities, taking into consideration different scenarios.</p> <p><b>D.</b> Disclose the locations of assets and/or activities in the organisation’s direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations.</p>	<p><b>Recommended disclosures</b></p> <p><b>A(i)</b> Describe the organisation’s processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations.</p> <p><b>A(ii)</b> Describe the organisation’s processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s).</p> <p><b>B.</b> Describe the organisation’s processes for managing nature-related dependencies, impacts, risks and opportunities.</p> <p><b>C.</b> Describe how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into and inform the organisation’s overall risk management processes.</p>	<p><b>Recommended disclosures</b></p> <p><b>A.</b> Disclose the metrics used by the organisation to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process.</p> <p><b>B.</b> Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature.</p> <p><b>C.</b> Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks and opportunities and its performance against these.</p>