

The webinar will
begin shortly



Regulation and Framework Alignment

CDP Webinar
Europe



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Contents

Introduction to CDP

Regulation and frameworks at a glance

IFRS S2 alignment

ESRS alignment

TNFD alignment

Standards-aligned data in action

Q&A



Introduction to CDP



About CDP

CDP is a global non-profit that runs the world's environmental disclosure system for companies, cities, states and regions.



640+

Investors with US\$127 trillion of assets



270+

purchasing organizations



24,800+

disclosing companies worth two thirds of global market capitalization



≈1,000

disclosing cities, states & regions



Disclosure is a business necessity



Access to capital

Quantifying risk and opportunity

Financial institutions (FIs) 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.



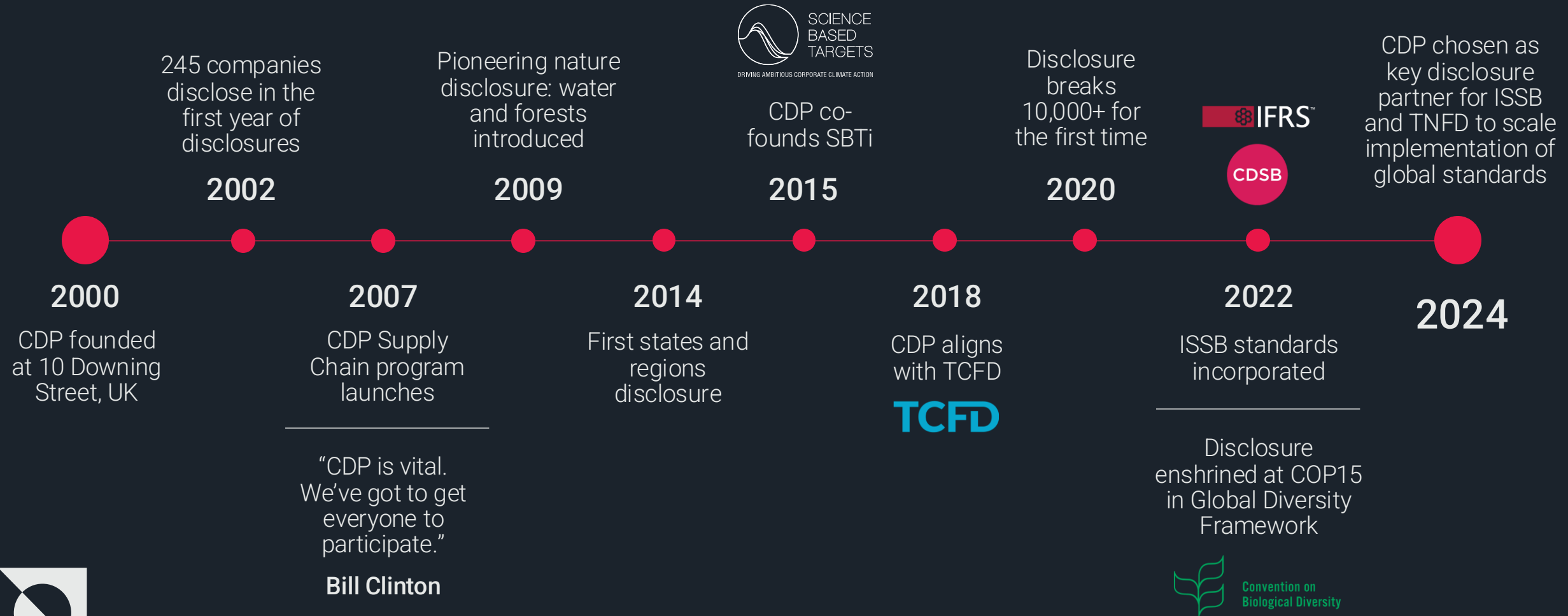
Compliance

Mandatory or voluntary

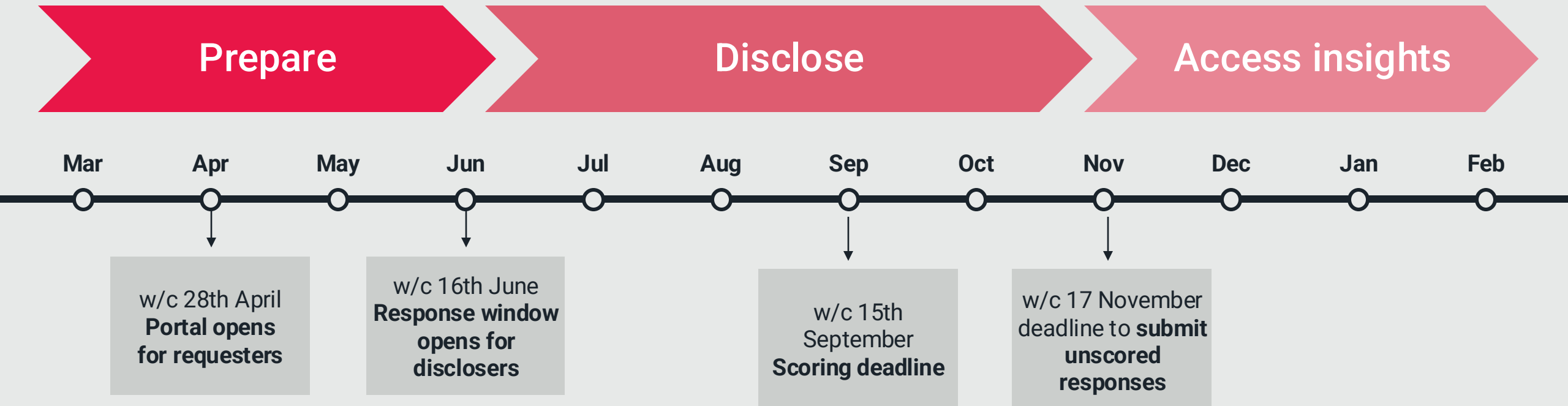
CDP brings frameworks and standards together in a single questionnaire, preparing companies for market and regulatory requirements



Driving impact for 20+ years



2025 disclosure timeline



Regulation and frameworks at a glance



Overview of Global Sustainability Standards



Used by **71%** of the largest 100 companies in 58 countries — one of the most popular sustainability standards.

Focus on **stakeholder impacts** with a global outlook.



Over **500 organizations** report on nature-related issues, with a **57% increase** in adopters since early 2024.

Focus on **nature-related risks and opportunities**.



72% of the world's 250 largest companies reference the TCFD. **Over 1,000 companies have adopted ISSB standards** between Oct. 2023 and Mar. 2024.

Focus on **sustainability and climate risks**, with a global investor lens.



90% of the first 100 CSRD reports came from companies based in countries where the EU directive had not yet been put into national law.

Mandatory reporting on sustainability impacts, risks, and opportunities. Relevant for **EU companies**.



A rapidly evolving landscape

- Organizations want **confidence** that disclosure efforts produce robust and decision-useful environmental data.
- By aligning our corporate question bank with **the world's most relevant frameworks and standards**, CDP makes them truly interoperable.
- Our “**write once, read many**” approach ensures organizations can turn a single disclosure into powerful market intelligence that fuels decision-making at all levels.



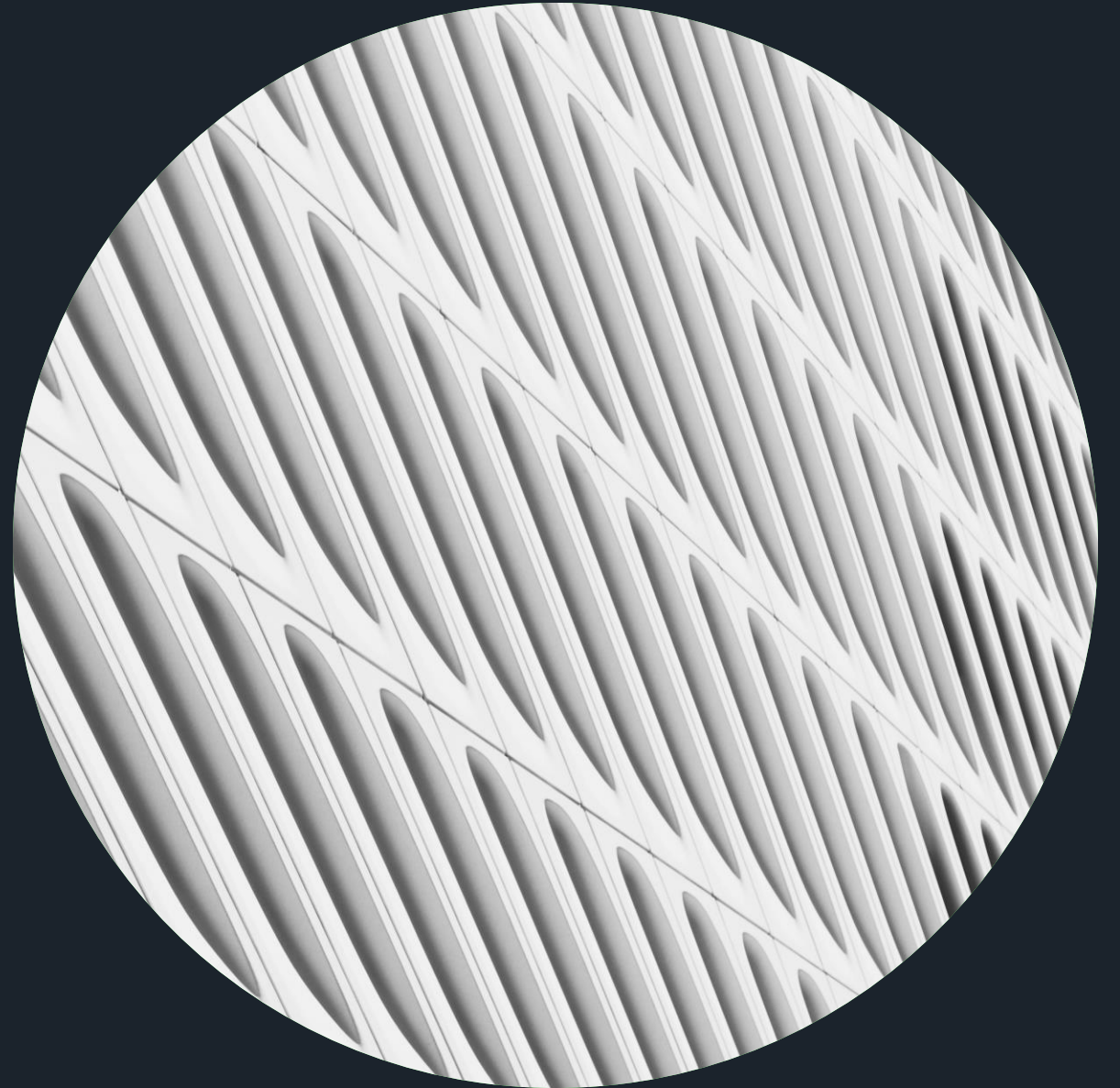
Integration of different standards

Why is it helpful to integrate multiple standards?

ESRS	IFRS	CDP	Integration	Benefit / Use
ESRS E1-1 14	Standard S2 14 (iv)	Question 5.2: Does your organization's strategy include a climate transition plan? <i>(modified for alignment in 2024)</i>	CDP is in correspondence with ESRS by asking about the existence of a transition plan, the temperature alignment of the transition plan and attachment of relevant documents. CDP asks for a description of key assumptions and dependencies and a description of progress against the CTP to align with IFRS.	Disclose to target audiences via CDP and achieve alignment with investor required IFRS information while also enabling the global use of ESRS E1.



International Financial Reporting Standards (IFRS) S2



CDP's alignment with IFRS S2

CDP is ISSB's key global climate disclosure partner.



CDP's questionnaire, together with the disclosed dataset, is an established, trusted tool that supports companies on their path to ISSB compliance.



By disclosing through CDP, companies will disclose data directly to their stakeholders and subsequently the wider global market, including IFRS S2-aligned climate data.



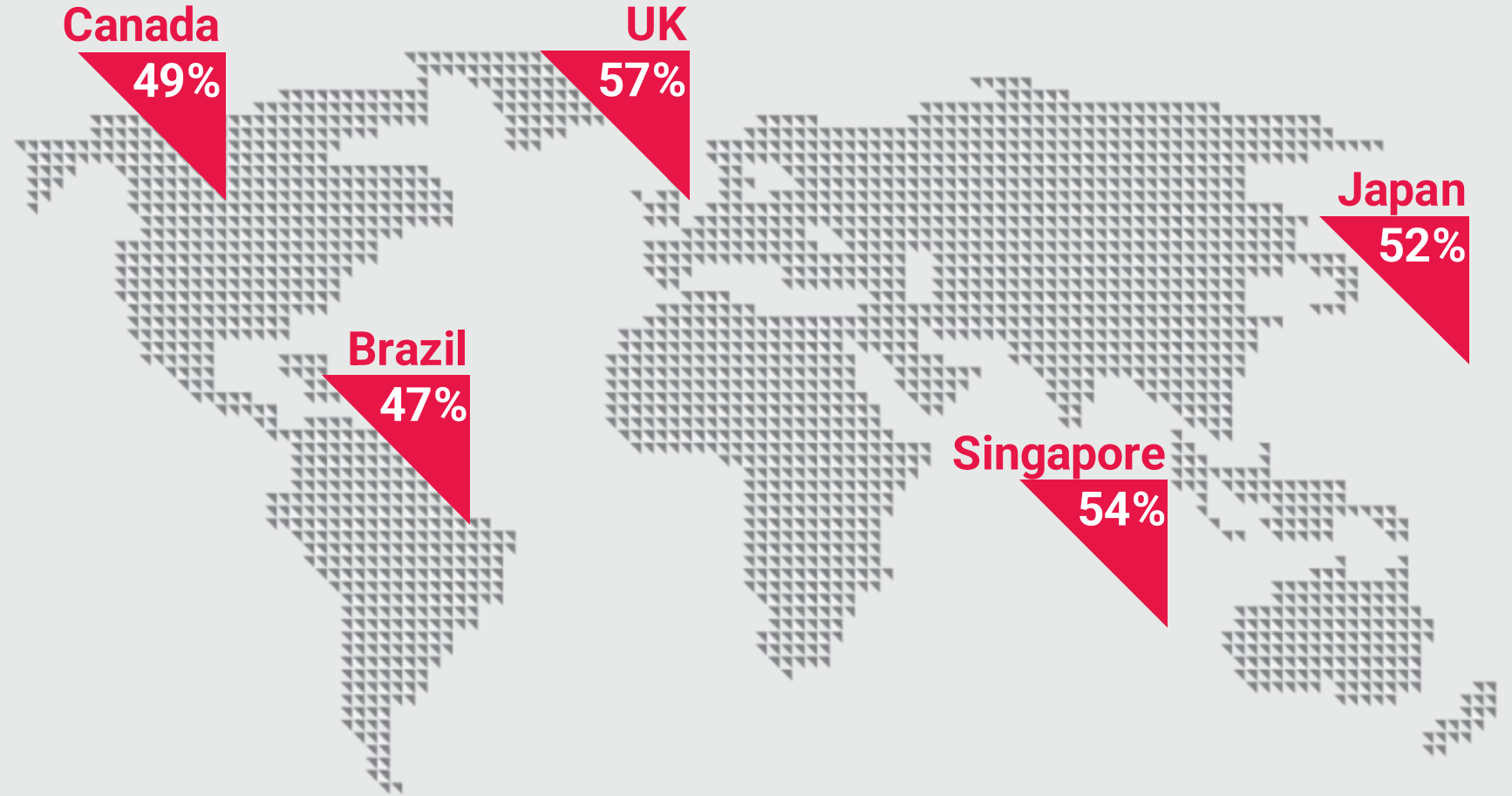
Relevant questions are tagged and mapping available on CDP's website.



Preparing for incoming regulation

Nearly 60%

of listed companies globally are already reporting the vast majority of datapoints aligned with **IFRS S2** through CDP.



IFRS correspondence mapping

Captures how CDP questionnaire questions align with corresponding IFRS S2 paragraphs

- Some CDP questions cover contents of multiple IFRS S2 paragraphs
- Some IFRS S2 paragraphs are captured within several CDP questions

CDP questions mapped to IFRS S2 ¹		
CDP question number	CDP question text	IFRS S2 paragraph reference
2.1	How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?	S2 10
2.2.2	Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.	S2 25
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.	S2 10, S2 13, S2 15, S2 16, S2 17, S2 21
5.1	Does your organization use scenario analysis to identify environmental outcomes?	S2 22
5.1.1	Provide details of the scenarios used in your organization's scenario analysis.	S2 22
5.1.2	Provide details of the outcomes of your organization's scenario analysis.	S2 22, S2 25

[Access the mapping document](#)



IFRS correspondence mapping in practice

IFRS S2 Para. 10:

Description, explanation and specifications on climate-related risks and opportunities



IFRS S2 Para. 13:

Current & anticipated effects of climate related risks and opportunities on the entity's business model and value chain



IFRS S2 Para.15, 16, 17, 18 & 21:

Explanations around qualitative and quantitative effects and anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows



CDP - Question 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.

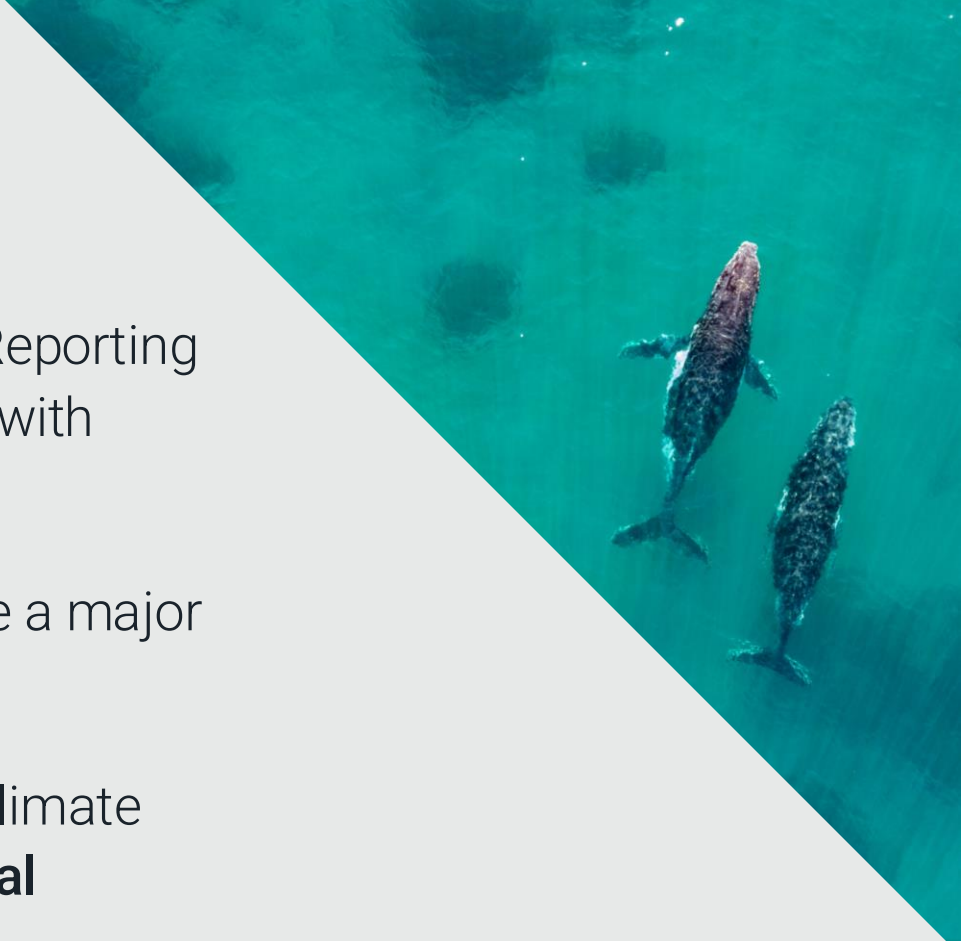


European Sustainability Reporting Standards (ESRS) E1



CDP's alignment with ESRS

- CDP is **substantially aligned** with the European Sustainability Reporting Standards (ESRS) E1, demonstrated in our mapping published with EFRAG.
- As a **key ESRS market adoption partner** for EFRAG, CDP will be a major tool for accessing ESRS-aligned data.
- CDP disclosing companies will be well prepared for the ESRS climate requirements and better equipped to use this data to **unlock real business value**.
- CDP and EFRAG will continue cooperating to create **efficiency** in the environmental data ecosystem.



ESRS E1 correspondence mapping

How can companies use the correspondence mapping as a tool for their ESRS E1 and CDP reporting?

- Assessing questions with full correspondence and partial correspondence
- Identifying correspondence qualifiers

[Access the mapping document](#)



Elements of the correspondence mapping

Columns from the ESRS IG3 file outlining the basic information of the ESRS E1 standard

Columns indicating the CDP 2024 question number, text and columns mapped against the ESRS paragraphs

Columns indicating the type of correspondence between the ESRS requirement and the CDP questions along with a qualifier explaining the rationale for correspondence

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	ID	ESRS	DR	Para	Related AR	Name	Data Type	Conditional or alternative	May [M]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	CDP 2024 question number	CDP question text	CDP question columns	Correspondence	Correspondence qualifier
1															
9	E1-1_05	E1	E1-1	16 c		Financial resources allocated to action plan (OpEx)	Monetary				5.4.1	5.4.1- Quantify the percentage share of your spending/revenue that is aligned with your	5.4.1- C6- Amount of selected financial metric that is aligned in the reporting	Full	
10	E1-1_06	E1	E1-1	16 c		Financial resources allocated to action plan (CapEx)	Monetary				5.4.1	5.4.1- Quantify the percentage share of your spending/revenue that is aligned with your	5.4.1- C6- Amount of selected financial metric that is aligned in the reporting	Full	
11	E1-1_07	E1	E1-1	16 d	AR 3	Explanation of potential locked-in GHG emissions from key assets and products and of how locked-in GHG	narrative				3.1.1	3.1.1- Provide details of the environmental risks identified which have had a substantive	3.1.1- C1- Environmental issue the risk relates to	Partial	Additional ESRS requirement
12	E1-1_08	E1	E1-1	16 e	AR 4	Explanation of any objective or plans (CapEx, CapEx plans, OpEx) for aligning economic activities (revenues, CapEx, Significant CapEx for coal-related economic activities)	narrative	Conditional			5.4.2 5.4.3	5.4.2- Quantify the percentage share of your spending/revenue that was associated with eligible	5.4.2- C27- Calculation methodology and supporting information	Full	
13	E1-1_09	E1	E1-1	16 f		Significant CapEx for oil-related	Monetary	Conditional						Out of scope	Sector-specific requirement



ESRS correspondence mapping in practice

Case I - Full correspondence

E1-4- Targets related to climate change mitigation and adaptation:

- **Emissions reduction targets is a key area of high correspondence** between ESRS and CDP as indicated by “Full” correspondence.
- Full correspondence is denoted by a single or multiple CDP questions.

DR	Para gran	Related AR	Name	CDP 2024 question number	CDP question text	CDP question columns	Correspondence	Correspondence qualifier
E1-4	34 a + 34 b		Absolute value of total Greenhouse gas emissions reduction	7.53.1	7.53.1- Provide details of your absolute emissions target(s) and progress made against those targets.	7.53.1- C55- Targeted reduction from base year (%)	Full	
E1-4	34 a + 34 b		Percentage of total Greenhouse gas emissions reduction (as of emissions of base year)	7.53.1 7.53.2	7.53.1- Provide details of your absolute emissions target(s) and progress made against those	7.53.1- C55- Targeted reduction from base year (%)	Full	
E1-4	34 a + 34 b		Intensity value of total Greenhouse gas emissions reduction	7.53.2	7.53.2- Provide details of your emissions intensity target(s) and progress made against those	7.53.2- C56- Targeted reduction from base year (%)	Full	
E1-4	34 a + 34 b		Absolute value of Scope 1 Greenhouse gas emissions reduction	7.53.1	7.53.1- Provide details of your absolute emissions targets(s) and progress made against	7.53.1- C12- Base year Scope 1 emissions covered by target (metric tons CO2e)	Full	
E1-4	34 a + 34 b		Percentage of Scope 1 Greenhouse gas emissions reduction (as of emissions of base year)	7.53.1	7.53.1- Provide details of your absolute emissions target(s) and progress made against those	7.53.1- C55- Targeted reduction from base year (%)	Full	
E1-4	34 a + 34 b		Intensity value of Scope 1 Greenhouse gas emissions reduction	7.53.2	7.53.2- Provide details of your emissions intensity target(s) and progress made against those	7.53.2- C13- intensity figure in base year for Scope 1 (metric tons CO2e per unit of	Full	
E1-4	34 a + 34 b		Absolute value of location-based Scope 2 Greenhouse gas emissions reduction	7.53.1	7.53.1- Provide details of your absolute emissions targets(s) and progress made against	7.53.1- C9- Scope 2 accounting method C13- Base year Scope 2 emissions	Full	

💡 Companies may use the mapping to check and collect their data across multiple CDP questions to meet the corresponding E1 requirement in their ESRS report.



ESRS correspondence mapping in practice

Case II - Partial correspondence

ESRS 2 MDR- Policies and Actions **E1-6** - Gross Scopes 1, 2, 3 reporting:

- Partial correspondence is denoted by a single or multiple CDP questions.
- Correspondence qualifiers are used to indicate the gap between the CDP data request and the ESRS requirement.

ESRS	DR	Para gran	Related AR	Name	CDP 2024 question number	CDP question text	CDP question columns	Correspondence	Correspondence qualifier
ESRS 2	MDR-P	65 c		Description of most senior level in organisation	4.3.1	4.3.1- Provide the highest senior management-level positions or committees with responsibility	4.3.1- C2- Position of individual or committee with responsibility	Partial	Additional ESRS requirement
E1	E1-3	28		Actions and Resources related to climate change mitigation and adaptation [see ESRS 2 MDR-A]	5.2 3.1.1 7.55.1 7.55.2 7.55.3 7.79.1	5.2- Does your organization's strategy include a climate transition plan; 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	5.2- C12- Attach any relevant documents which detail your climate transition plan 3.1.1- C30- Description of response, [for details of the environmental risks identified]	Partial	Difference in approach/scope
E1	E1-6	53	AR 53	GHG emissions intensity, location-based (total GHG emissions per net revenue)	7.45	7.45- Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit	7.45- C1-Intensity figure C5- Scope 2 figure used	Partial	Difference in approach/scope
E1	E1-6	53	AR 53	GHG emissions intensity, market-based (total GHG emissions per net revenue)	7.45	7.45- Describe your gross global combined Scope 1 and 2 emissions for the reporting year	7.45- C1-Intensity figure C5- Scope 2 figure used	Partial	Difference in approach/scope
E1	E1-6	AR 55		Net revenue	7.45	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	7.45- C3- Metric denominator C4- Metric denominator: Unit total	Partial	Additional ESRS requirement



In cases of partial correspondence, a company may refer to the correspondence qualifier to understand the gap and proceed to fill it with the incremental information in their ESRS or CDP report.



ESRS E1- CDP correspondence in 2024

ESRS E1 Disclosure Requirements

CDP	CDP Module 4	CDP Modules 4, 5, 7	CDP Modules 2, 3, 5, 7	CDP Modules 3, 5, 7
ESRS	Governance	Strategy	Impacts, risks and opportunities management	Metrics and targets management
	Disclosure requirements	Disclosure requirements	Disclosure requirements	Disclosure requirements
	ESRS 2 GOV 3 Integration of sustainability-related performance in incentive schemes	E1-1 Transition plan for climate change mitigation	ESRS 2 IRO Description of the processes to identify and assess material climate related impacts, risks and opportunities	E1-4- Targets related to climate change mitigation and adaptation
		ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	E1-2 Policies related to climate change mitigation and adaptation	E1-5- Energy consumption and mix
			E1-3 Actions and resources in relation to climate change policies	E1-6- Gross Scopes 1, 2, 3 and Total GHG emissions
				E1-7- GHG removals and GHG mitigation projects financed through carbon credits
				E1-8- Internal Carbon Pricing
				E1-9- Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

Levels of correspondence*:

- High correspondence
- Medium correspondence
- Limited correspondence



* This slide represents the level of correspondence through a gradient approach with "high" relating to areas of higher full correspondence datapoints, "medium" relating to a mix of full and partial correspondence datapoints and "limited" representing areas with majority of no/partial correspondence.

Interoperability between CSRD & CDP

Tagging & mapping of between ESRS E1 disclosure requirements and CDP datapoints at question and column level.



CDP helps companies navigating ESRS E1 reporting to **identify overlaps and fill in the gaps** between their CDP and ESRS E1 responses.

Companies can also use reports in (partial) correspondence with ESRS to **directly inform CDP disclosure**.



CDP helps **streamline internal data collection systems** and drive synergies in data collection.

Supports in structuring reporting in line with the ESRS – through the **full corporate questionnaire** or the **simplified SME version**.



CDP supports companies' **preparedness for the ESRS** and assessment of **current readiness** for ESRS E1 disclosures

Preparing for compliance through CDP

Ørsted's three key takeaways for companies starting their ESRS reporting journey:

- Fostering **cross-departmental collaboration** is key for ESG data collection and reporting
- Benchmark and engaging with peers to **share experiences and learnings**
- See the ESRS as a valuable tool for **gaining deeper insights into your business**

“Since 2016, Ørsted's disclosure through CDP has been decisive in establishing a strong foundation for our climate reporting. As the CDP framework evolved, Ørsted adapted to new questions and criteria, preparing to meet the emerging requirements of the ESRS.”

Svend Brun Hansen, Senior Climate
& Environment Manager, Ørsted

Task Force on Nature-related Financial Disclosures (TNFD)



CDP's alignment with TNFD

- CDP and TNFD are closely aligned, with CDP acting as a knowledge and delivery partner.
- CDP's questionnaire translates TNFD's recommended disclosures and LEAP approach **into actionable questions**, helping companies disclose nature-related dependencies, impacts, risks, and opportunities (DIROs) at scale.
- The partnership between CDP and TNFD continues to drive the **mainstreaming of nature-related disclosure**, supporting companies and financial institutions in delivering high-quality, TNFD-aligned data to stakeholders worldwide.



Using TNFD to get started on nature disclosure

TNFD LEAP framework

L Locate	E Evaluate	A Assess	P Prepare
<ul style="list-style-type: none"> i. Business footprint and nature interface ii. Priority location and sector identification 	<ul style="list-style-type: none"> i. Identification of assets, services, dependencies and impacts ii. Dependency and impact analyses 	<ul style="list-style-type: none"> i. Risk & opportunity identification ii. Risk & opportunity assessment iii. Risk & opportunity management 	<ul style="list-style-type: none"> i. Strategy and resource allocation ii. Performance measurement iii. Reporting and presentation

TNFD recommended disclosures

Governance	Strategy	Risk & impact management	Metric & targets
Governance of nature-related dependencies, impacts, risks and opportunities.	Effects of nature-related dependencies, impacts, risks and opportunities.	Processes used to identify, assess, prioritize and monitor nature-related dependencies, impacts, risks and opportunities.	Metrics and targets used to assess and manage material nature-related dependencies, impacts, risks and opportunities.
CDP Module 4	CDP Modules 1, 2, 3, 5, 8	CDP Modules 2, 5, 6, 8	CDP Modules 3, 8, 9, 10



TNFD correspondence mapping in practice

Document shows CDP questionnaire questions and their correspondence to TNFD recommended disclosures

- Some CDP questions address multiple TNFD disclosure recommendations.
- Some TNFD recommendations are covered by several CDP questions across different modules.

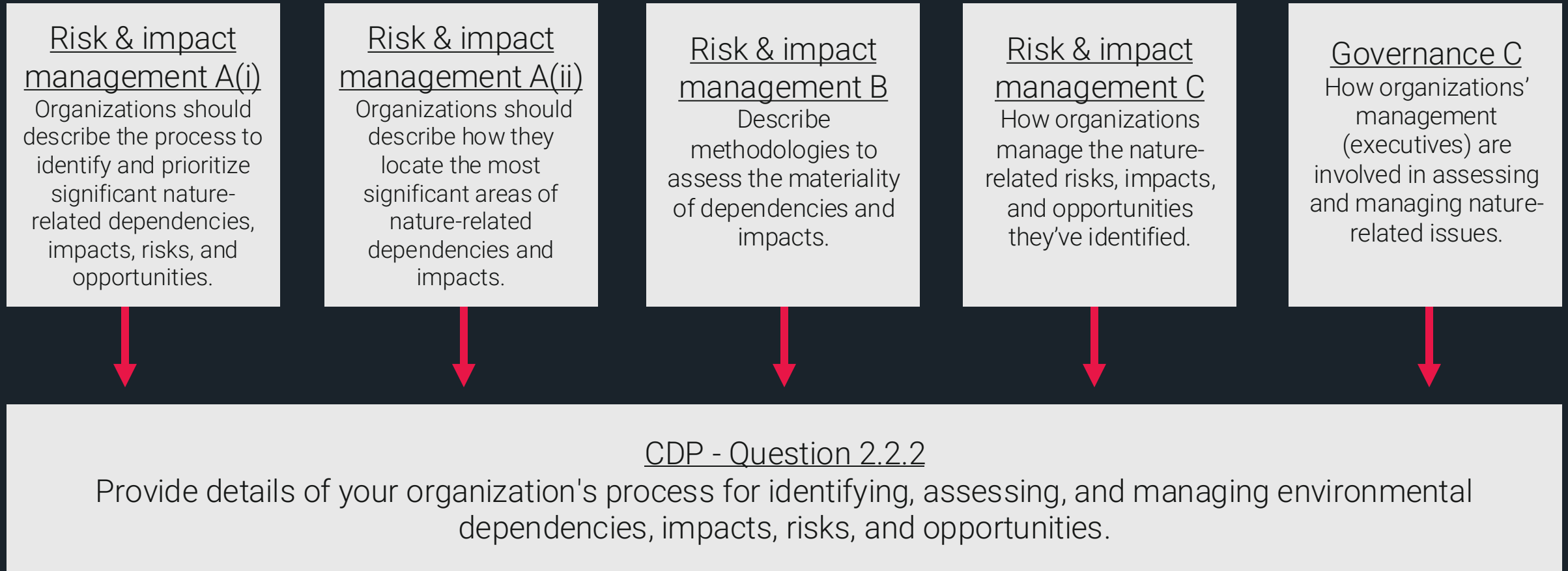
Table 1: CDP questions mapped to TNFD disclosure recommendations		
CDP question number	CDP question text	TNFD recommendation
1.5	Provide details on your reporting boundary.	Risk & impact management A(ii)
1.22	Provide details on the commodities that you produce and/or source.	Strategy A Metrics & targets 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(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

[Access the mapping document](#)



Through CDP's questionnaire companies can start their TNFD adoption journey and disclose TNFD-aligned primary data directly to their stakeholders.

TNFD correspondence mapping in practice



TNFD alignment in 2025

■ Good alignment ■ Partial alignment □ Little or no alignment

TNFD recommended disclosures

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



Standards-aligned data in action



Standards require information from value chains

ESRS value chain-related requirements

- Information on **the material impacts, risks and opportunities** through direct and indirect business relationships in the upstream and/or downstream value chain. – **ESRS 1 5.1**

IFRS value chain-related requirements

- Information on **indirect greenhouse gas emissions** (not included in Scope 2 greenhouse gas emissions) that occur in the value chain of an entity, including both upstream and downstream emissions. – **IFRS S2 29a) vi)**

TNFD value chain-related requirements

- Description of the effect and processes in place for **nature-related dependencies, impacts, risks and opportunities** within an organisation's value chain & priority locations in upstream and downstream value chains. – **TNFD requirements on strategy & Risk and impact management**



From disclosure to action



CDP data as a tool to assess alignment

CDP's standards mappings help you identify overlaps in correspondence and fill in the gaps between your CDP and IFRS S2, ESRS E1 and TNFD responses.



Actionable environmental data

Disclosing actionable data is essential for increasing **access to capital** and **value chain competitiveness**.



Comparability and benchmarking

CDP's standardized questionnaire allows for global comparison between disclosures and benchmarking against peers in the form of a **CDP score**.



One-stop-shop for disclosure

CDP helps **unearth the information** needed for reporting against the world's most relevant frameworks and standards and ensures your sustainability data **reaches key decision-makers** efficiently.

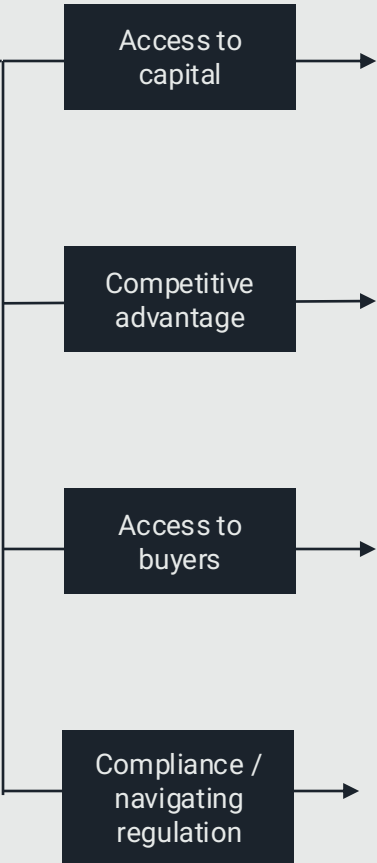


Write once, read many



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.**



<p>Access to capital</p>	<p>Bloomberg REFINITIV</p> <p>STOXX ISS ESG</p> <p>MSCI LSEG</p>	<p>BNP PARIBAS ASSET MANAGEMENT IFC</p> <p>CDP BANQUE DE FRANCE EUROSYSTEME</p> <p>Santander AVIVA INVESTORS</p>	<ul style="list-style-type: none"> Access to specific investment/lending products Access to preferential interest rates
<p>Competitive advantage</p>	<p>Trucost ESG Analysis S&P Global</p> <p>SCIENCE BASED TARGETS NZDPU Net-Zero Data Public Utility</p>	<p>VCMI SCIENCE BASED TARGETS WWF</p> <p>Customers WSJ FT FINANCIAL TIMES</p>	<ul style="list-style-type: none"> Cost savings, business opportunities, company value alignment Public perception, market reputation
<p>Access to buyers</p>	<p>CLARITY AI ecovadis</p>	<p>Microsoft Walmart</p> <p>L'ORÉAL AstraZeneca</p>	<ul style="list-style-type: none"> Procurement requirements, winning procurement bids
<p>Compliance / navigating regulation</p>	<p>pwc BCG GREENOMY</p>	<p>European Commission</p> <p>環境省 Ministry of the Environment Government of Japan</p> <p>GOUVERNEMENT</p>	<ul style="list-style-type: none"> Prepare for regulatory / compliance requirements Manage risk of litigation from public and private sector actors



Common ways that FIIs use CDP data



Set Targets

Establish baseline portfolio and/or product footprints.

Set SBTi, NZIF, and other portfolio targets.



Financing

Adjust finance terms based on risks and best practices.

Develop sustainability-linked loans or credit lines.

Ensure compliance with bond standards.



Investment

Establish investment policies or minimum standards.

Select companies for inclusion in thematic funds or indices.

Ensure compliance with labelling requirements.



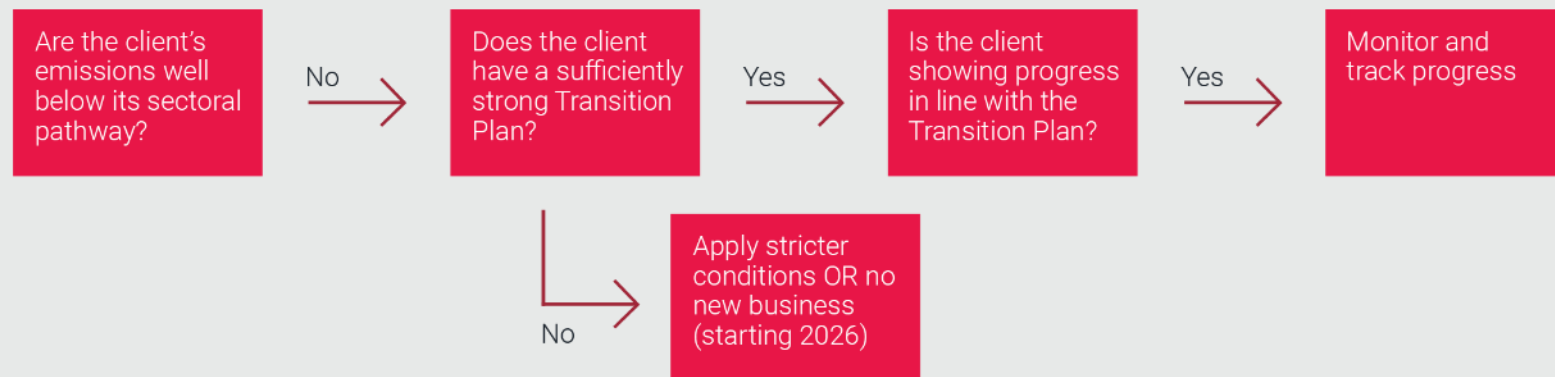
Reporting

Disclose per SFDR, CSRD, EBA Pillar 3, or other requirements.



Embedding climate data in decision-making

- **ING** aims to steer its lending portfolios to net-zero and support clients in transitioning to a low-carbon economy.
- Based on CDP data, ING generate a Client Transition Plan (CTP) score for each client, indicating the client's transition plan progress. This score is accessible to all bankers globally to **influence engagement and decision-making processes**:



CDP-powered biodiversity fund

- A new €100 million biodiversity fund, managed by Mirova, is leveraging CDP data to support **businesses transitioning** to sustainable business models and invest in innovative solutions for **biodiversity preservation**.
- CDP data is used to inform the fund's **investment strategy** and evaluate companies' **dependencies, impacts, risks, and opportunities related to biodiversity**.
- Mirova and CDP are now cooperating on building dedicated **methodologies to assess corporates' nature transition maturity**.



Takeaways of today's session

- Understanding the **why** and **how** of CDP questionnaire's integration with various international and European frameworks
- How to use the CDP **mapping resources** available to support your company's work to align with e.g. TNFD, ESRS E1 and IFRS S2
- Standard-aligned data as disclosed through the CDP questionnaire **empowers purchasers and financial institutions**



Mapping resources

Stay updated on CDP's alignment with IFRS, ESRS, TNFD and find all mapping resources on [this webpage](#).

CDP's Alignment with Disclosure Frameworks and Standards

CDP is critical in supporting organizations to navigate a rapidly evolving landscape. By aligning our corporate question bank with the world's most relevant frameworks and standards, CDP makes them truly interoperable, turning standards into something tangible that a company can use: questions and datapoints to be answered and actioned, and a means to share this high-quality data back to the market in one dataset.

Our "write once, read many" approach ensures organizations can turn a single disclosure into powerful market intelligence that fuels decision-making at all levels. [Disclosing through CDP](#) provides a competitive edge and enables organizations to get ahead of incoming regulation and market demands.

CDP framework alignment CDP's corporate questionnaire also supports disclosures in line with the: <ul style="list-style-type: none">• GHG Protocol• AFi for forests• CEO Water Mandate	International Financial Reporting Standards (IFRS) S2 Climate-related Disclosures	+
	European Sustainability Reporting Standards (ESRS)	+
	Task Force on Nature-Related Financial Disclosures (TNFD) recommendations	+
	Task Force on Climate-related Financial Disclosures (TCFD)	+



Want to make the most out of CDP disclosure and support our mission along the way?

Consider the Enhanced admin fee for your 2025 disclosure.
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Thank you to our **170+** Enhanced disclosure supporters in Europe.



Q&A



A satellite map of the world, showing continents and oceans. A diagonal white line runs from the top-left corner to the bottom-right corner, dividing the image. The text "Thank you!" is written in white, bold, sans-serif font, centered on the right side of the image.

Thank
you!

