

## Climate & Sustainability

Reporting for CSRD?  
You're closer to TNFD  
than you think





## Climate change

Since the **CSRD** requires a climate **transition plan**, a **resilience strategy**, climate **targets**, and **GHG emissions**, and the **TNFD** asks for them too, you're essentially set up to deliver a TNFD-aligned disclosure

## Pollution

But did you know that by reporting concentrations of **key wastewater pollutants**, **pollutants released to soil**, and **non-GHG air emissions**, you're actually covering the TNFD metrics too?



## Water & Marine resources

**Collecting the data** for ESRS E3 is challenging, but you can **leverage it for TNFD** as well, such as identifying water-stress areas, outlining policies and actions to reduce impacts and reporting withdrawals and consumption from water-scarce areas, including the source

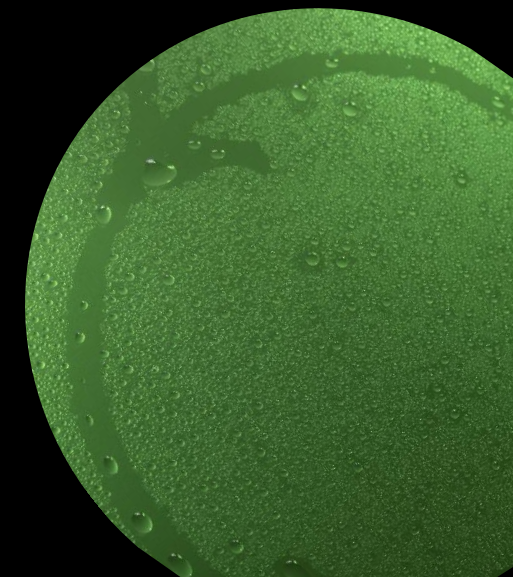


## Biodiversity & Ecosystems

Did you know that by mapping the locations where your operations interface with nature, identifying your **DIROs** (dependencies, impacts, risks and opportunities), **engaging with Indigenous People** and outlining your resilience plan, you are actually addressing TNFD metrics as well?

## Resource use & Circular economy

Did you know that by setting circular economy policies, engaging with your value chain, reporting quantitative metrics on product circularity and waste, **you're actually meeting the relevant TNFD metrics too?**



## Similarities between the two frameworks



### CSRD-ESRS

Reporting Directive requiring companies to report on the impact of corporate activities on the environment and society



### TNFD

Voluntary disclosure framework providing guidance to enable business to assess, report and act on their nature-related dependencies, impacts, risks and opportunities

**Materiality perspective**

**Impact and financial materiality**

**Impact and/or financial materiality**, depending on organization's reporting needs

**Structure**

**Governance, Strategy, Assessment and Management** of material impact, risk & opportunities (IRO'S)

**Governance, Strategy, Assessment and Management** on Dependencies, impact, risk & opportunities (DIRO's), **Metrics & Target**

**Nature-related topics**

5 environmental topical standards: **climate change, pollution, water & marine resources, biodiversity & ecosystems, resource use & circular economy**

**14 recommended nature-related disclosures structured around four pillars**

**Value chain scope**

**Entire value chain**

**Entire value chain**

**Target audience**

**Business and financial institutions**

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TNFD and EFRAG have jointly published a **mapping of the correspondence** between the ESRS and the TNFD's recommended disclosures and metrics, illustrating the **high level of commonality achieved**. **All 14 TNFD recommended disclosures are reflected in the ESRS**, reinforcing the business case for corporate adoption of the TNFD framework

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