

Taskforce for Nature-related Financial Disclosures (TNFD) Data Solution

Methodology

S&P Global Sustainable1 – March 2026

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Terms and Definitions

Reporting Standard, Regulation or Framework: A structured set of data requirements created by a multistakeholder, regulatory or third party that designates data that should be reported by a company.

As Reported: A data source in which data is obtained directly from a company and is presented as it is intended by the company.

Estimated: A data source in which data is estimated or modelled by a S&P Global Inc product or data solution.

Estimated Alignment: The identification and transformation of data from a range of data sources to allow users understand the potential alignment of a company to a reporting regulation, standard or framework. The data sources may not have been originally intended to understand a company's alignment against a reporting standard, regulation or framework. The data sources may consist of both As Reported or Estimated data.

Financial Market Participant (FMP): An individual or entity that engages in the buying, selling or trading of financial instruments within a financial market.

Taskforce for Nature-related Financial Disclosures (TNFD): The Taskforce on Nature-related Financial Disclosures (TNFD) is a global initiative aimed at developing a framework for organizations to report and act on nature-related risks and opportunities.

Introduction and Context

The Taskforce on Nature-related Financial Disclosures (TNFD) is a global, market-led initiative established to develop a risk management and disclosure framework that enables organizations to report and act on nature-related issues. Launched in 2021, the TNFD aims to shift global financial flows towards nature-positive outcomes by providing a structured approach for businesses to identify, assess, manage, and disclose their dependencies and impacts on nature. This initiative is significant as it addresses growing recognition of the financial risks associated with nature degradation, which can affect business operations, supply chains, and overall performance. By aligning with global sustainability reporting standards, the TNFD seeks to enhance transparency and accountability in corporate reporting related to nature.

The TNFD was conceived through a collaborative effort involving a diverse group of stakeholders, including financial institutions, corporates, governments, and conservation organizations. It builds on the principles established by the Task Force on Climate-related Financial Disclosures (TCFD) and incorporates insights from extensive market feedback and pilot testing. The TNFD framework emphasizes the importance of integrating nature-related considerations into existing risk management processes, thereby enabling companies to better understand and mitigate the risks associated with biodiversity loss and ecosystem degradation. By adopting the TNFD recommendations, organizations can not only improve their resilience to nature-related risks but also contribute to the broader goal of sustainable development and the protection of global biodiversity.

The S&P Global Inc (S&P) TNFD Data Solution is a comprehensive dataset tailored for Financial Market Participants (FMPs) to conduct in-depth analyses at both the company and portfolio levels. This solution utilizes the risk management and disclosure framework established by the TNFD. Central to the methodology is the concept of ‘Estimated Alignment.’ S&P does not conclude whether a company aligns with the TNFD framework; rather it provides all necessary data to enable users to conduct their own estimations of alignment.

Estimated Alignment data stands in contrast to ‘As Reported’ data: In cases where a company produces a dedicated TNFD report, collected through a specific S&P TNFD data collection methodology, such data would be classified as As Reported. Conversely, when datapoints are mapped to the TNFD framework from an existing S&P dataset—regardless of whether this mapping meets the exact requirements—this is referred to as Estimated Alignment. As of October 2025, there is currently no S&P TNFD As Reported methodology in production and therefore all data contained within the TNFD Data Solution is Estimated Alignment data.

Data Sources and Collection

The S&P TNFD Data Solution features a highly granular data structure that identifies and categorizes all unique data requirements outlined within the TNFD framework. This structured approach enables the transformation and integration of matched data from various sources, a process referred to as Estimated Alignment. S&P is committed to continuously identifying new data sources to enhance the TNFD Data Solution, thereby broadening users' insights into the companies within its scope. Currently, the following datasets are utilized to identify matches and convert data into the relevant indicators mandated by the TNFD framework, forming the foundation for Estimated Alignment:

<p><u>S&P Global ESG Raw Data</u></p>	<p>The S&P Global ESG Raw Data package provides access to granular sustainability-related data points collected as part of the S&P Global Corporate Sustainability Assessment (CSA) process from public and additional disclosures. The data package combines company disclosures checked against reliable public sources, media and stakeholder analysis, and in-depth company engagement.</p>
<p><u>Trucost Environmental Data</u></p>	<p>Trucost Environmental data measures environmental impact across key dimensions for the world's largest listed companies. This data can be used to assess environmental costs, identify, and manage environmental and climate risk as well as conduct peer and portfolio analysis from a climate and environmental perspective.</p>
<p><u>Nature & Biodiversity Risk</u></p>	<p>The Nature & Biodiversity Risk dataset assesses nature-related impacts and dependencies across a company's direct operations that can be applied at the asset, company, and portfolio level.</p>
<p><u>Media & Stakeholder Analysis</u></p>	<p>S&P Global's Controversies research is rooted in the Media and Stakeholder Analysis (MSA), which forms an integral part of the S&P Global Corporate Sustainability Assessment. The MSA enables S&P Global to monitor companies' sustainability performance on an ongoing basis by assessing current controversies with potentially negative reputational or financial impacts.</p>

Methodology documentation related to the above datasets is available publicly on: <https://www.spglobal.com/sustainable1/en/solutions/dataset-tools/methodologies-behind-our-datasets>

Methodology Overview

The production of the TNFD Data Solution employs a systematic and standardized process to create a dataset derived from a reporting framework, as outlined below.

1. Creation of the Data Structure

A data structure based on the TNFD Framework has been created through identifying the industry-level sector allocations of data requirements, alongside the individual reporting data requirements. These are discussed in more detail below.

1.1. Global & Industry-Level Data Structure

The TNFD framework has been reviewed to identify how the core and additional requirements apply to different sectors:

- The central TNFD documentation applies to *all industries* and therefore its contained requirements are considered applicable to “All Industries” within the data structure.
- The TNFD *sector* guidance was then reviewed, and sectors that had dedicated sector data requirements were added to the data structure. The TNFD sectors were mapped to GICS, as detailed in Annex 1. Please note, as of October 2025, there were not GICS industry matches for the TNFD sectors of Fishing and Aquaculture.

1.2. Requirement-Level Data Structure

Each data reporting requirement within the TNFD has been reviewed, uniquely tagged, and assigned a specific data type. Any necessary contextual information, such as confirmation of units or metrics, was incorporated. In instances where a requirement encompassed, or potentially could encompass, multiple sub-data requirements, these have been sub-allocated within the data structure. Examples of this may be where the TNFD requires a breakdown by commodity or business activity. In instances where the framework permits reporting entities to define their own metrics, these are clarified within the data structure, and S&P has provided a relevant metric where possible. The tagging system also facilitates the inclusion of additional data, reporting, or metrics as they become available. This formalization of the TNFD data structure may have resulted in minor changes to the data requirement wording, such as explicitly defining the metric or breakdown.

This process has established a standardized and scalable data structure that facilitates the matching of potential datapoints across existing S&P datasets. This structure articulates S&P’s interpretation of each unique data requirement, by specifying the relevant data types and units, thereby eliminating ambiguities inherent in the original framework. Below is an example of how different data requirements have been interpreted and formalized to create a standardized data structure:

Framework Section	Framework Data Requirement
Core Recommendations Governance A	“Whether and how performance metrics for nature-related issues are incorporated into remuneration policies.”



SPG Unique Tag	SPG Data Requirement	SPG Data Type
spg-tnfd-core-governance-a-007-i	“Whether performance metrics for nature-related issues are incorporated into remuneration policies.”	Boolean
spg-tnfd-core-governance-a-007-ii	“How performance metrics for nature-related issues are incorporated into remuneration policies.”	String

Framework Section	Framework Data Requirement
Core Recommendations Annex 1 C2.2 Pollution/pollution removal	“Weight of hazardous and non-hazardous waste generated by type (tonnes)”



SPG Unique Tag	SPG Data Requirement	SPG Data Type
spg-tnfd-core-annex1-c22-001-i	“Weight of hazardous and non-hazardous waste generated by type (tonnes): Total Non-hazardous.”	Float
spg-tnfd-core-annex1-c22-001-iv	“Weight of hazardous and non-hazardous waste generated by type (tonnes): Total Hazardous.”	Float

Framework Section	Framework Data Requirement
Additional Recommendations Annex 2 A5.2 Ecosystem connectivity	“Quantitative measure of ecosystem connectivity, e.g. Singapore Index.)”



SPG Unique Tag	SPG Data Requirement	SPG Data Type
spg-tnfd-addition-annex2-a52-001-ii	“Quantitative measure of ecosystem connectivity: Ecosystem integrity index (Structure).”	Float

2. Datapoint Matches and Transformation

After the data structure for the TNFD Data Solution was established, all uniquely tagged data requirements were evaluated for potential matches across S&P’s suite of data products. This dataset is intended to furnish users with the necessary information to perform an Estimated Alignment of companies, and therefore it determined that a variety of matches would be beneficial for FMPs to derive insights, even if datapoints are not perfectly aligned. Given the degree of analytical judgement necessary when considering whether a datapoint represents a strong or weak match of the TNFD framework data requirement, four match strength categories were defined:

Full Match	The datapoint(s) meet the full requirements of the TNFD data requirement. Even if the data needs to be transformed, or combined with other datapoints, this is still considered a full match.
Strong Match	The datapoint(s) give a good amount of insight into understanding alignment with a TNFD data requirement. The datapoint(s) provide around 50-99% of the overall data or context to understand alignment with a TNFD data requirement.
Weak Match	The datapoint(s) give some or partial insights into understanding alignment with a TNFD data requirement. The datapoint(s) provide around 1-49% of the overall data or context required to understand alignment with a TNFD data requirement.
No Match	There are no datapoints that meet the data requirements of the S&F data requirement. No Match is presented as “No Product Coverage” within the dataset.

Examples and rationale for each of the match types are provided in the table below.

TNFD Data Requirement	Matched SPG Product & Datapoint	Match Type	Rationale
“Weight of hazardous and non-hazardous waste generated by type (tonnes): Total Non-hazardous.”	ESG Raw Data: Please provide a breakdown of the company's total solid waste recycled/reused and disposed, disaggregated by the type of disposal method, for which its operations has a reliable and auditable data acquisition and aggregation systems are available. - Total waste recycled/reused - Total waste disposed	Full Match	The datapoint represents the total amount of non-hazardous waste, fulfilling the complete data requirement set forth by the TNFD.
Quantitative measure of ecosystem connectivity, e.g. Singapore Index.	Nature & Biodiversity Risk: The ecosystem integrity index (Structure) quantifies the relative integrity of the physical characteristics of a given location compared to a pristine state. Ecosystem structure is dependent on habitat area, intactness, and fragmentation. The metric is derived from a total of 11 spatial layers of features associated with anthropogenic pressure on biodiversity, including population density, built-up areas, agriculture, roads, railroads, mining, oil wells, wind turbines and electrical infrastructure. These pressure layers are then aggregated using the methodology described in the Human Modification Index to produce a single pressure layer. The metric takes into account habitat intactness within a grid cell as well as the influence of habitat quality within neighboring cells, to result in a final structure layer that encompasses impacts of landscape fragmentation as well as local intactness.	Strong Match	The TNFD mandates that companies define a measure of ecosystem connectivity. The matched NBR datapoint offers a value for ecosystem integrity that encompasses connectivity. This is regarded as a strong match, as it reflects analytical judgment in assigning an entity-defined metric.
“Whether performance metrics for nature-related	ESG Raw Data: Does the company provide incentives for the management of climate change issues, including the attainment of targets? Yes, the	Weak Match	The TNFD necessitates confirmation of whether nature-related issues are factored into remuneration policies. The

issues are incorporated into remuneration policies.”	company provides details on the climate change-related incentives starting from the highest management level.		datapoint verifies whether non-financial issues, particularly climate-related matters, are included in remuneration policies; however, it does not explicitly address nature-related issues. Climate change is considered a driver of biodiversity loss and this weak match provides users some insight into a company’s approach to financial incentives for non-financial topics.
“Volume of water discharged (m3), split into: Freshwater.”	Not Applicable	No Match (No Product Coverage)	No matching datapoint was identified for this particular TNFD data requirement. S&P has data on water consumption, but this is not split out into freshwater sources.

For data points that are available within the TNFD Data Solution, the corresponding match type is specified, and in the case of strong and weak matches, a more detailed rationale provided. In the event that multiple S&P data products match to the same TNFD data requirement, they are all provided, and a product ranking is provided.

3. Data Transformation

Once all uniquely tagged TNFD data requirements have been assessed and assigned datapoint matches from S&P datasets, the data is extracted and formatted according to the specified TNFD standards. This transformation process enables the conversion of data from diverse formats, units, or data types to align with the precise data requirements. For example, if the matched datapoint represents an area in hectares, the data transformation process will convert this measurement to square kilometers (km²) as mandated by the TNFD. Similarly, if the original datapoint is a Boolean indicator of whether a company has a policy or process, but the TNFD requires a string output, a factual statement is generated and presented in the appropriate format; for instance, “YES/NO” would be transformed into “The company publicly reports that its environmental policy meets international standards.” The data transformation process is designed to ensure that FMPs receive data in the correct format, thereby facilitating more analytical insights into whether a company meets the TNFD's data requirements.

The TNFD Data Solution encompasses five data transformation processes. For every data requirement within the TNFD Data Solution, both the source raw data and the corresponding data transformation processes applied are provided.

Datapoint Assessment	This assessment determines whether a company fulfills a specific datapoint requirement. It is particularly relevant to datasets such as the ESG Raw Data, where an analyst has verified that a company meets a particular criterion. For example, if a company includes child labor coverage within its Human Rights Commitment, the ESG Raw Data output would indicate
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	<p>“YES.” The Datapoint Assessment method validates whether the company has this designated output.</p>
ESG Score	<p>This assessment evaluates whether a company meets a specific ESG question, criterion, dimension, or total score threshold. It is particularly applicable to the ESG Raw Data, where analysts have assigned scores to various topics. This method establishes a threshold for the ESG Score, which the analysis will use to determine whether a company meets that benchmark. For instance, if an TNFD framework data requirement asks, “Does the company have effective water management programs?”, the term “effective” may imply that the framework seeks more than just the existence of a single program; it may require a comprehensive set of programs. Consequently, an ESG Score threshold of 30 for Water Efficiency Management Programs could signify that the company has implemented an effective array of initiatives. This assessment can involve one or more ESG Scores.</p>
Raw Value	<p>This process involves the retrieval and potential transformation of a raw datapoint from an S&P dataset. For example, if a framework data requirement specifies energy consumption, this method will access the raw data for an individual company from the designated product. Additionally, this method facilitates the transformation of raw data; for instance, if the framework data requirement calls for energy consumption in gigajoules, but the product data is provided in megawatt-hours (MWh), appropriate conversion logic will be applied. It is also possible to aggregate multiple sources of raw data, such as Scope 1, 2, and 3 absolute emissions, utilizing logic to sum these values effectively.</p>
Combination	<p>This method involves the application of a combination of Datapoint Assessment and ESG Score. It enables the simultaneous assessment of both a datapoint and an ESG score. For instance, a scenario could involve a company having an effective human rights policy that aligns with international standards. An ESG question score of 30 for Human Rights Commitment would suggest that the policy is effective, while the Datapoint Assessment confirming whether the policy meets international standards would further substantiate this analysis. Notably, the ESG Score and the Datapoint Assessment do not need to originate from the same question, allowing for an unlimited number of combinations.</p>
Data Submission	<p>Certain framework requirements necessitate confirmation of a data structure, such as “Target 1,” or methodological explanation, “The Estimated Alignment methodology...” or other standardized statements applicable across the relevant universe. Data Submission refers to instances where raw text has been incorporated into the analysis to support these standardized outputs. It is important to note that Data Submission does not originate from an S&P dataset; rather, it is generated within the TNFD product development.</p>

4. Dataset Generation

The final stage of the methodology involves the generation of the TNFD Data Solution. This dataset encompasses the Trucost Universe, which includes around 23,500 companies spanning a full range of sectors. The product provides four outputs: requirement-level, methodology disclosure, financials sector output & financials sector output disclosure flags. The primary objective of the dataset is to enable FMPs to conduct Estimated Alignment analyses of individual companies or portfolios, while also offering transparency regarding the methodology and approach adopted by S&P. Each output is outlined below, along with an explanation of each column available in the output:

4.1. Requirement-Level Output

The core dataset consists of the requirement-level output for each individual company within the universe. The methodology employed to tag each unique data requirement of the TNFD framework yields a highly granular dataset, with individual companies allocated hundreds of distinct data requirements.

4.1.1. Requirement-Level Application & Usage

The Requirement-Level or “*TNFD_CompanyData*” output offers a dataset that supports the following applications:

- **Company Analysis:** Users can select a specific company to view data for all associated TNFD requirements. This forms the foundation for company-specific evaluations, enabling an understanding of their status in fulfilling TNFD framework criteria. Each requirement delivers detailed and granular information, assisting users in making informed decisions about companies.
- **Requirement Analysis:** Users can filter by a particular TNFD data requirement to assess how a range of companies measure up against the framework. The Standard Requirement ID column allows users to align individual requirements with the terminology and coding established in the TNFD standard. Since some Standard Requirement IDs are linked to multiple sub-datapoints, it is advisable for users to utilize the unique S&P Data Requirement ID. By filtering a group of companies with this S&P Data Requirement ID, users can obtain specific and comparable data for all companies concerning that data requirement.
- **Portfolio Analysis:** Users can filter by a portfolio of companies and employ the S&P Data Requirement ID to produce data outputs for their selected companies. This facilitates analyses such as average emissions, land area, or other quantitative metrics, including those required for an FMP TNFD Disclosure. A table provided in Annex 2 provides an overview of each FMP data requirement and how these can be taken from the TNFD Data Solution.

4.1.2. Requirement-Level Schema

The following schema is provided for the Requirement-Level output, with additional information available for each individual column. Each Requirement-Level output operates independently, meaning that it is possible for one output to utilize 2023 data while another may use 2024 data, all sourced from the same dataset. Specific outputs of the analysis are outlined in dedicated sections below.

Company Name	Name of company
Country	Country of origin
KeyInstn	S&P Global company ID
TCUID	Trucost company ID
Standard Name	Taskforce for Nature-related Disclosures
Standard Requirement ID	The TNFD requirement ID, i.e. Annex 1 - C2.3 Pollution/pollution removal - Plastic pollution

Standard Requirement Text	The TNFD data requirement text. The text includes adjustments made by inclusion within the TNFD Data Structure as outlined in Section 1.2.
Standard Requirement Industry	The industry the data applies to, see Section 1.1.
Standard Requirement Data Type	The data type assigned by S&P, i.e. boolean, string, etc.
S&P Data Requirement ID	The unique ID tagged by S&P Global for the data requirement, i.e. spg-tnfd-core-annex1-c23-003. See Section 1.2.
S&P Datapoint Map Year	The year for which the mapping was conducted. The latest TNFD data requirements at that point in time compared to the datapoints available in S&P datasets.
S&P Data Source	The source of the data mapped to the data requirement, i.e. “Trucost Environmental Data”
S&P Source Type	Confirms whether the source of the data is Estimated or As Reported
S&P Source Rank	The rank of the source, where multiple sources are available, they have been ordered by data quality and universe size.
S&P Methodology	The transformation methodology applied, see Section 3.
S&P Source Data Fiscal Year	The financial year of the source mapped dataset.
S&P Source Raw Data	The raw data extracted from the mapped dataset.
Match Type	The match type of the dataset, see Section 2.
Analyst Comment	A comment from the analyst mapping the data requirement.
Availability Output	Data availability, see Section 4.1.2.
Availability Indicator	Data availability indicator, see Section 4.1.2.
Value	Output value
Unit	Unit of output value, where applicable.
Confidence Level	The confidence level of the analysis, see Section 4.1.3.
Extraction Date	The date the raw data transformation was conducted.
Extraction Tag	The unique tag of the company/data requirement transformation.
Dataset Type	Estimated Alignment

4.1.3. Data Availability

The objective of the TNFD Data Solution is to equip FMPs with access to all mapped data available through various S&P datasets. This data provision enables users to estimate the alignment of individual companies or groups of companies with the TNFD framework. The transformation methodologies ensure that the

relevant data is presented in the correct format and units. The Availability Output offers a qualitative assessment of the data accessible for a specific company concerning a particular data requirement. In contrast, the Availability Indicator provides a quantitative output regarding the data available for the company and the specific data requirement. This approach is designed to serve as a foundation for quantitative analysis, facilitating an understanding of data availability at the company level.

Availability Output	Explanation	Availability Indicator
Available	The mapped datapoint is available and has been transformed into the format needed for the TNFD data requirement.	1
Partially Available	The mapped datapoint is available but the company only has part of the relevant data. The output is applicable where multiple datapoints have been mapped to a data requirement.	0.1 - 0.9
Not Available	The mapped datapoint is available and it is confirmed the company does not have the relevant data.	0
Not Known	The mapped datapoint is available but the status of the company in meeting the datapoint is unknown. This may be due to analysts being unable to identify relevant evidence to meet the datapoint.	Not Known
No Product Coverage	The TNFD Data Solution does not currently have a datapoint matched to the data requirement.	No Product Coverage

4.1.4. Confidence Level

The basis of the analysis is the mapping of TNFD data requirements to data products within S&P, and the transformation of the extracted data into the format required by the framework. The methodology to create the Estimated Alignment dataset comes with methodological variables, that although are transparent, may affect the reliability of the output. The three variables that have an impact on the output are: source dataset type: As Reported or Estimated, the match type: Full, Strong, Weak or No Match, and finally whether there is sufficient data available for the dataset. The output is therefore assigned a Confidence Level, equipping users with an understanding of the reliability of the output, whose meanings are described below:

Output	Explanation
<i>Low</i>	<i>The data is likely obtained through estimated or modelled sources, it may have been considered a weak match and there may be only partial data available.</i>
<i>Medium</i>	<i>There is a combination of either estimated or modelled sources, a strong match or partial data available.</i>
<i>High</i>	<i>The data is likely obtained through As Reported sources, it was likely considered a strong or full match and there likely is sufficient data available.</i>

4.2. Methodology Disclosure

The analytical process provides an output that is termed the Methodology Disclosure, or “S1_TNFD_Mapping_Reference”. The aim of this output is to provide detailed information to the user about each of the data requirements within the TNFD product data structure.

4.2.1. Methodology Disclosure Application & Usage

The dataset outputs are supported by the methodology disclosure, which has the following applications:

- **Understanding Data Structure:** The methodology disclosure provides the breakdown of the TNFD framework as it has been applied within the TNFD Data Product. The S&P Requirement ID can be used to locate individual data requirements and how they have been allocated within the data structure of the product. The methodology disclosure provides a reference to compare the data structure with the original data requirements within the TNFD framework.
- **Understanding Mapped Datapoints:** The methodology disclosure provides details of each of the mapped datapoints, allowing users to extract and run their own analysis. Where there are multiple products mapped to a single data requirement, the rankings as used within the requirement-level output is also provided. The methodology disclosure also provides the data requirements that have not been mapped, allowing users to understand the extent of the data coverage.
- **Understanding Source Data:** Each of the mapped datapoints are supported with additional information, such as the range of possible outputs and details of the source products. Analyst comments are also included to provide further explanation of strong and weak matches.

4.2.2. Methodology Disclosure Schema

The following schema is provided for the methodology disclosure output, providing users of the details of each column.

Standard Name	Taskforce for Nature-related Disclosures
Standard Requirement ID	The TNFD requirement ID, i.e. Annex 1 - C2.3 Pollution/pollution removal - Plastic pollution
Standard Requirement Text	The TNFD data requirement text. The text includes adjustments made by inclusion within the TNFD Data Structure as outlined in Section 1.2.
Standard Requirement Industry	The industry the data applies to, see Section 1.1.
Standard Requirement Data Type	The data type assigned by S&P, i.e. boolean, string, etc.
S&P Requirement ID	The unique ID tagged by S&P Global for the data requirement, i.e. spg-tnfd-core-annex1-c23-003. See Section 1.2.
S&P Datapoint Map Year	The year for which the mapping was conducted. The latest TNFD data requirements at that point in time compared to the datapoints available in S&P datasets.

S&P Data Source	The source of the data mapped to the data requirement, i.e. “Trucost Environmental Data”
S&P Source Rank	The rank of the source, where multiple sources are available, they have been ordered by data quality and universe size.
S&P Source Type	Confirms whether the source of the data is Estimated or As Reported.
S&P Methodology	The transformation methodology applied, see Section 3.
Source Datapoint Label(s)	The labels of the datapoints mapped to the data requirement.
Source Datapoint ID(s)	The IDs of the datapoints mapped to the data requirement.
Source Datapoint Text	The full text of the datapoints mapped to the data requirement. In the case of the CSA, this includes contextual and question text.
Possible Values	The range of possible values from the mapped datapoint.
Description of Source Methodology	The description of the methodology used by the source methodology.
Conversion Logic	Details of any conversion logic applied to quantitative values – i.e. formula to convert MWh to Gigajoules.
Output Unit	Unit of output value, where applicable.
Match Type	The match type of the dataset, see Section 2.
Use of Estimations	Whether the source dataset uses estimations.
Analyst Comment	A comment from the analyst mapping the data requirement.
Aggregated Output Column	Where a datapoint is used to populate a column within the aggregated or Financials Sector Output, see Section 4.4., the column header name is presented here.
Extraction Date	The date the raw data transformation was conducted.

4.3. Financials Sector Output

The analytical process produces an aggregated data output that is structured around TNFD documentation: Additional Guidance for Financial Institutions ([Additional guidance for financial institutions – TNFD](#), version 2, 2024). The columns have been named with the exact requirements present within the TNFD Additional Guidance but may include metrics and units assigned by S&P Global as part of the data structure development discussed in Section 1.2. of this documentation. The Financials Sector Output datapoints are taken from the Requirement-Level Output but is formatted within an easily accessible structure to allow users to focus on the specific requirements of FMPs.

4.3.1. Financials Sector Output Application & Usage

The financials sector requirements Output has two mirror datasets, that produce both the aggregated data relevant for the TNFD Financials Data Requirements (“TNFD_FinancialsREquirements”), alongside disclosure information for each datapoint containing the fiscal year, the data source and the data type (“TNFD_FinancialsRequirements_Disclosure”). It has the following application and usage:

- **Portfolio Analysis:** Users can filter companies by the core and recommended requirements of the Additional Guidance for TNFD Financial Institutions. Where data is not available or unknown for a company, it has been replaced with a blank space, allowing easy calculations.
- **High Level Reference:** Users can conduct high-level analysis of individual companies or portfolios using the file. Each of the datapoints are linked to the outputs in the Requirement-Level and Methodology Disclosure outputs, that provides more context and analytical depth for each company datapoint. See the Financial Sector Schema below for the S&P ID for each column, allowing users to filter by S&P ID the other data solution outputs.
- **Disclosure Flags:** The financials sector output is accompanied by a separate file that is structured with an identical schema but the values consist of the product source and whether the source data is As Reported or Estimated. The Disclosure Flags output is intended to be used with the Financials Sector output and will not have a dedicated section within this methodology documentation.

The aggregated data output provides only the relevant figures for that column. In the event data was Not Known, these have been removed from the aggregate output to allow easy data analysis on available data but can be identified in the disclosure output.

4.3.2. Financials Sector Schema

The aggregated output for the financial sector data requirements is provided in Annex 2. The schema is applicable to both the aggregated output and the aggregated disclosure output, as they are mirror images of one another. The column headers can be looked up within the Methodology Disclosure Scheme, see Section 4.3.2. column Aggregated Output Column. There, users can understand the datapoints that have been matched to the financial sector data requirements.

4.3.3. TNFD Priority Sectors

Within the TNFD Additional Guidance for Financials, there is the allocation of sectors that are priority within the assessment of impacts on nature. The guidance provides a list of both GICS sub industries and NACE industries that are priorities. These have been included within the aggregated output within columns: GICS Priority Sector (0/1) and NACE Priority Sector (0/1). The two industrial classifications do not exactly match and therefore there may be cases where a company is considered a priority under one, but not the other column.

Monitoring and Review

All new methodologies and any material changes to existing methodologies are reviewed and approved by an independent methodology governance committee. The TNFD Data Solution will be monitored and reviewed by S&P on a quarterly and annual basis. Quarterly updates may relate to provision of the latest data available for the mapped data requirements. Annual reviews may relate to the updating of the mapping to incorporate new datapoints, datasets or framework requirements.

Assumptions and Limitations

The methodology outlined within this document has assumptions and limitations that may affect future analytical applications of the output datasets.

Analytical Judgement: The methodology applies a mapping methodology that relies on analytical judgement to allocate matches between S1 product datapoints and TNFD data requirements. There is a defined approach that allows an analyst to allocate the relevant matches, but there may be some element of subjectivity on some of the matches. The product accounts for this by providing the match details, the source data and an analytical comment, allowing users to understand the judgement or apply their own approach to the matching of datapoints.

Point in Time: The mapping is conducted at a point of time and reflects the TNFD framework at that point, alongside the S1 data products. The framework and data products are subject to change, and these will be reflected in updates and changes in future versions of the TNFD Data Solution. The product accounts for this by providing a Map Year output for each individual data requirement, allowing users to understand when the matches were made.

Coverage Limitations: The TNFD Data Solution is structured around a process of identifying matches for the data requirements in the TNFD framework. The development of the dataset has resulted in a highly granular data structure. There are not currently datapoint matches for all data requirements within the TNFD framework. This is accounted for by clearly detailing which matches have No Product Coverage and providing a Methodology Disclosure, allowing users to understand the current data coverage.

Errors in Input Data: The TNFD Data Solution transforms data sourced from across S1 datasets. In the case that there may be an error in the source data, identified via the TNFD Data Solution quality checking process, the input data is updated. In the case where data reported by a company may be incorrect, an update cannot be applied to the dataset without an update by the reporting entity.

Updates and Enhancements

Month/Year of Enhancement	Enhancement Description	Expected Impact
September 2025	Version 1 of methodology documentation created.	N/A

Annex 1: TNFD Sector Mapping

GICS Sub Industry Name	TNFD Sector Name	GICS Sub Industry Name	TNFD Sector Name
Advertising	Not Applicable	Homebuilding	Not Applicable
Aerospace & Defense	Not Applicable	Hotels, Resorts & Cruise Lines	Marine Transportation and Cruise Lines
Agricultural & Farm Machinery	Not Applicable	Household Appliances	Not Applicable
Air Freight & Logistics	Not Applicable	Household Products	Not Applicable
Airport Services	Not Applicable	Industrial Conglomerates	Not Applicable
Aluminium	Metals and Mining	Industrial Machinery & Supplies & Components	Not Applicable
Apparel, Accessories & Luxury Goods	Apparel, Accessories and Footwear	Integrated Oil & Gas	Oil and Gas
Application Software	Not Applicable	Integrated Telecommunication Services	Not Applicable
Automobile Manufacturers	Not Applicable	Interactive Home Entertainment	Not Applicable
Automotive Parts & Equipment	Not Applicable	Interactive Media & Services	Not Applicable
Automotive Retail	Not Applicable	IT Consulting & Other Services	Not Applicable
Biotechnology	Biotechnology and Pharmaceuticals	Life & Health Insurance	Not Applicable
Broadcasting	Not Applicable	Managed Health Care	Not Applicable
Broadline Retail	Not Applicable	Multi-line Insurance	Financials
Building Products	Not Applicable	Multi-Sector Holdings	Financials
Casinos & Gaming	Not Applicable	Multi-Utilities	Electric Utilities and Power Generators
Coal & Consumable Fuels	Metals and Mining	Office REITs	Real Estate
Commercial Printing	Not Applicable	Oil & Gas Equipment & Services	Not Applicable
Commodity Chemicals	Chemicals	Oil & Gas Exploration & Production	Oil and Gas

Communications Equipment	Not Applicable	Oil & Gas Refining & Marketing	Not Applicable
Construction & Engineering	Engineering and Construction	Oil & Gas Storage & Transportation	Not Applicable
Construction Materials	Construction Materials	Packaged Foods & Meats	Food and Agriculture
Consumer Electronics	Not Applicable	Paper & Plastic Packaging Products & Materials	Not Applicable
Consumer Staples Merchandise Retail	Not Applicable	Paper Products	Forestry, Pulp and Paper
Data Processing & Outsourced Services	Not Applicable	Passenger Airlines	Not Applicable
Distillers & Vintners	Beverages	Personal Care Products	Not Applicable
Diversified Banks	Financials	Pharmaceuticals	Biotechnology and Pharmaceuticals
Diversified Financial Services	Financials	Rail Transportation	Not Applicable
Diversified Metals & Mining	Metals and Mining	Real Estate Development	Real Estate
Diversified REITs	Real Estate	Real Estate Operating Companies	Real Estate
Diversified Support Services	Not Applicable	Restaurants	Food and Agriculture
Electric Utilities	Electric Utilities and Power Generators	Semiconductors	Not Applicable
Electrical Components & Equipment	Not Applicable	Soft Drinks & Non-alcoholic Beverages	Beverages
Electronic Components	Not Applicable	Specialized Finance	Financials
Electronic Equipment & Instruments	Not Applicable	Steel	Metals and Mining
Food Retail	Food and Agriculture	Technology Hardware, Storage & Peripherals	Not Applicable
Gas Utilities	Electric Utilities and Power Generators	Tires & Rubber	Not Applicable
Gold	Metals and Mining	Tobacco	Not Applicable

Health Care Equipment	Not Applicable	Trading Companies & Distributors	Not Applicable
Health Care Facilities	Not Applicable	Water Utilities	Water Utilities
Health Care Services	Not Applicable	Wireless Telecommunication Services	Not Applicable
Home Improvement Retail	Not Applicable	NAP	NAP

Annex 2: Aggregated Output Schema

Column Name	<i>Output</i>
Company Name	<i>Company Name</i>
Country	<i>Country</i>
KeyInstn	<i>KeyInstn</i>
TCUID	<i>TCUID</i>
GICS Industry Group Code	<i>GICS Industry Group Code</i>
GICS Industry Group Name	<i>GICS Industry Group Name</i>
GICS Industry Code	<i>GICS Industry Code</i>
GICS Industry Name	<i>GICS Industry Name</i>
GICS Sub Industry Code	<i>GICS Sub Industry Code</i>
GICS Sub Industry Name	<i>GICS Sub Industry Name</i>
GICS Priority Sector	<i>GICS Priority Sector</i>
NACE Code	<i>NACE Code</i>
NACE Priority Sector	<i>NACE Priority Sector</i>
Trucost Sector Name	<i>Trucost Sector Name</i>
Trucost Sector	<i>Trucost Sector</i>
Trucost Sector Revenue (USD mn)	<i>Trucost Sector Revenue (USD mn)</i>

Trucost Sector Revenue Percentage (%)	<i>Trucost Sector Revenue Percentage (%)</i>
Total Company Revenue (USD mn)	<i>Total Company Revenue (USD mn)</i>
Financial Year	<i>Financial Year</i>
Extraction Date	<i>Extraction Date</i>
C1.0 - Total spatial footprint: Total surface area controlled/ managed by the organisation, where the organisation has control (km2).	<i>spg-tnfd-core-annex1-c10-001</i>
C1.0 - Total spatial footprint: Total disturbed area (km2).	<i>spg-tnfd-core-annex1-c10-002</i>
C1.0 - Total spatial footprint: Total rehabilitated/restored area (km2).	<i>spg-tnfd-core-annex1-c10-003</i>
C1.0 - Total spatial footprint: Total area in protected areas (km2).	<i>spg-tnfd-core-annex1-c10-004</i>
C1.0 - Total spatial footprint: Total area in key biodiversity areas (km2).	<i>spg-tnfd-core-annex1-c10-005-i</i>
C1.0 - Total spatial footprint: Company has sites in biodiversity-sensitive areas (0/1).	<i>spg-tnfd-core-annex1-c10-005-ii</i>
C1.1 - Extent of land/freshwater/ocean ecosystem use change by: Type of ecosystem: Total use change (km2).	<i>spg-tnfd-core-annex1-c11-001-i</i>
C1.1 - Extent of land/freshwater/ocean ecosystem use change by: Type of business activity: Total use change (km2).	<i>spg-tnfd-core-annex1-c11-002-i</i>
C1.1 - Extent of land/freshwater/ocean ecosystem conserved or restored, split into: Voluntary (km2).	<i>spg-tnfd-core-annex1-c11-003</i>
C1.1 - Extent of land/freshwater/ocean ecosystem conserved or restored, split into: Required by statutes or regulations (km2).	<i>spg-tnfd-core-annex1-c11-004</i>
C1.1 - Extent of land/freshwater/ocean ecosystem that is sustainably managed by: Type of ecosystem: Total (km2).	<i>spg-tnfd-core-annex1-c11-005-i</i>
C1.1 - Extent of land/freshwater/ocean ecosystem that is sustainably managed by: Type of business activity: Total (km2).	<i>spg-tnfd-core-annex1-c11-006-i</i>
C2.0 - Pollutants released by type, referring to sector-specific guidance on types of pollutants: Total inorganic pollutants released all sinks (tonnes).	<i>spg-tnfd-core-annex1-c20-001-i</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Total pollutants released (tonnes).	<i>spg-tnfd-core-annex1-c20-001-ii</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Total inorganic pollutants to soil released (tonnes).	<i>spg-tnfd-core-annex1-c20-001-iii</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Antimony (tonnes).	<i>spg-tnfd-core-annex1-c20-001-iv</i>

C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Arsenic (tonnes).	<i>spg-tnfd-core-annex1-c20-001-v</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Barium (tonnes).	<i>spg-tnfd-core-annex1-c20-001-vi</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Beryllium (tonnes).	<i>spg-tnfd-core-annex1-c20-001-vii</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Boron (tonnes).	<i>spg-tnfd-core-annex1-c20-001-viii</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Cadmium (tonnes).	<i>spg-tnfd-core-annex1-c20-001-ix</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Chromium (tonnes).	<i>spg-tnfd-core-annex1-c20-001-x</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Cobalt (tonnes).	<i>spg-tnfd-core-annex1-c20-001-xi</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Copper (tonnes).	<i>spg-tnfd-core-annex1-c20-001-xii</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Lead (tonnes).	<i>spg-tnfd-core-annex1-c20-001-xiii</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Manganese (tonnes).	<i>spg-tnfd-core-annex1-c20-001-xiv</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Mercury (tonnes).	<i>spg-tnfd-core-annex1-c20-001-xv</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Nickel (tonnes).	<i>spg-tnfd-core-annex1-c20-001-xvi</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Selenium (tonnes).	<i>spg-tnfd-core-annex1-c20-001-xvii</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Silver (tonnes).	<i>spg-tnfd-core-annex1-c20-001-xviii</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Vanadium (tonnes).	<i>spg-tnfd-core-annex1-c20-001-xix</i>
C2.0 - Pollutants released to soil by type, referring to sector-specific guidance on types of pollutants: Zinc (tonnes).	<i>spg-tnfd-core-annex1-c20-001-xx</i>
C2.1 - Volume of water discharged, split into: Total (m3).	<i>spg-tnfd-core-annex1-c21-001</i>
C2.1 - Volume of water discharged, split into: Freshwater (m3).	<i>spg-tnfd-core-annex1-c21-002</i>
C2.1 - Volume of water discharged, split into: Other (m3).	<i>spg-tnfd-core-annex1-c21-003</i>

C2.1 - Concentrations of key pollutants in the wastewater discharged, by type of pollutant: Total average concentration of pollutants (mg/L).	<i>spg-tnfd-core-annex1-c21-004-i</i>
C2.1 - Concentrations of key pollutants in the wastewater discharged, by type of pollutant: Total inorganic pollutants (tonnes).	<i>spg-tnfd-core-annex1-c21-004-ii</i>
C2.1 - Concentrations of key pollutants in the wastewater discharged, by type of pollutant: Total emissions to water (tonnes).	<i>spg-tnfd-core-annex1-c21-004-iii</i>
C2.1 - Temperature of water discharged, where relevant. (°C)	<i>spg-tnfd-core-annex1-c21-005-i</i>
C2.2 - Weight of hazardous and non-hazardous waste generated by type: Total Non-hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-001-i</i>
C2.2 - Weight of hazardous and non-hazardous waste generated by type: Total Non-hazardous Recycled (tonnes).	<i>spg-tnfd-core-annex1-c22-001-ii</i>
C2.2 - Weight of hazardous and non-hazardous waste generated by type: Total Non-hazardous Non-Recycled (tonnes).	<i>spg-tnfd-core-annex1-c22-001-iii</i>
C2.2 - Weight of hazardous and non-hazardous waste generated by type: Total Hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-001-iv</i>
C2.2 - Weight of hazardous and non-hazardous waste generated by type: Total Hazardous Recycled (tonnes).	<i>spg-tnfd-core-annex1-c22-001-v</i>
C2.2 - Weight of hazardous and non-hazardous waste generated by type: Total Hazardous Non-Recycled (tonnes).	<i>spg-tnfd-core-annex1-c22-001-vi</i>
C2.2 - Weight of hazardous and non-hazardous waste generated by type: Total Radioactive Waste (tonnes).	<i>spg-tnfd-core-annex1-c22-001-vii</i>
C2.2 - Weight of hazardous and non-hazardous waste generated by type: Total Radioactive & Hazardous Waste (tonnes).	<i>spg-tnfd-core-annex1-c22-001-viii</i>
C2.2 - Weight of hazardous and non-hazardous waste disposed of, split into: Waste incinerated (with and without energy recovery): Non-Hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-002-i</i>
C2.2 - Weight of hazardous and non-hazardous waste disposed of, split into: Waste incinerated (with and without energy recovery): Hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-002-ii</i>
C2.2 - Weight of hazardous and non-hazardous waste disposed of, split into: Waste sent to landfill: Non-hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-003-i</i>
C2.2 - Weight of hazardous and non-hazardous waste disposed of, split into: Waste sent to landfill: Hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-003-ii</i>
C2.2 - Weight of hazardous and non-hazardous waste disposed of, split into: Other disposal methods: Non-hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-004-i</i>
C2.2 - Weight of hazardous and non-hazardous waste disposed of, split into: Other disposal methods: Hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-004-ii</i>

C2.2 - Weight of hazardous and non hazardous waste diverted from landfill, split into waste: Reused: Non-hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-005-i</i>
C2.2 - Weight of hazardous and non hazardous waste diverted from landfill, split into waste: Reused: Hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-005-ii</i>
C2.2 - Weight of hazardous and non hazardous waste diverted from landfill, split into waste: Recycled: Non-hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-006-i</i>
C2.2 - Weight of hazardous and non hazardous waste diverted from landfill, split into waste: Recycled: Hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-006-ii</i>
C2.2 - Weight of hazardous and non hazardous waste diverted from landfill, split into waste: Other recovery options: Non-hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-007-i</i>
C2.2 - Weight of hazardous and non hazardous waste diverted from landfill, split into waste: Other recovery options: Hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-007-ii</i>
C2.3 - Plastic footprint as measured by total weight of plastics used or sold broken down into the raw material content: Total (tonnes).	<i>spg-tnfd-core-annex1-c23-001-i</i>
C2.3 - Plastic footprint as measured by total weight of plastics used or sold broken down into the raw material content: Virgin fossil-fuel feedstock (tonnes).	<i>spg-tnfd-core-annex1-c23-001-ii</i>
C2.3 - Plastic footprint as measured by total weight of plastics used or sold broken down into the raw material content: Post-consumer recycled feedstock (tonnes).	<i>spg-tnfd-core-annex1-c23-001-iii</i>
C2.3 - Plastic footprint as measured by total weight of plastics used or sold broken down into the raw material content: Post-industrial recycled feedstock (tonnes).	<i>spg-tnfd-core-annex1-c23-001-iv</i>
C2.3 - Plastic footprint as measured by total weight of plastics used or sold broken down into the raw material content: Virgin renewable feedstock (tonnes).	<i>spg-tnfd-core-annex1-c23-001-v</i>
C2.3 - For plastic packaging, percentage of plastic that is: Re-usable (%).	<i>spg-tnfd-core-annex1-c23-002</i>
C2.3 - For plastic packaging, percentage of plastic that is: Compostable (%).	<i>spg-tnfd-core-annex1-c23-003</i>
C2.3 - For plastic packaging, percentage of plastic that is: Technically recyclable (%).	<i>spg-tnfd-core-annex1-c23-004</i>
C2.3 - For plastic packaging, percentage of plastic that is: Recyclable in practice and at scale (%).	<i>spg-tnfd-core-annex1-c23-005</i>
C2.4 - Non GHG air pollutants by type: Particulate matter (PM2.5 and/or PM10) (tonnes).	<i>spg-tnfd-core-annex1-c24-001</i>
C2.4 - Non GHG air pollutants by type: Nitrogen oxides (NO2, NO and NO3) (tonnes).	<i>spg-tnfd-core-annex1-c24-002</i>

C2.4 - Non GHG air pollutants by type: Volatile organic compounds (VOC or NMVOC) (tonnes).	<i>spg-tnfd-core-annex1-c24-003</i>
C2.4 - Non GHG air pollutants by type: Sulphur oxides (SO₂, SO, SO₃, SO_x) (tonnes).	<i>spg-tnfd-core-annex1-c24-004</i>
C2.4 - Non GHG air pollutants by type: Ammonia (NH₃) (tonnes).	<i>spg-tnfd-core-annex1-c24-005</i>
C2.4 - Non GHG air pollutants by type: Total Air Pollutants (tonnes).	<i>spg-tnfd-core-annex1-c24-006</i>
C2.4 - Non GHG air pollutants by type: Inorganic Pollutants (tonnes).	<i>spg-tnfd-core-annex1-c24-007</i>
C2.4 - Non GHG air pollutants by type: Ozone Depleting Substances (tonnes).	<i>spg-tnfd-core-annex1-c24-008</i>
C3.0 - Water withdrawal and consumption from areas of water scarcity, including identification of water source: Surface water (m³).	<i>spg-tnfd-core-annex1-c30-001-i</i>
C3.0 - Water withdrawal and consumption from areas of water scarcity, including identification of water source: Ground water (m³).	<i>spg-tnfd-core-annex1-c30-001-ii</i>
C3.0 - Water withdrawal and consumption from areas of water scarcity, including identification of water source: Seawater (m³).	<i>spg-tnfd-core-annex1-c30-001-iii</i>
C3.0 - Water withdrawal and consumption from areas of water scarcity, including identification of water source: Produced water (m³).	<i>spg-tnfd-core-annex1-c30-001-iv</i>
C3.0 - Water withdrawal and consumption from areas of water scarcity, including identification of water source: Third party water (m³).	<i>spg-tnfd-core-annex1-c30-001-v</i>
C3.0 - Water withdrawal and consumption from areas of water scarcity, including identification of water source: Number of sites in areas of water scarcity.	<i>spg-tnfd-core-annex1-c30-001-vi</i>
C3.0 - Water withdrawal and consumption from areas of water scarcity, including identification of water source: Percentage of sites in areas of water scarcity (%).	<i>spg-tnfd-core-annex1-c30-001-vii</i>
C3.0 - Water withdrawal and consumption from areas of water scarcity, including identification of water source: Company has sites in areas of high water scarcity (0/1).	<i>spg-tnfd-core-annex1-c30-001-viii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Total (tonnes).	<i>spg-tnfd-core-annex1-c31-001-i</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Avocado (tonnes).	<i>spg-tnfd-core-annex1-c31-001-ii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Banana (tonnes).	<i>spg-tnfd-core-annex1-c31-001-iii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Bauxite / Aluminum (tonnes).	<i>spg-tnfd-core-annex1-c31-001-iv</i>

C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Beans (tonnes).	<i>spg-tnfd-core-annex1-c31-001-v</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Beef (derived from Cattle) (tonnes).	<i>spg-tnfd-core-annex1-c31-001-vi</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Cassava (tonnes).	<i>spg-tnfd-core-annex1-c31-001-vii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Cattle (incl. its derivatives) (tonnes).	<i>spg-tnfd-core-annex1-c31-001-viii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Cement (tonnes).	<i>spg-tnfd-core-annex1-c31-001-ix</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Coal (tonnes).	<i>spg-tnfd-core-annex1-c31-001-x</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Cocoa (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xi</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Coffee (bean) (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Copper (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xiii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Cotton (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xiv</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Dairy (derived from Cattle) (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xv</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Farmed seafood / Aquaculture (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xvi</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Gasoline (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xvii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Goats (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xviii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Gold (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xix</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Iron (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xx</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Lead (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xxi</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Leather (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xxii</i>

C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Lithium (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xxiii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Maize/corn (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xxiv</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Manganese (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xxv</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Natural gas (including LNG, CNG and others) (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xxvi</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Nickel (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xxvii</i>
C3.1 - Quantity of high-risk natural commodities sourced from land/ocean/freshwater, split into types: Nitrogen fertilizer (tonnes).	<i>spg-tnfd-core-annex1-c31-001-xxviii</i>
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C3.1 - Quantity of high-risk natural commodities sourced under a sustainable management plan or certification programme: Beans (tonnes).	<i>spg-tnfd-core-annex1-c31-002-v</i>
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FI.C0.1 - Areas of importance for ecosystem service provision: Reliance Dilution by atmosphere and ecosystems.	<i>spg-tnfd-addition-annex2-a61-001-xxlii</i>
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FI.C0.1 - Areas of importance for ecosystem service provision: Composite Filtration.	<i>spg-tnfd-addition-annex2-a61-001-xxliv</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Reliance Filtration.	<i>spg-tnfd-addition-annex2-a61-001-xxlv</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Resilience Filtration.	<i>spg-tnfd-addition-annex2-a61-001-xxlvi</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Composite Mediation of sensory impacts.	<i>spg-tnfd-addition-annex2-a61-001-xxlvii</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Reliance Mediation of sensory impacts.	<i>spg-tnfd-addition-annex2-a61-001-xxlviii</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Resilience Mediation of sensory impacts.	<i>spg-tnfd-addition-annex2-a61-001-xxlix</i>

FI.C0.1 - Areas of importance for ecosystem service provision: Composite Buffering and attenuation of mass flows.	<i>spg-tnfd-addition-annex2-a61-001-l</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Reliance Buffering and attenuation of mass flows.	<i>spg-tnfd-addition-annex2-a61-001-li</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Resilience Buffering and attenuation of mass flows.	<i>spg-tnfd-addition-annex2-a61-001-lii</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Composite Climate regulation.	<i>spg-tnfd-addition-annex2-a61-001-liii</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Reliance Climate regulation.	<i>spg-tnfd-addition-annex2-a61-001-liv</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Resilience Climate regulation.	<i>spg-tnfd-addition-annex2-a61-001-lv</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Composite Disease control.	<i>spg-tnfd-addition-annex2-a61-001-lvi</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Reliance Disease control.	<i>spg-tnfd-addition-annex2-a61-001-lvii</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Resilience Disease control.	<i>spg-tnfd-addition-annex2-a61-001-lviii</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Composite Flood and storm protection.	<i>spg-tnfd-addition-annex2-a61-001-lix</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Reliance Flood and storm protection.	<i>spg-tnfd-addition-annex2-a61-001-lx</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Resilience Flood and storm protection.	<i>spg-tnfd-addition-annex2-a61-001-lxi</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Composite Mass stabilization and erosion control.	<i>spg-tnfd-addition-annex2-a61-001-lxii</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Reliance Mass stabilization and erosion control.	<i>spg-tnfd-addition-annex2-a61-001-lxiii</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Resilience Mass stabilization and erosion control.	<i>spg-tnfd-addition-annex2-a61-001-lxiv</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Composite Pest control.	<i>spg-tnfd-addition-annex2-a61-001-lxv</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Reliance Pest control.	<i>spg-tnfd-addition-annex2-a61-001-lxvi</i>
FI.C0.1 - Areas of importance for ecosystem service provision: Resilience Pest control.	<i>spg-tnfd-addition-annex2-a61-001-lxvii</i>

Additional Metrics - Total spatial footprint (km2) (sum of): Total surface area controlled/ managed by the organisation, where the organisation has control (km2).	<i>spg-tnfd-core-annex1-c10-001</i>
Additional Metrics - Total spatial footprint (km2) (sum of): Total disturbed area (km2).	<i>spg-tnfd-core-annex1-c10-002</i>
Additional Metrics - Extent of land/freshwater/ocean ecosystem that is sustainably managed (km2) by: Type of ecosystem: Total (km2).	<i>spg-tnfd-core-annex1-c11-005-i</i>
Additional Metrics - Total spatial footprint: Total area in protected areas (km2).	<i>spg-tnfd-core-annex1-c10-004</i>
Additional Metrics - Total spatial footprint: Total area in biodiversity sensitive areas (km2).	<i>spg-tnfd-core-annex1-c10-005-i</i>
Additional Metrics - Company has harmful activities or sourcing in biodiversity sensitive areas (0/1).	<i>spg-tnfd-addition-annex2-a53-001-iii</i>
Additional Metrics - Company has corporate biodiversity/nature-related policies: No Deforestation Commitment (0/1).	<i>spg-tnfd-core-strategy-b-005-i</i>
Additional Metrics - Company has corporate biodiversity/nature-related policies: Environmental Policy (0/1).	<i>spg-tnfd-core-strategy-b-005-ii</i>
Additional Metrics - Company has corporate biodiversity/nature-related policies: Packaging Commitment (0/1).	<i>spg-tnfd-core-strategy-b-005-iii</i>
Additional Metrics - Company has corporate biodiversity/nature-related policies: Hazardous Substances Commitment (0/1).	<i>spg-tnfd-core-strategy-b-005-v</i>
Additional Metrics - Company has corporate biodiversity/nature-related policies: Sustainable Agriculture Commitment (0/1).	<i>spg-tnfd-core-strategy-b-005-vi</i>
Additional Metrics - Company has corporate biodiversity/nature-related policies: Raw Materials Policy (0/1).	<i>spg-tnfd-core-strategy-b-005-vii</i>
Additional Metrics - Company has corporate biodiversity/nature-related policies: Supplier Code of Conduct (0/1).	<i>spg-tnfd-core-strategy-b-005-viii</i>
Additional Metrics - Company has science based biodiversity/nature-related target: Climate SBTi Target (0/1).	<i>spg-tnfd-core-metrics-and-targets-c-005</i>
Additional Metrics - Company has known biodiversity/nature-related controversies and incidents (0/1).	<i>spg-tnfd-core-governance-c-008-i</i>
Additional Metrics - Company has known biodiversity/nature-related controversies and incidents (Incident Description).	<i>spg-tnfd-core-governance-c-008-ii</i>
Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: Within investment taxonomy (0/1).	<i>spg-tnfd-core-annex1-c73-001-i</i>

Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: Taxonomy framework scope.	<i>spg-tnfd-core-annex1-c73-001-ii</i>
Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: EU Taxonomy total revenues (\$).	<i>spg-tnfd-core-annex1-c73-001-iii</i>
Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: EU Taxonomy total eligible revenues (\$).	<i>spg-tnfd-core-annex1-c73-001-iv</i>
Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: EU Taxonomy total aligned revenues (\$).	<i>spg-tnfd-core-annex1-c73-001-v</i>
Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: EU Taxonomy total capital expenditure (\$).	<i>spg-tnfd-core-annex1-c73-001-vi</i>
Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: EU Taxonomy total eligible capital expenditure (\$).	<i>spg-tnfd-core-annex1-c73-001-vii</i>
Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: EU Taxonomy total aligned capital expenditure (\$).	<i>spg-tnfd-core-annex1-c73-001-viii</i>
Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: EU Taxonomy total operational expenditure (\$).	<i>spg-tnfd-core-annex1-c73-001-ix</i>
Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: EU Taxonomy total eligible operational expenditure (\$).	<i>spg-tnfd-core-annex1-c73-001-x</i>
Additional Metrics - Amount of exposure (and annual flows) to sectors in a government or regulator green investment taxonomy: EU Taxonomy total aligned operational expenditure (\$).	<i>spg-tnfd-core-annex1-c73-001-xi</i>
SFDR Equivalents - Absolute gross Scope 1 emissions (tonnes).	<i>spg-tnfd-core-annex1-climatechange-001-ii</i>
SFDR Equivalents - Absolute gross Scope 2 location-based GHG emissions (tonnes).	<i>spg-tnfd-core-annex1-climatechange-001-iii</i>
SFDR Equivalents - Absolute gross Scope 3 GHG emissions (tonnes).	<i>spg-tnfd-core-annex1-climatechange-001-iv</i>
SFDR Equivalents - Share of investments in investee companies that engage in activities that cause land degradation, desertification or soil sealing (Additional PAI 10) (0/1).	<i>spg-tnfd-core-annex1-c11-001-i</i>
SFDR Equivalents - Share of investments in companies without a policy to address deforestation (Additional PAI 15) (0/1).	<i>spg-tnfd-core-strategy-b-005-i</i>

SFDR Equivalents - Tonnes of inorganic pollutants equivalent per million invested, expressed as a weighted average (Additional PAI 1): Total inorganic pollutants (tonnes).	<i>spg-tnfd-core-annex1-c20-001-i</i>
SFDR Equivalents - Tonnes of inorganic pollutants equivalent per million invested, expressed as a weighted average (Additional PAI 1): Total inorganic pollutants to soil (tonnes).	<i>spg-tnfd-core-annex1-c20-001-iii</i>
SFDR Equivalents - Tonnes of inorganic pollutants equivalent per million invested, expressed as a weighted average (Additional PAI 1): Total inorganic pollutants to water (tonnes).	<i>spg-tnfd-core-annex1-c21-004-ii</i>
SFDR Equivalents - Tonnes of inorganic pollutants equivalent per million invested, expressed as a weighted average (Additional PAI 1): Total inorganic pollutants to air (tonnes).	<i>spg-tnfd-core-annex1-c24-007</i>
SFDR Equivalents - Tonnes of emissions to water generated by investee companies per million invested, expressed as a weighted average (Core PAI 8) (tonnes).	<i>spg-tnfd-core-annex1-c21-004-iii</i>
SFDR Equivalents - Tonnes of hazardous waste and radioactive waste generated by investee companies per million invested, expressed as a weighted average (Core PAI 9): Total (tonnes).	<i>spg-tnfd-core-annex1-c22-001-viii</i>
SFDR Equivalents - Tonnes of hazardous waste and radioactive waste generated by investee companies per million invested, expressed as a weighted average (Core PAI 9): Hazardous (tonnes).	<i>spg-tnfd-core-annex1-c22-001-iv</i>
SFDR Equivalents - Tonnes of hazardous waste and radioactive waste generated by investee companies per million invested, expressed as a weighted average (Core PAI 9): Radioactive (tonnes).	<i>spg-tnfd-core-annex1-c22-001-vii</i>
SFDR Equivalents - Tonnes of non-recycled waste generated by investee companies per million invested, expressed as a weighted average (Additional PAI 13) (tonnes).	<i>spg-tnfd-core-annex1-c22-001-iii</i>
SFDR Equivalents - Tonnes of air pollutants equivalent per million invested, expressed as a weighted average (Additional PAI 2): Total (tonnes).	<i>spg-tnfd-core-annex1-c24-006</i>
SFDR Equivalents - Tonnes of air pollutants equivalent per million invested, expressed as a weighted average (Additional PAI 2): Particulate matter - PM2.5 and/or PM10 (tonnes).	<i>spg-tnfd-core-annex1-c24-001</i>
SFDR Equivalents - Tonnes of air pollutants equivalent per million invested, expressed as a weighted average (Additional PAI 2): Nitrogen oxides - NO2, NO and NO3 (tonnes).	<i>spg-tnfd-core-annex1-c24-002</i>
SFDR Equivalents - Tonnes of air pollutants equivalent per million invested, expressed as a weighted average (Additional PAI 2): Volatile organic compounds - VOC or NMVOC (tonnes).	<i>spg-tnfd-core-annex1-c24-003</i>
SFDR Equivalents - Tonnes of air pollutants equivalent per million invested, expressed as a weighted average (Additional PAI 2): Sulphur oxides - SO2, SO, SO3, SOx (tonnes).	<i>spg-tnfd-core-annex1-c24-004</i>

SFDR Equivalents - Tonnes of air pollutants equivalent per million invested, expressed as a weighted average (Additional PAI 2): Ammonia - NH3 (tonnes).	<i>spg-tnfd-core-annex1-c24-005</i>
SFDR Equivalents - Tonnes of ozone depleting substances equivalent per million invested, expressed as a weighted average (Additional PAI 3) (tonnes).	<i>spg-tnfd-core-annex1-c24-008</i>
SFDR Equivalents - Average amount of water consumed by the investee companies (m3) per million of revenue of investee companies (Additional PAI 6) (m3).	<i>spg-tnfd-addition-annex2-a30-001-ii</i>
SFDR Equivalents - Share of investments in investee companies without water management policies (Additional PAI 7) (0/1).	<i>spg-tnfd-core-metrics-and-targets-b-005-iii</i>
SFDR Equivalents - Share of investments in investee companies without sustainable land/agriculture practices or policies (Additional PA 11) (0/1).	<i>spg-tnfd-core-strategy-b-005-vi</i>
SFDR Equivalents - Company with sites/operations located in or near to biodiversity sensitive areas where activities of those investee companies negatively affect those areas (Core PAI 7) (0/1).	<i>spg-tnfd-addition-annex2-a53-001-iv</i>
SFDR Equivalents - Company has operations affecting threatened species (Additional PAI 14.1) (0/1).	<i>spg-tnfd-addition-annex2-a53-001-iii</i>
SFDR Equivalents - Company has a biodiversity protection policy covering operational sites owned, leased, managed in, or adjacent to, a protected area or an area of HBV (Additional PAI 14.2) (0/1).	<i>spg-tnfd-core-strategy-b-005-iv</i>

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