



The COP 30 Presidency Roadmap on Halting and Reversing Deforestation and Forest Degradation by 2030.

Comment from CDP

CDP is delighted to submit this contribution to the COP30 Presidency. We've identified some key barriers for the private sector and how they can be addressed through coordinated governance and on the ground solutions, supported by data-driven insights and best practices.

About CDP

CDP is a global non-profit that runs the world's only independent environmental disclosure system. As the founder of environmental reporting, we believe in transparency and the power of data to drive change. Partnering with leaders in enterprise, capital, policy and science, we surface the information needed to enable Earth-positive decisions. Aligned with the ISSB's climate standard IFRS S2 and partially aligned with the TNFD recommendations, CDP integrates best-practice reporting standards and frameworks through a "write once, read many" approach into powerful market intelligence that fuels decision-making at all levels to transition and mobilise critical finance. Over 22,100 companies disclosed environmental data through CDP in 2025. Financial institutions with more than a quarter of the world's institutional assets use CDP's decision-useful data to inform investment and lending decisions.

CDP provides longstanding support to the Global Climate Action Agenda on cross-cutting measures, as a focal point for finance of the Marrakech Partnership, secretariat member of Activation Group (AG) 20 (Sustainable Finance) and member of AG 5 (Investment to Halt and Reverse Deforestation and Forest Degradation).

Role of disclosure in addressing deforestation

The private sector is a key source of forest finance but must transition funding away from deforestation-linked activities and ideally towards forest restoration and management if we are to achieve global climate and biodiversity goals. Sustainability reporting is primarily a demand-side measure used to incentivise the private sector to act, focused on financial markets and corporates reporting and mitigating environmental risks throughout their value chains. CDP requests annual disclosure from the highest impact market listed companies dependent on cattle products, coffee, cocoa, palm, rubber, soy and timber against questions aligned with the good practice guidance of the [Accountability Framework initiative \(AFi\)](#). Companies and financial institutions (FIs) are incentivised through scoring and their data made available to capital markets, policy makers, purchasing companies and civil society organisations to inform decision making. The information generated is used to create insights about the state of the private sector and its efforts to achieve deforestation-free goals.

CDP holds the largest dataset on corporate deforestation action. The questionnaire was introduced in 2013 to hold international supply chains accountable over production and sourcing practices linked to deforestation in lightly regulated spaces. Over the last 13 years it has tracked and driven progress on



eradicating deforestation from supply chains from thousands of companies. In 2025 over 3,500 corporates, FIs and SMEs disclosed on deforestation progress to CDP.

In 2024, CDP refocused its forests questions to track the outcomes of the private sector policies and actions to stop deforestation. Analysis of the forest-related risks reported by companies revealed a [US\\$279 billion “blind spot”](#) in the market—significant potential financial impacts if companies do not invest in mitigating environmental risks within the commodity supply chains that drive deforestation. This shows that, though it is not always recognized, there is a business case for the private sector to incentivize and support actors to transition away from deforestation-linked activities.

The most recent data shows more organisations reporting on forest-related impacts overall and more achieving their goals, but progress is slow. Of 2,457 submitting forest-related response data, 598 assessed and reported their deforestation- and conversion-free (DCF) status. 248 responses were deemed high-quality and verifiable. In total, 143 commodity supply chains reported to high-quality, with over 90% of commodity volumes determined deforestation and or conversion-free. CDP will continue to track the DCF outcomes of companies and FIs funding them and make that information available to stakeholders, including for implementing enhanced NDCs and transition strategies and supporting investment and procurement decisions.

At the sub-national level, the Cities, States and Regions questionnaire (CSTAR) gathers forests and broader nature-related information from state actors. This includes policies and initiatives for the protection and restoration of forests and other natural ecosystems, in addition to their current state and the prevailing drivers of nature loss. In 2025, 91 states and regions from 23 countries reported through CDP, with 62 of those stating that deforestation and forest degradation is currently an issue. Latin America accounts for more than half (33 of 62) of the states and regions that identify deforestation and/or forest degradation as a current issue. Brazil accounts for the largest share of state disclosers and includes Acre, Rondônia, Tocantins and Mato Grosso that together account for 50.9% of the Brazilian Amazon's area. The CSTAR mechanism is used to further incentivise transparency, accountability and ultimately policy change, and it is also valued as contextual information for corporates and investors looking to understand the risks and opportunities associated with place-based investment.

General comments

Agriculture contributes 90% of tropical deforestation,^{1,2} whilst expansion into natural ecosystems has gathered pace³ and is inconsistently governed. [The New York Declaration on Forests](#), the [Accountability Framework](#), the [Science Based Target Initiative](#) and the [Science Based Targets Network](#) have created globally recognised private sector standards and norms for deforestation-free. However, they are voluntary, meaning uptake is not yet at the level required for the private sector to achieve 2030 deforestation-free targets. There is an opportunity for the deforestation roadmap to build on these foundations to accelerate the rate of change.

¹ Disentangling the numbers behind agriculture-driven tropical deforestation.
<https://www.science.org/doi/10.1126/science.abm9267>

² <https://www.fao.org/forest-resources-assessment/remote-sensing/remote-sensing-survey/en>

³ Global maps of cropland extent and change show accelerated cropland expansion in the twenty-first century, naturefood, <https://www.nature.com/articles/s43016-021-00429-z>



(A) What are the most critical barriers — whether physical, economic, financial, institutional, technological or social — preventing the halting and reversing of deforestation and forest degradation?

The lack of internationally consistent policy and regulation for deforestation- and conversion-free commodity production and sourcing slows progress. Expectations for DCF products and supply chains are fragmented and have resulted in a two-tier market. Alternative markets for conversion-linked products remain viable alternatives for financial markets and supply chains and undermine ambition. The lack of clear and consistent governance weakens the business case to stop deforestation, meaning the private sector does not fully recognise the economic and business risks, despite them being valued as multi-billion-dollar [blind-spots](#).

Whilst regulation exists for the EU and signs of its impact are apparent, it is compliance-based and alone does not comprehensively address all the underlying drivers of commodity-driven deforestation. Demand-side regulations might act as catalysts for change. However, they require coordinated action to address supply and demand side barriers such as maintaining market access, supporting alternative economic activities and delivering complementary measures, like demand management and waste reduction. Deforestation-free international supply chains and demand-side signals are unlikely to be effective if domestic production, consumption and nature degradation is not also addressed, which applies equally to low- and high-risk producer countries. Addressing complementary measures will ensure the transition to a deforestation- and conversion-free world is just.

(B) What potential levers, whether economic, financial, institutional, social or technological, exist for accelerating the implementation of the commitment to halt and reverse deforestation and forest degradation?

Policymakers and financial institutions should prioritize measures that encourage credible, comparable and decision useful disclosure and make it usable for national and corporate transition planning, as well as for finance deployment. This includes disclosure guidance aligned with global standards and frameworks such as the ISSB, GRI, and TNFD.

[Climate transition plans](#) are the foundation for credible transition finance but they [need to evolve](#) to include broader environmental concerns, including deforestation. Governments can support the integration of climate, nature, resilience and adaptation strategies — anchored in decision-useful data — to align the commitments of the Rio Conventions. This will create the enabling environments where finance can flow to real economy transformation through [national transition plans](#). Coordinating investment and action on deforestation from financial institutions and the real economy will require meaningful incentives for change. This can be achieved through policy priorities and regulation for [financial supervisors](#), corporates, stock exchanges and in trade. CDP and WWF recently co-authored [Nature in Transition Plans](#), a report outlining the need to urgently embed nature and biodiversity into existing climate transition frameworks.

A recent CDP study examining the case for private sector action on deforestation found that after market risks, policy risks are identified as the second most common and influential risk type. Of 782 organisations that identified substantive forest-related risks, 84 identified material policy risks in direct operations, whilst 159 identified them in the supply chain. Whilst the study found risks are massively undervalued and underreported, available data shows that decisive governance has significant leverage over the private sector and could be used to accelerate the pace of change.

Whilst many organisations can trace and determine supplies are free from deforestation and work with existing suppliers to improve education, process and reward - the risk remains that deforestation can



enter supply chains through new suppliers from newly converted land. Landscape and Jurisdictional Approaches (L/JA) are a means of tackling the drivers of environmental harm, [working collaboratively at scale to make a measurable impact in ecological and social conditions](#). CDP has been at the forefront of mainstreaming LJAs in producer regions, often at the frontiers of ecosystem loss to drive context specific, place-based interventions. LJAs are venues for public-private cooperation and there is opportunity and appetite within the private sector to [drive increased investment](#) into credible initiatives that support the achievement of deforestation goals. The CDP-AFi report, [Time for Transparency](#), found companies reporting progress on DCF supply chains were often invested in landscape approaches, adding evidence that LJAs are credible, associated with good practice and can support lasting change. Government support for tools and initiatives at national and sub-national levels, such as national traceability systems and LJAs, are required to ensure transition and development moves away from ecosystem conversion as an input.

(c) What country, regional or sector experiences, best practices, and lessons learned can be shared regarding forest conservation and restoration?

CDP forests data is being used by Mirova to inform its investment strategy and evaluate companies' dependencies, impacts, risks and opportunities related to biodiversity in a €150 million listed fund. The cooperation includes building dedicated methodologies to assess corporates' nature transition maturity based on samples of the most relevant CDP data, including data on deforestation-linked commodities, traceability systems, landscape approaches, and restoration projects. This enables the quantitative assessment of corporates on a maturity scale, aligned with TNFD requirements on governance, strategy, stakeholder engagement and performance.

Through [close collaboration with CDP](#) and the fund's scientific committee, Mirova is demonstrating how the strategic use of environmental data enables investment strategy to contribute to global biodiversity targets, such as the reduction of corporate footprints, mobilization of funding and mitigation of pollution, and offers a scalable blueprint for future schemes.

(d) How can forest conservation, sustainable management, and restoration best reflect the diverse realities of countries at different stages of development, the rights and knowledge of indigenous peoples and local communities, and different degrees of forest cover?

One of the most promising ways to address the diverse realities of forested countries - and IP and LC rights and knowledge - is the landscape approach to forest and land management, which involves creation and implementation of landscape initiatives. The landscape initiative is a multi-stakeholder structure that brings governments, civil society, the private sector, and indigenous people and local communities together within a defined geographic area to pursue shared socio-environmental goals. One of the key factors that distinguish landscape initiatives from top-down conservation and restoration projects is governance. According to the [Core Criteria for Mature Landscape Initiatives](#) developed by 20 organizations including CDP, a mature landscape initiative is characterized by four core criteria:

1. Operating at the meaningful scale of a defined ecological, socioeconomic, or administrative area
2. Establishing a multi-stakeholder governance process with decision-making authority
3. Collectively agreeing on goals and an action plan between landscape stakeholders
4. Managing a collective monitoring and reporting framework

Crucially, the multi-stakeholder governance criterion requires active involvement of local community representatives, transparent and inclusive decision-making procedures, and safeguards to protect



human rights and leverage synergies for people and the nature they are part of. Through such governance structures, landscape initiatives can adapt and respond to different regional, national, subnational, and local contexts.

Brazil's [Produce, Conserve, and Include initiative](#) in Mato Grosso is a great example of a mature landscape initiative defined by a jurisdictional boundary. It brings together government agencies, producer organizations, civil society, and private companies under a decentralized governance structure designed to be insulated from political cycles. This allows PCI to pursue medium- and long-term goals that integrate social inclusion alongside conservation and production in ways that would be otherwise challenging to deliver.

As forest commodity supply chains tend to be supplied by small, privately owned producers where disclosure is not feasible, CDP has incentivised larger companies to report on and invest in supply chain transition. Companies that trade, process, manufacture, or sell commodity-dependent products are encouraged to consider IP, LC, and worker rights in policies, consult with suppliers and local communities as part of engagement and outreach before interventions are made, and support landscape initiatives. Monetary and in-kind investment in landscape initiatives is a critical way in which companies can manage and mitigate environmental and social risks, including the risk of deforestation and forest degradation, in the production areas and surrounding landscapes from which they source commodities. These initiatives can also facilitate MRV and commodity traceability systems of increasing importance.

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