



Discussion paper on environmental crime

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For consultation and feedback

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Taskforce on Nature-related
Financial Disclosures



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1. Introduction

1.1. The purpose of this discussion paper

The Taskforce on Nature-related Financial Disclosures (TNFD) has provided corporates and financial institutions with recommendations and guidance to identify, assess, manage and disclose their nature-related issues.

This discussion paper provides draft additional guidance on incorporating environmental crime considerations into the assessment of nature-related issues using the TNFD's [Guidance on the identification and assessment of nature-related issues: The LEAP approach](#). The TNFD is undertaking a consultation on this draft guidance to gather feedback from market participants and other interested stakeholders.

Environmental crime is an increasingly significant source of nature-related risk for business and financial institutions. Activities such as illegal deforestation and land conversion, illegal mining, illegal fishing, wildlife trafficking, and waste and pollution crimes can accelerate ecosystem degradation, undermine environmental governance, distort markets and create risks for organisations. There are also opportunities for business from efforts to address environmental crime.

Environmental crime may also affect the reliability of information to assess nature-related dependencies, impacts, risks and opportunities. Illegal activities are often concealed within otherwise legitimate value chains and financial systems, making it more difficult for organisations to understand how they interface with nature and where nature-related risks and opportunities may arise.

The TNFD has prepared this draft guidance to support companies in applying the LEAP approach effectively in light of the importance of environmental crime for the assessment of nature-related dependencies, impacts, risks and opportunities.

1.2. Structure and approach of this draft guidance

The overall structure of the LEAP approach is set out in Figure 1. This draft guidance follows that structure. The LEAP approach is designed as an iterative process, across phases and components of the draft guidance, and across business locations and business lines, in line with established risk management processes and corporate reporting cycles. Organisations may choose to start with a narrow scope for a LEAP assessment and gradually expand the scope of the assessment as they gain experience and insight, and as the regulatory, enforcement and sourcing environment also changes.

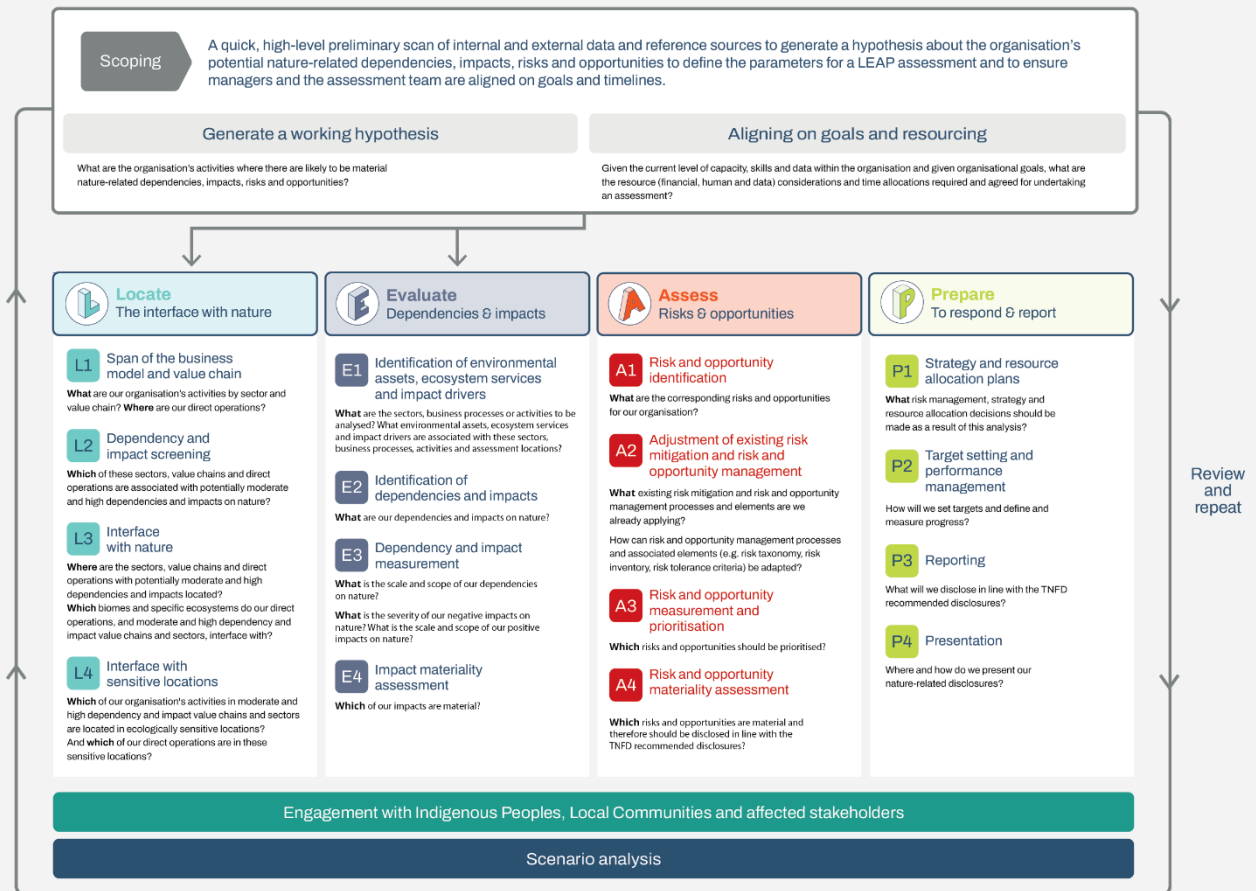
This draft guidance is a supplement to the TNFD's [Guidance on the identification and assessment of nature-related issues: The LEAP approach](#) and should be read in conjunction

with that guidance. Organisations may also find it helpful to refer to the TNFD [biome guidance](#), [TNFD sector guidance](#) and [Guidance on engagement with Indigenous Peoples, Local Communities and affected stakeholders](#) to support their assessment.

As with all the TNFD additional guidance, the application of this draft guidance should be proportionate to the organisation’s size, sectoral profile, geographic footprint, and exposure to the commodities, value chains and jurisdictions most closely associated with environmental crime.

The examples in this draft guidance are intended to be illustrative. They are not exhaustive, universally applicable or recommended for all organisations. Each organisation’s context, location and interactions with nature are unique. The TNFD encourages all organisations to consult additional sources, including scientific references, industry standards or best practice guides to conduct thorough assessments specific to their operations and value chains. This draft guidance aims to support, not replace, a tailored assessment, which will be necessary for each organisation.

Figure 1: The TNFD approach for identification and assessment of nature-related issues – LEAP



1.3. Audience for this draft guidance

This draft guidance is intended for organisations identifying, assessing and disclosing nature-related issues, including both corporates and financial institutions. It is specifically designed for use by the functions within those organisations that contribute to nature-related assessment and disclosure, and compliance. These typically include sustainability, risk management, compliance, legal, internal audit, procurement, supply chain and due diligence teams in corporates, and onboarding or client lifecycle management, enhanced due-diligence, transaction monitoring, portfolio review, stewardship, and assurance functions in financial institutions. Auditors and assurance providers reviewing TNFD-aligned disclosures are also expected to find it relevant.

This draft guidance can support both corporates and financial institutions:

- **Corporates:** This draft guidance supports assessment of the influence of environmental crime on nature-related dependencies, impacts, risks and opportunities across operations, sourcing areas, suppliers, logistics routes and other value-chain relationships.
- **Financial institutions:** This draft guidance supports assessment of how exposure to environmental crime at a client, counterparty, transaction or portfolio level – as well as the institution’s potential contribution to such activities through financing or investment – may affect nature-related dependencies, impacts, risks and opportunities.
- **Both corporates and financial institutions:** The process and results of the assessment can support greater internal coherence across compliance, risk, sustainability and other functions within organisations. This may improve understanding of value chains and emerging areas of concern, strengthen risk escalation processes, improve governance and support a more complete understanding of exposure to nature-related dependencies, impacts, risks and opportunities.

1.4. Consultation

The TNFD is undertaking a consultation on its draft guidance on environmental crime with two main objectives:

- To gather feedback on the draft guidance and how it can be improved to best support organisations with assessments of nature-related dependencies, impacts, risks and opportunities; and
- To identify further examples of how environmental crime relates to organisations’ assessment of nature-related issues.

To inform this consultation, the TNFD has prepared this discussion paper, which outlines what the TNFD proposes to be included in its guidance on environmental crime.

Stakeholders are invited to [provide input on the following questions in response to the consultation here](#) by 7 August 2026:



1. Does the guidance provide sufficient clarity on where and how environmental crime should be considered within the LEAP approach? Which sections were most useful? What additional clarifications, examples or practical guidance would be beneficial?
2. Is there any material that you consider unclear, inaccurate, confusing or not useful in practice? Please explain why.
3. What challenges do you anticipate organisations may face when applying this guidance in practice? What additional guidance, examples or resources would help address those challenges?
4. Does the guidance provide sufficient balance across corporates and financial institutions, including different financial subsectors? Are there sector-specific considerations or examples of implementation challenges that are currently missing?
5. Do you have any comments on the definition of environmental crime provided in the draft guidance and the five primary categories discussed?
6. Do you agree with the distinction between direct and indirect exposure to environmental crime? How can the TNFD improve the guidance on how these concepts apply in the context of corporates and financial institutions? Is there an appropriate balance between the two?
7. Does the guidance provide sufficient clarity on how organisations should address uncertainty, incomplete information and data limitations when assessing potential exposure to environmental crime?
8. Do you agree with the proposed approach to disclosure of information about environmental crime using the TNFD recommended disclosures as described in the draft additional guidance for component P3 of the LEAP approach? Are there any legal, operational, confidentiality or practical considerations that should be addressed more explicitly?
9. What tools, datasets, indicators or sources of information do you find useful for identifying potential environmental crime in and around your operation, value chain, financed activities or portfolios?
10. Do you have suggestions of any additional case studies that the TNFD should include to illustrate the concepts, challenges, or approaches discussed in the guidance?

The TNFD will finalise this guidance based on [feedback received during the consultation period](#). The guidance will be finalised for publication by October 2026.

In developing this discussion paper, the Taskforce has drawn on a wide range of existing research and input and the advice of knowledge partners and subject matter experts. The Taskforce is grateful for the input and advice received from:

- Nature Finance;



- Royal United Services Institute (RUSI);
- The Royal Foundation;
- TRAFFIC; and
- WWF-UK.

The preparation of this discussion paper has benefitted from financial support provided by United for Wildlife, a programme of [The Royal Foundation](#).

2. Environmental crime and the TNFD LEAP approach

2.1. What is environmental crime?

For the purpose of this draft guidance, environmental crime comprises unlawful actions that directly damage the environment.¹ This covers conduct that:

- Is unlawful under applicable domestic law;
- Violates international conventions binding on the relevant jurisdiction; and/or
- Breaches licensing or permit conditions.

It could include illegal activity in sourcing areas, compromised permits or documentation, illicit flows along transport and logistics routes, criminal facilitation of otherwise legitimate commerce or weak enforcement conditions, among other issues.

This definition of environmental crime is intended to support the identification and assessment of nature-related dependencies, impacts, risks and opportunities. It is not intended to provide a legal definition of criminal conduct or a basis for legal determination. The definition does not include lawful conduct that has impacts on nature, which is covered by the LEAP approach guidance and accompanying sector guidance.

Environmental crimes, permit systems and enforcement approaches vary across jurisdictions. This means that organisations should not assume that environmental crime can be identified by reference to a single legal standard or only where a formal enforcement outcome exists.

This may require organisations to look beyond the primary unlawful act and consider related indicators and exposure pathways, such as weak traceability, compromised documentation, opaque intermediaries, unusual routing or regulatory irregularities. These may indicate that unlawful environmental harm is being obscured, facilitated or mixed into otherwise lawful activity.

For the purposes of this draft guidance, the relevant question is: could the potential presence of environmental crime affect our organisation's assessment of nature-related dependencies, impacts, risks and opportunities?

This draft guidance also covers activities that facilitate or enable environmental crime, such as transport of materials destined for illegal extraction, processing or disposal; payments and other inducements made to circumvent or weaken oversight; the use of corporate vehicles or financial services to obscure beneficial ownership of crime-exposed assets; and

¹ Based on: EIA (2008) [Environmental crime: A threat to our future](#); FATF (2021) [Money Laundering from Environmental Crime](#).

the supply of equipment, infrastructure or services that enable unlawful environmental activity. Exposure to these enabling crimes exposes companies to environmental crime and the associated nature-related dependencies, impacts, risks and opportunities.

Environmental crime rarely occurs in isolation. It often intersects with other forms of organised criminal activity, including corruption, money laundering, tax evasion, trade-based money laundering, fraud and sanctions evasion. In some contexts, environmental crime may also involve human trafficking and forced labour.² These related offences may facilitate environmental crime, help conceal its proceeds or impacts, or reduce confidence in the robustness of an assessment of nature-related issues. These crimes are relevant context to the wider assessment but are not directly in the scope of this draft guidance, except to the extent they facilitate environmental crime.

2.1.1. Focus categories of environmental crime

This draft guidance focuses on five categories of environmental crime and facilitation activities that are frequently identified as priorities by international organisations.³ These categories are not a closed list, and other crime types (for example, illegal trade in ozone-depleting substances and certain agricultural inputs, or biopiracy) may be more relevant in particular contexts.⁴ The descriptions of these categories are intended to support the identification and assessment of nature-related issues in the context of environmental crime. They are not intended to provide a legal definition of criminal conduct or a basis for legal determination.

The five categories are:

- **Illegal deforestation and land conversion:** unauthorised felling of timber; clearance of forest, peatland, wetland, savanna or other natural ecosystems in breach of applicable law; encroachment into legally designated protected areas; and forgery, irregular issuance or laundering of forest permits, concessions or chain-of-custody documents.⁵
- **Illegal mining and resource extraction:** extraction of minerals, metals, sand, aggregates or hydrocarbons without authorisation or in excess of authorisation; extraction within or adjacent to protected areas; and forgery, irregular issuance or laundering of mining titles, concessions and origin documentation. Particular attention is given to artisanal and small-scale gold mining (ASGM), which is

² See, for example: Global Initiative Against Transnational Organized Crime (2022) [Sihanoukville: A hub of environmental crime convergence](#); FATF (2021) [Money Laundering from Environmental Crime](#); CMI U4 Anti-Corruption Resource Centre, Transparency International (2020) [Corruption and environmental crime in Latin America](#); UNODC (2024) [World Wildlife Crime Report](#).

³ INTERPOL (no date) [Environmental crime](#); UNICRI [Environmental crimes](#); EIA (2008) [Environmental crime: A threat to our future](#); UNODC (2021) [UNODC approach to crimes that affect the environment](#); UNODC (2015) [International classification of crime for statistical purposes \(ICCS\) version 1.0](#).

⁴ Based on: INTERPOL (no date) [Environmental crime](#); UNICRI (no date) [Environmental crimes](#); Environmental Investigation Agency (2008) [Environmental crime: A threat to our future](#); UNODC (2021) [UNODC approach to crimes that affect the environment](#).

⁵ Based on Hoare, A. (2015) [Tackling Illegal Logging and the Related Trade](#); Chatham House (no date) [Forest governance and legality series](#); INTERPOL (2019) [Global Forestry Enforcement: Strengthening Law Enforcement Cooperation Against Forestry Crime](#).

documented as a major driver of mercury and cyanide inflows into watercourses and into formal supply chains.⁶

- **Illegal fishing:** fishing in violation of national or international law, including fishing in unauthorised waters, in excess of quotas, of protected species or with prohibited gear; under-reporting or non-reporting of catch; and document and labelling fraud at landing, processing and trade.⁷
- **Wildlife trafficking:** crime associated with wildlife trafficking, the harvest of and trade in wildlife species contrary to national law, including, but not exclusively, legislation enacted in fulfilment of CITES obligations;⁸
- **Waste and pollution crime:** illegal dumping, transboundary movement and trade of hazardous and other regulated waste streams, including end-of-life electronics and batteries; illegal discharges; and falsification of pollution and waste handling documentation.⁹

These categories cut across sectors and value chains. A single sector may be exposed to several categories simultaneously (for example, the food and agriculture sector to illegal deforestation and land conversion through commodity sourcing, and to waste and pollution crime through agricultural input handling and packaging).

2.2. Environmental crime and business

Environmental crime is an increasingly significant driver of financial, operational and strategic risk for businesses and financial institutions. Illegal activities are embedded within global value chains and financial systems, often entering legitimate markets through complex, multi-tier networks. As a result, organisations may be exposed even where they are not directly involved in the initial offence.

- **Corporates:** This exposure is translating into tangible business consequences. Regulatory frameworks are expanding beyond environmental protection to include financial crime, trade and corporate liability regimes, making legality, traceability and due diligence conditions for market access. Failure to identify and manage exposure can lead to product seizures, fines, contract loss, supply disruption and exclusion from key markets.
- **Financial institutions:** Environmental crime is increasingly treated as a serious predicate offence (i.e. a crime that generates proceeds which may then be subject

⁶ Based on: OECD (2016) [Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas](#); UNEP (2018) [Global Mercury Assessment](#); FATF (2021) [Money Laundering from Environmental Crime](#).

⁷ Based on: FAO (2024) [The State of World Fisheries and Aquaculture](#); Agnew, D. J. et al. (2009) [Estimating the Worldwide Extent of Illegal Fishing](#); Sumaila, U. R. et al. (2020) [Illicit trade in marine fish catch and its effects on ecosystems and people worldwide](#).

⁸ UNODC (2024) [World Wildlife Crime Report](#).

⁹ Based on: UNEP (2015) [Waste Crime – Waste Risks: Gaps in Meeting the Global Waste Challenge](#); INTERPOL, Strategic Report: Global Waste Management (2020); Europol (2025) [Serious and Organised Crime Threat Assessment \(EU-SOCTA\)](#).

to money laundering), creating direct exposure through financing, investment and transaction flows. This gives rise to policy, liability, market and reputational risks.

Environmental crime also degrades ecosystems that underpin business operations, contributing to reduced availability of ecosystem services, resource scarcity, price volatility and supply instability. This creates compounding physical and systemic risks over time, particularly in highly nature-dependent sectors.

Understanding how this exposure arises in practice is critical to incorporating environmental crime into nature-related assessments. In addition to the direct risks from enforcement, indirect risks arise because environmental crime can obscure or distort organisations' understanding of their nature-related dependencies and impacts, making them harder to identify and manage.

Integrating considerations of environmental crime into nature-related assessments therefore strengthens risk management. It improves visibility of hidden dependencies and impacts on nature, supports more robust identification and assessment of transition, physical and systemic risks, and enhances the credibility of nature-related disclosures.

2.3. Environmental crime and the TNFD LEAP approach

The TNFD LEAP approach helps organisations to identify and assess their dependencies and impacts on nature across the business model and value chain, and the resulting risks and opportunities for the business.

Environmental crime affects an organisation's assessment of nature-related issues by:

- Exposing the organisation to additional policy, liability, market and reputational risks due to the involvement in environmental crime; and
- Increasing uncertainty around the assessment of dependencies and impacts on nature. Criminal activity tends to be hidden, obscuring the locations of value chain activities, distorting impacts and undermining the resilience of dependencies, thereby affecting the magnitude and likelihood of nature-related risks and opportunities.

This applies to an organisation's direct operations and to the upstream and downstream value chain. Upstream, an organisation can see supply chain disruption or increased costs as suppliers face enforcement action or disruption to the ecosystem services they depend on. Downstream, an organisation could be exposed to waste fraud by its waste disposal provider. Or sales could be affected if products are being repurposed for illegal activity without the organisation's knowledge. For example, equipment or chemicals that an organisation produces could be used in illegal mining, which could face enforcement action, leading to reduced demand for the organisation's products.

Managing these risks effectively, reducing negative impacts on nature and increasing positive impacts on nature can also create new nature-related opportunities for a business. The TNFD [discussion paper on nature-related opportunities](#) provides further thinking on the

elements and outcomes of nature-related opportunities through examples and case studies focused on practical challenges and solutions across sectors and maturity levels.

During a nature-related assessment, the relevant question is not whether an environmental crime has occurred, but whether the organisation has sufficient visibility, through its existing management systems or supply chain due diligence, to assess and manage the influence of actual and potential environmental crime on its nature-related dependencies, impacts, risks and opportunities. This draft guidance distinguishes between:

- **Potential exposure to environmental crime:** Indications that environmental crime may affect an organisation's nature-related dependencies, impacts, risks or opportunities based on contextual, geographic, sectoral or transactional factors, and without confirmed enforcement action or verified findings; and
- **Known exposure to environmental crime:** Enforcement action, regulatory findings, court judgements or other credible and verified information indicating that environmental crime is affecting an organisation's nature-related dependencies, impacts, risks or opportunities.

It also distinguishes between:

- **Direct exposure**, where environmental crime in the value chain or portfolio gives rise to enforcement, regulatory, market access, liability, operational and reputational consequences for the organisation; and
- **Indirect exposure**, where uncertainty about dependencies and impacts on nature due to exposure to environmental crime alters the likelihood and/or severity of nature-related risks.

Where environmental crime converges with other crimes, this can amplify the challenges of assessing nature-related issues. Documentation may be less reliable, ownership and control structures may be less transparent, and the wider effect on nature-related dependencies and impacts may be harder to identify or assess with confidence. These other crimes are a relevant contextual factor for the assessment where they facilitate, conceal or intensify environmental crime. Organisations will typically address that underlying illicit activity through the governance, compliance, legal, financial crime, human rights or due diligence frameworks applicable to their business model and operating context.

The integration of considerations about environmental crime into a nature-related assessment should incorporate an organisation's existing compliance activities – such as client or supplier onboarding and due diligence processes – which aim to avoid doing business with those involved in criminal activity. This could include existing monitoring and screening based on indicators, anomalies, documentary inconsistencies and sector or geographic signals consistent with potential crime.¹⁰

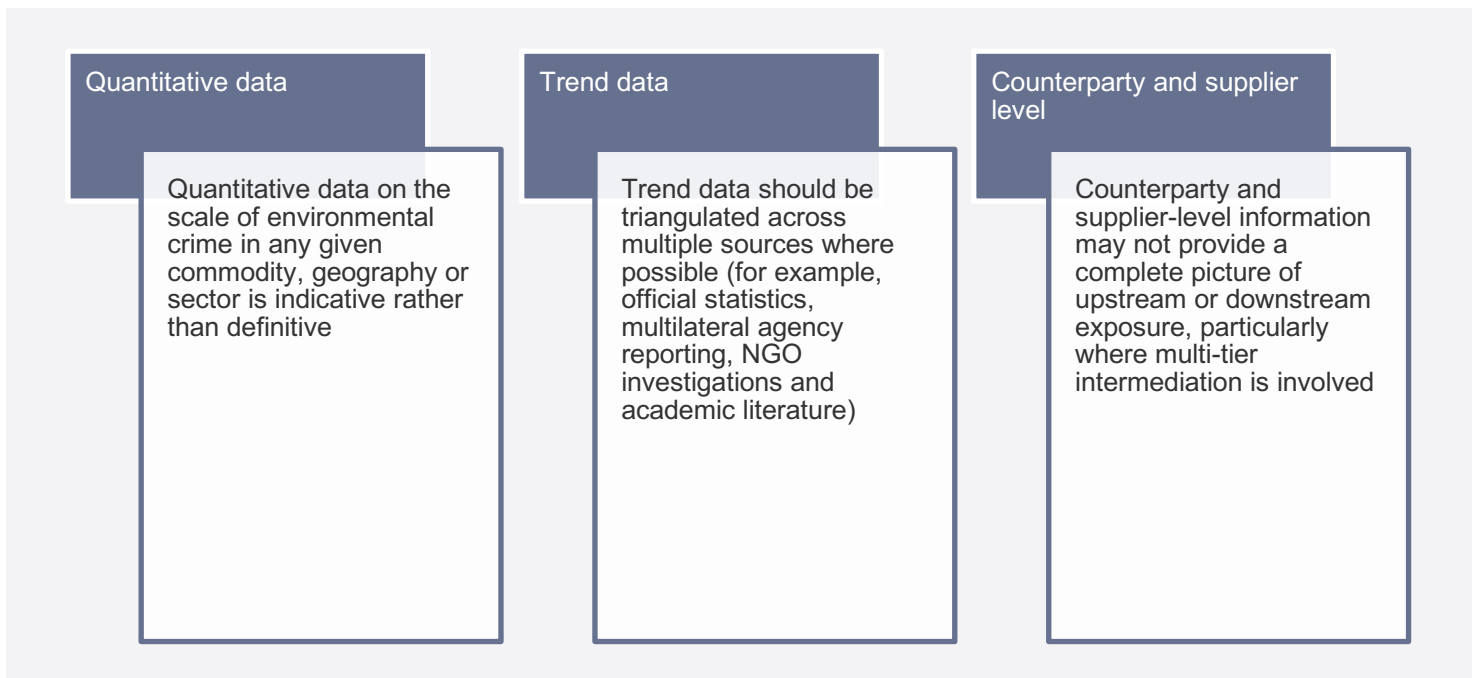
¹⁰ FATF (2021) [Money Laundering from Environmental Crime](#); [United for Wildlife Financial Taskforce materials](#).

This draft guidance can also help organisations consider the extent to which existing compliance, anti-money laundering, sanctions and human-rights due diligence processes provide sufficient visibility over the direct and indirect effect of potential environmental crime on nature-related dependencies, impacts, risks and opportunities. In this way, it can help an organisation to identify where those existing processes are already sufficient and where additional analysis or coordination may be needed. It can also support comprehensive assessment and reporting across compliance and sustainability teams.

2.3.1. Data challenges

A key challenge in incorporating environmental crime into a nature-related assessment will be access to data. Data on environmental crime is partial. In a world of imperfect enforcement, official records understate illegal activity, sectoral statistics are subject to estimation gaps, enforcement data is disclosed selectively and many of the most useful sources are produced by civil society where access to underlying material is uneven. Considerations for different data types are presented in **Error! Reference source not found.**

Figure 2: Data considerations



An organisation will need to record and be transparent about residual data and data integrity gaps in its internal nature-related assessments that consider environmental crime and consider how they affect the assessment and any implications for decision-making.

2.3.2. Handling uncertainty and unverifiable claims

Uncertainty will be an important feature of a nature-related assessment incorporating environmental crime. Where the claimed origin of an input, a permit attestation, a chain-of-

custody document or a supplier representation cannot be verified, this is itself a relevant input to the nature-related assessment. An organisation can:

- Record the unverified claim and the steps taken to test it;
- Identify the conclusions about the organisation's nature-related dependencies, impacts, risks or opportunities that are contingent on the claim;
- Carry the resulting uncertainty forward through assessment in the other phases of LEAP; and
- Reflect that uncertainty in the assessment, and where appropriate, in the organisation's disclosures, where that information is material.

This approach is consistent with how the TNFD treats the quality of evidence and analysis in its framework and with the emphasis throughout this draft guidance on environmental crime as a source of uncertainty in nature-related assessments.

2.3.3. Limitations of this draft guidance

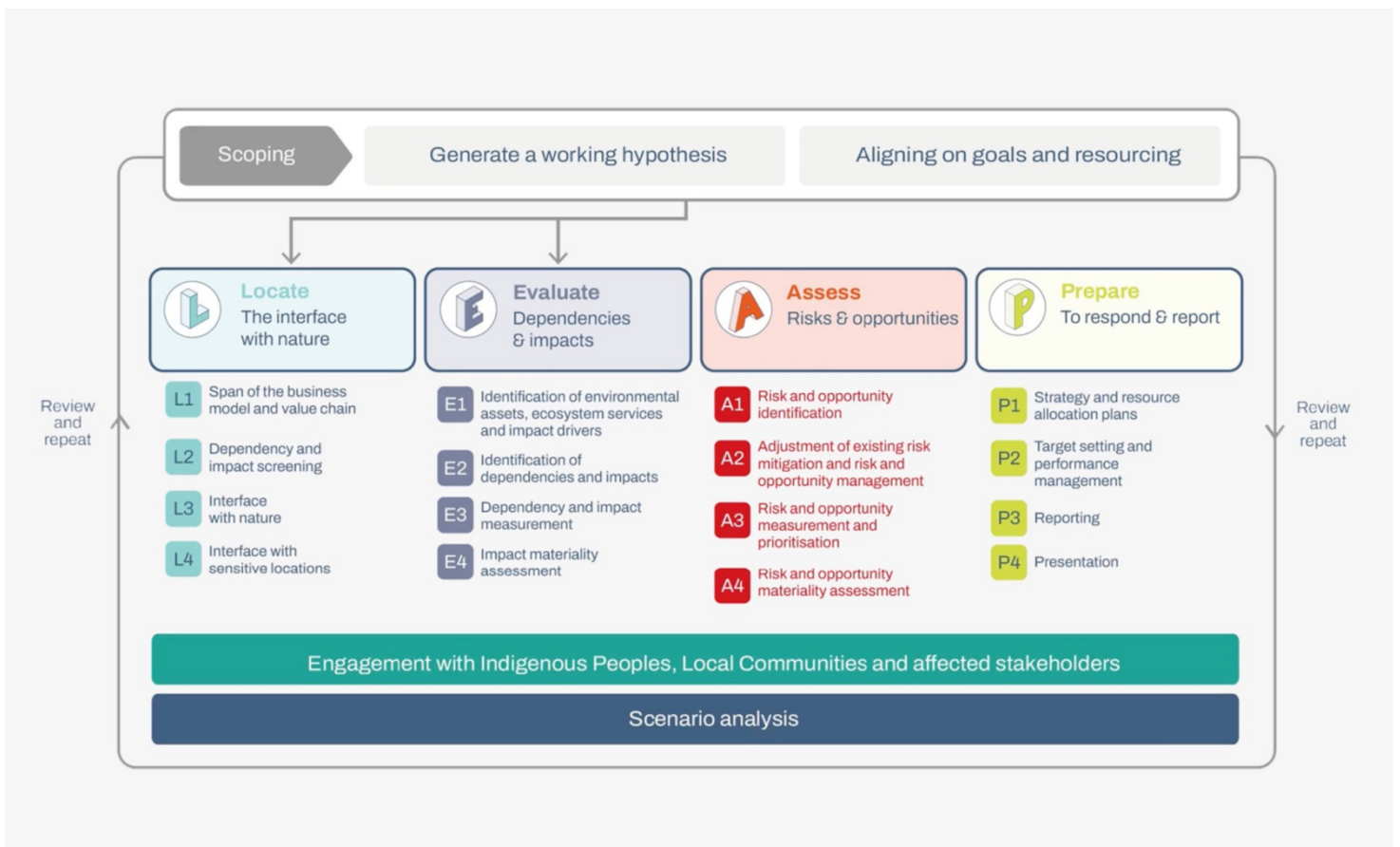
The purpose of a LEAP assessment is to identify and assess an organisation's nature-related dependencies, impacts, risks and opportunities, and prepare to respond to manage those issues. Therefore, this draft guidance on environmental crime does not:

- Require or recommend that those reporting on nature-related issues following the TNFD recommendations disclose criminal acts, name suspected offenders, allege criminality, or make legal determinations as to the criminality of any conduct. This includes aligning with confidentiality, tipping-off restrictions and legal privilege where applicable;
- Duplicate or replace due diligence and reporting required under sectoral or jurisdictional regulation. In particular, it may complement and provide inputs for, but is not a substitute for, due diligence under the [EU Deforestation Regulation](#) (EUDR), the [EU Corporate Sustainability Reporting Directive](#) (CSRD), the [EU Corporate Sustainability Due Diligence Directive](#) (CSDD), the [OECD Due Diligence Guidance for Responsible Business Conduct](#), or similar regimes;
- Provide a legality verification methodology. Where reporters wish to undertake legality verification, they should refer to established frameworks (for example, [EU Timber Regulation](#) or [EUDR due diligence](#), [FLEGT licensing schemes](#), [OECD mineral due diligence](#));
- Direct organisations using this draft guidance to conclude that any specific actor has committed a crime. Instead, it enables them to assess how the presence or potential presence of environmental crime in their business model and value chain may affect their nature-related dependencies, impacts, risks and opportunities when conducting nature-related assessments; or
- Provide a substitute for separate frameworks addressing other illicit activities.

3. Draft LEAP assessment guidance

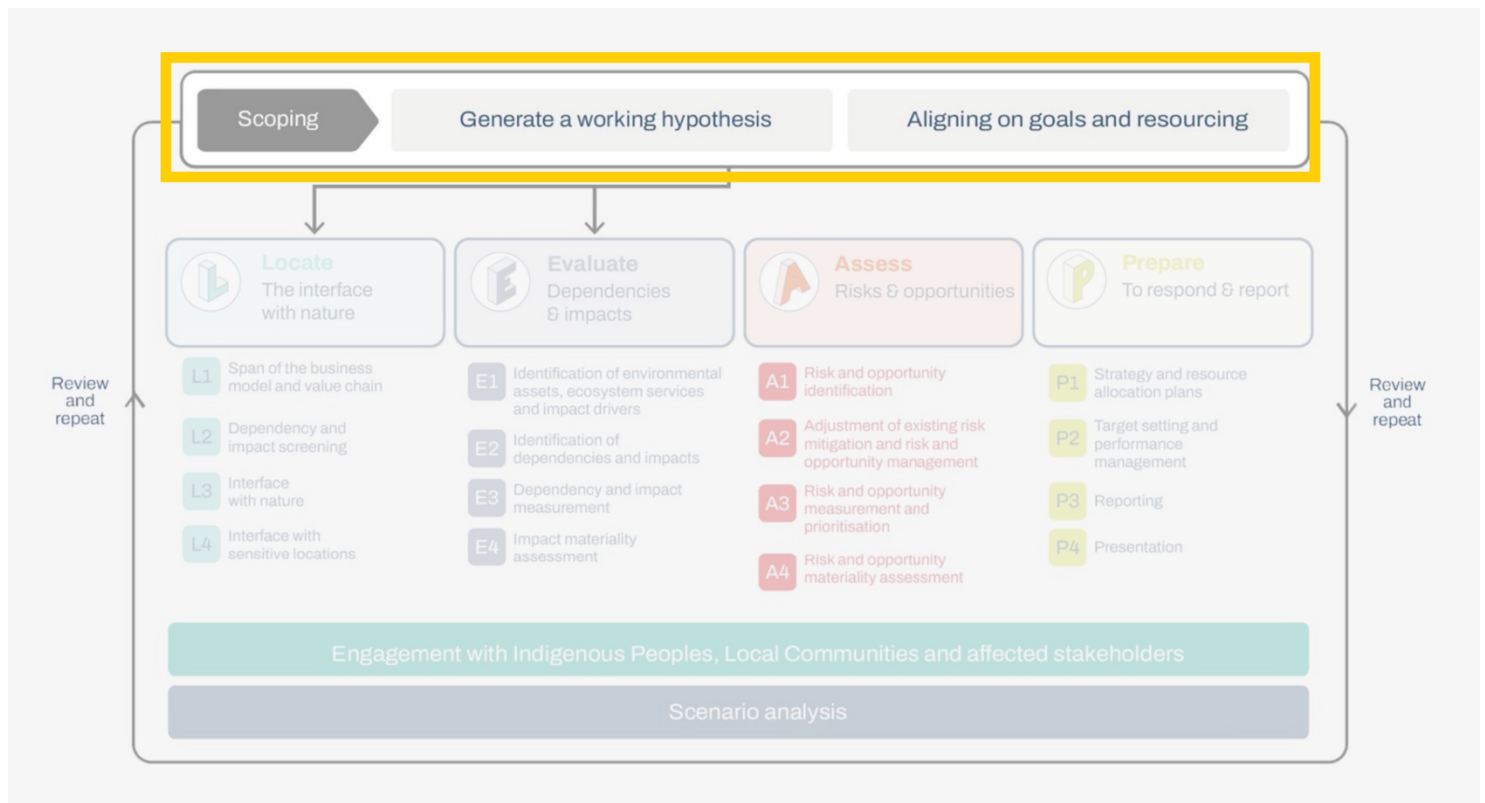
This section provides draft additional guidance for each phase of the TNFD [LEAP approach](#) (**Error! Reference source not found.**). It follows the structure of the LEAP guidance and should be read in conjunction with that guidance, and with the TNFD [Guidance on engagement with Indigenous Peoples, Local Communities and affected stakeholders](#), and on [scenario analysis](#).

Figure 3: The TNFD approach for identification and assessment of nature-related issues – LEAP



3.1. Scoping

This section provides draft additional guidance to help organisations consider environmental crime when scoping a nature-related assessment using the LEAP approach.



Working hypothesis generation: Which of the organisation’s activities are likely to be material nature-related dependencies, impacts, risks and opportunities?

Goals and resource alignment: Given the current level of capacity, skills and data within the organisation, and given the organisational goals, what are the resource (financial, human and data) considerations and time allocations required and agreed for undertaking an assessment?

During the scoping phase, organisations may consider whether any aspects of their business model, value chain, portfolio, sectoral exposure or geographic footprint are more likely to require closer analysis because of elevated potential exposure to environmental crime. They may also consider what internal capabilities, external expertise, data sources and cross-functional input will be needed to assess those issues proportionately.

An organisation may bring together relevant internal sources including supplier and client onboarding information, trade documentation, audit findings, compliance alerts and existing nature-related assessment data to assess their exposure. Internal systems may not, however, capture all potential illicit activity, so external sources may be required. These could include geospatial tools, sector-specific datasets, public enforcement information, and other sources relevant to the commodities, sectors and geographies in scope, as well as proxy indicators. Examples include:



- Exposure mapping and geospatial screening e.g. [Global Forest Watch](#) and [Global Fishing Watch](#);
- Ownership, control and corporate transparency e.g. [Extractive Industries Transparency Initiative Beneficial Ownership resources](#) (e.g. open ownership);
- Environmental crime typologies, intelligence and sector-specific indicators e.g. [Environmental Crime Financial Toolkit](#), [Themis typology resources](#), [Environmental Investigation Agency \(EIA\) Global Environmental Crime Tracker](#), [Wildlife Trade Portal \(TRAFFIC\)](#) and [UN Office on Drugs and Crime \(UNODC\) data](#).

The scoping phase can also include work to align the various teams involved around the objectives, resources and timelines required. Depending on the organisation, this may include sustainability, risk, compliance, legal, procurement, supply chain, audit and relevant financial crime or due diligence teams.

3.2. Locate – The interface with nature

This section provides draft additional guidance to help organisations consider environmental crime within the Locate phase of the LEAP approach.



In this phase, the presence of environmental crime can:

- Affect the outcome of prioritisation, as exposure to environmental crime may be concentrated in particular commodities, sectors, geographies, transport routes, ecosystems and operating environments;
- Make it harder to identify the locations of interfaces with nature as criminal activity interferes with traceability; and
- Affect the assessment of ecological sensitivity by accelerating declines in ecosystem integrity or physical water risks.

L1: Span of the business model and value chain

Guiding question: *What are our organisation’s activities by sector, value chain and geography? Where are our direct operations?*

As for all components, refer to the [Guidance on the identification and assessment of nature-related issues: The LEAP approach](#).

L2: Dependency and impact screening

Guiding question: *Which of these sectors, value chains and direct operations are associated with potentially moderate or high dependencies and impacts on nature?*

Potential exposure to environmental crime is unlikely to be uniform across all business activities or portfolio relationships. Certain activities, commodities and locations may warrant enhanced scrutiny because they are more frequently associated with illegal extraction, land conversion, trafficking, permit abuse, waste dumping, illegal fishing or other activities that facilitate or enable environmental crime. Prioritisation in L2 could include reviewing exposure to, for example:

- **Commodities** often associated with environmental crime, such as timber, agricultural commodities associated with land conversion, fish and seafood, minerals and metals, freshwater resources subject to illegal abstraction or diversion, wildlife or wildlife-derived products, and certain waste streams (see Box 1);
- **High-risk activities**, such as mineral and water extraction, planting, harvesting, sourcing, transport, processing, storage or trade in sectors where legality and traceability concerns are known to arise;
- **High-risk geographies**, including locations with weak enforcement, susceptibility to corruption, persistent illegal extraction, high value or highly traded natural resources, commodities or species, documented trafficking routes, governance deficits, conflict over land and resources, or high levels of corruption affecting licensing and oversight. Geographically-based prioritisation may be supported by geospatial, biome or governance-related datasets that help identify where nature-related issues may be more concentrated or difficult to assess reliably;¹¹ and
- **High-risk routes** or nodes, such as transport corridors, airports, ports, border points, free trade zones, or trans-shipment hubs associated with concealment, trafficking or illicit trade flows.

To support this prioritisation, in addition to the tools and data sources listed in the main LEAP guidance, organisations may draw on broader screening tools and datasets relevant to commodity, geography and sector exposure to environmental crime, such as the [Environmental Crimes Financial Toolkit](#), [Global Forest Watch](#), [Global Fishing Watch](#), [Trase](#), the [World Database on Protected Areas](#), and [Extractive Industries Transparency Initiative \(EITI\)](#) resources.

Box 1: Illegal sand mining in India

Environmental crime is often concentrated in specific commodities. Illegal sand mining in India illustrates how environmental crime can form part of large-scale organised criminal economy. Driven by rapidly increasing demand from the construction sector, sand extraction has become a high-value illicit trade, facilitated by “sand mafias” that operate

¹¹ For example, [World Database on Protected Areas](#), [IBAT](#) and [WWF Biodiversity Risk Filter](#).



Box 1: Illegal sand mining in India

across multiple states with support from complex networks of intermediaries and, in some cases, political actors.

The crime occurs primarily at the extraction stage, where sand is removed illegally from riverbeds, often at volumes far exceeding sustainable limits. This leads to significant environmental degradation, including altered river flows, erosion and species loss. The extracted material is then transported and sold into formal construction markets, effectively laundering illegal resources into the legitimate economy.

Sources: Global Initiative Against Transnational Organized Crime (2019) [Sand mafias in India: Disorganized crime in a growing economy](#).

Box 2: Concentration of wildlife trafficking in certain ports and routes

Trade in illegally produced commodities and wildlife trafficking are often concentrated around certain ports and routes.

ANA Group, a Japanese airline, identified the illegal trade in wildlife as a potential area of concern for airports. They compared the number of international flights with the number of CITES-related items seized by Japanese customs. The results showed that routes originating in Thailand, the United States, Hong Kong SAR and mainland China were particularly high risk for the airline in unintentionally engaging in illegal trade.

Source: ANA Group (no date) [Biodiversity](#).

L3: Interface with nature

Guiding questions: *Where are the sectors, value chains and direct operations with potentially moderate and high dependencies and impacts located? Which biomes and specific ecosystems do our direct operations, and moderate and high dependency and impact value chains and sectors, interface with?*

The presence of environmental crime in an organisation's upstream and downstream value chains may make it more difficult to determine where interfaces with nature arise (Box 3 and Box 4). For example, criminal activity may obscure the true origin of commodities or ecosystem service or natural resource inputs or the true destination of products and waste by:

- Using falsified, recycled, borrowed or misleading permit(s) and documentation;
- Concealing unlawful harvesting, extraction or disposal within otherwise lawful supply chains;
- Relying on intermediaries or traders that reduce visibility over the original site of impact; or

- Creating deliberate gaps between the point of ecological harm and the point of commercial transaction.

As a result, organisations may need to exercise caution before assuming that formal documentation alone is sufficient to identify where relevant nature-related interfaces occur. Where documents are present but influenced by criminal activity, they may not provide a reliable picture of ecological origin, legality or chain-of-custody integrity.

This is especially important in sectors where illegality is known to be embedded within broader lawful markets. For example, timber from illegal sources may be mixed with timber from lawful sources, or agricultural commodities produced on illegally cleared land may be combined with compliant supply before processing or export.

To support tracing and understanding of the effect of environmental crime on the identification of locations, organisations may compare the information they already hold against other available sources:

- **Corporates:** This may require a deeper comparison of their supply chains, concession maps, transport links, vessel information, route data, permits, subcontracting structures and origin verification processes with tools such as [Global Forest Watch](#), [Trase](#), [Global Fishing Watch](#), CITES e-permitting information and adverse-media or enforcement reporting such as [TRAFFIC](#) and [Environmental Investigation Agency \(EIA\)](#).
- **Financial institutions:** This may involve using onboarding information, enhanced due diligence, transaction review, trade documentation, geospatial screening, beneficial ownership information (open ownership) and client engagement to improve visibility over how the financed activity interfaces with nature, including in the client or investee's upstream and downstream value chains.

Where criminal activity may affect traceability, organisations should record and carry forward that uncertainty into the other LEAP components.

Where significant inconsistencies remain, organisations should use this as an input during the Evaluate and Assess phases, including decisions about whether additional data collection, supplier or client engagement, enhanced due diligence or escalation is needed.

Box 3: Plastic waste trafficking

The export of plastic waste from Europe to Turkey illustrates how environmental crime can obscure the locations of interfaces with nature, as waste products are misrepresented and concealed to avoid the official disposal system.

Following restrictions on waste imports to Asia, Turkey has become a major destination for European plastic waste, including material that is misclassified as recyclable despite being contaminated or unsuitable for processing.

The environmental crime manifests through a combination of regulatory arbitrage, fraudulent documentation, and weak enforcement in receiving jurisdictions. Waste that



Box 3: Plastic waste trafficking

cannot be effectively recycled is often dumped illegally or burned, leading to pollution and health risks.

Investigations into plastic waste flows from Europe to Turkey revealed that branded packaging from major consumer companies was found at illegal dumping and burning sites.

Investigations into the UK's Packaging Recovery Note (PRN) and Packaging Export Recovery Note (PERN) system identified fraudulent practices within the certification mechanism, including misrepresentation of waste flows and manipulation of compliance documentation. The scheme allows producers to purchase certificates as evidence of recycling activity. However, investigations revealed that certificates could be generated fraudulently, with waste being misclassified or diverted to overseas markets without proper processing. In some cases, companies were found to engage in deliberate deception, disguising non-compliant waste as legitimate recyclable material.

Sources: EIA (2024) [Exposed — the plastics waste trade scams that fuel crime and injustice around the world](#); Global Initiative Against Transnational Organized Crime (2025) [A plastic problem: European waste destined for Türkiye](#); Greenpeace (2021) [Investigation finds plastic from the UK and Germany illegally dumped in Turkey](#).

Box 4: Financial crime exposure in illegal gold mining

Laundering of illegal gold through intermediaries and refineries alongside legal supply makes origin difficult to trace. Up to 87% of Colombia's and 91% of Venezuela's gold exports may be illegally produced. Corporate disclosures indicated that in 2016, around 90% of Fortune 500 companies reporting on conflict minerals sourced gold from refineries linked to illegal production in Latin America.

Source: Verité (2016) [The Nexus of Illegal Gold Mining and Human Trafficking in Global Supply Chains: Lessons from Latin America](#).

L4: Interface with sensitive locations

Guiding questions: *For our organisation's activities in moderate and high dependency and impact value chains and sectors, which of these are in ecologically sensitive locations? And which of our direct operations are in sensitive locations?*

The potential presence of criminal activity may affect the assessment of a location's ecological sensitivity due to uncertainty about the location itself and uncertainty about the state of nature.

Uncertainty about location

If there is uncertainty about the location of an activity, it creates uncertainty about the ecological sensitivity assessment for that location. For example, where the location itself is uncertain, it may be harder to identify whether there might be endangered species present, and who else might be living or operating in that location. That may make it harder to identify whether the location might be important for the provision of ecosystem services to others.

An organisation may have been able to narrow down the likely location to a set of geographies and therefore be able to draw conclusions on the sensitivity of the various potential locations. It should consider the possible sensitivities that may apply to those locations and carry that assessment forward as it iterates with other LEAP components.

Uncertainty about the state of nature

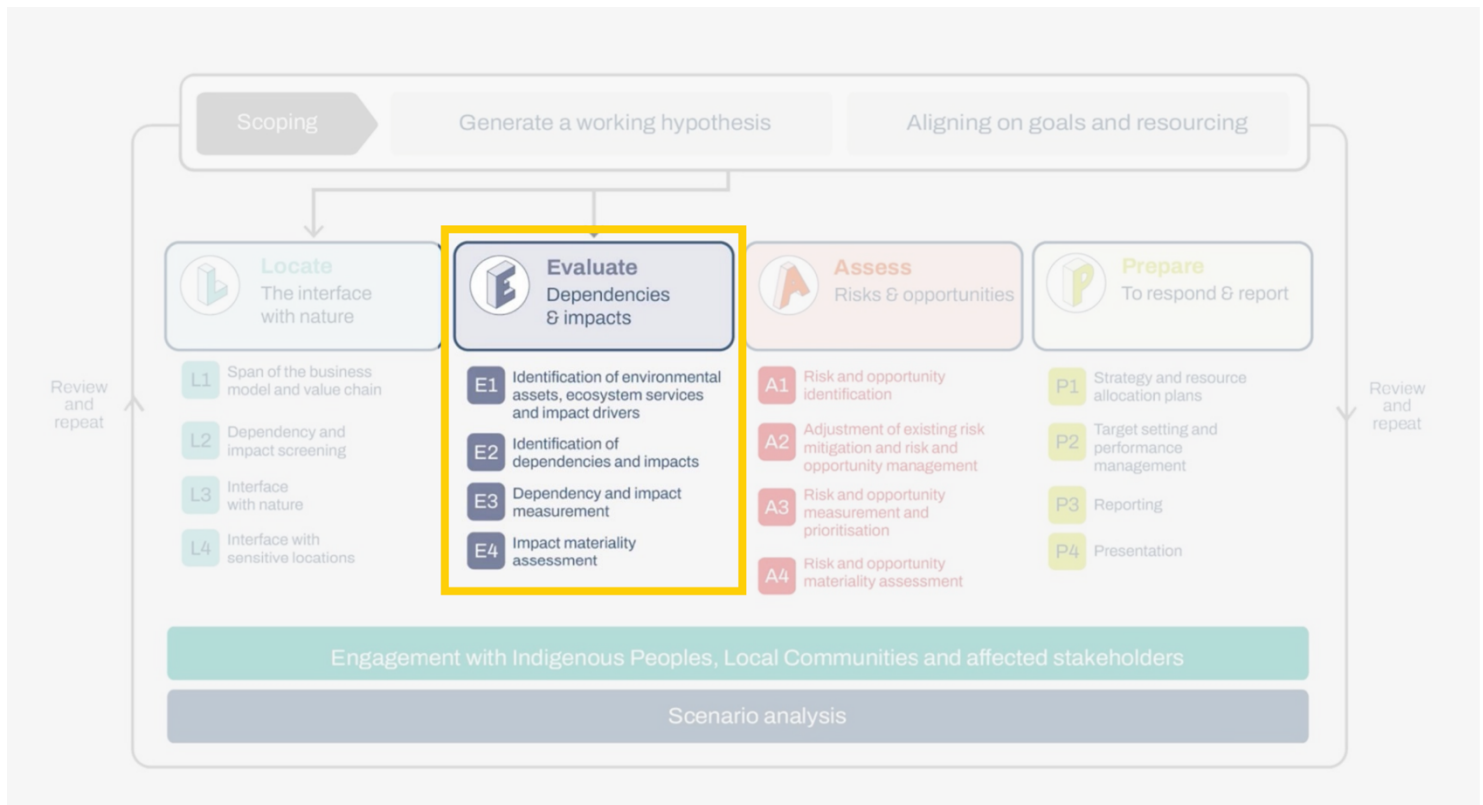
The presence of environmental crime may increase the ecological sensitivity of a location or make available ecological information less reliable. Organisations should consider whether weak enforcement, corruption, supply chain due diligence or known illegal activity in the area may reduce confidence in formal indicators of ecosystem condition or legal compliance and note the uncertainty created by potential criminal activity.

For example, an organisation assessing whether an ecosystem is facing rapid decline in integrity may initially observe protected-area designation, resource-management plans or other governance arrangements that suggest ecological conditions that are stable. However, hidden criminal activity may put additional pressure on the ecosystem, which could trigger more rapid decline than would otherwise be identified. Illegal logging may continue within protected forests despite formal conservation measures; or illegal water abstraction may increase pressure on water resources beyond permitted levels, resulting in reduced water availability and ecosystem decline that are not reflected in official records.

Organisations may consult sources that provide information about the geographic distribution of environmental crime to understand the potential for such effects. These could include public enforcement information, environmental crime toolkits, NGO and investigative reporting, and jurisdiction or commodity-specific datasets. Specific sources include the [Environmental Crime Financial Toolkit](#), CITES e-permitting resources, [Global Forest Watch](#), [Global Fishing Watch](#), [TRAFFIC](#) resources, or governance and corruption indicators.

3.3. Evaluate - Dependencies and impacts on nature

This section provides draft additional guidance to help organisations consider environmental crime within the Evaluate phase of the LEAP approach.



In the Evaluate phase, the presence of environmental crime can:

- Cause additional, hidden dependencies and impacts on nature; and
- Distort the assessment of the magnitude of those dependencies and impacts.

Throughout the Evaluate phase, an organisation should consider the following indicators and methods for identifying potential environmental crime:

- **Corporates:**
 - **Permit and licence integrity:** Test whether permits, concessions, harvesting licences, fishing authorisations, mining titles or waste-handling permits on which supplier or site-level information depends are internally consistent with independently verifiable facts. This includes comparing concession boundaries with protected areas, assessing whether permitted volumes align with observed activity, and reviewing permit and concession records alongside supplier-provided origin, geolocation and chain-of-custody information. Enforcement signals such as fines, licence suspensions, seizures or sanctions linked to these permits or operators should be treated as additional indicators of potential environmental crime.



- **Origin and chain-of-custody integrity:** For commodities, species and geographies identified in the Locate phase as potentially exposed to environmental crime, test whether origin claims are supported by location-level evidence, such as plot, mill or site-level geolocation or vessel-level activity, and are coherent with chain-of-custody documentation, harvesting authorisations and spatial monitoring tools, particularly where document laundering or source misrepresentation risks could be present.
- **Spatial and environmental signal triangulation:** Cross-check declared activities against independent spatial and environmental data. This includes triangulating supplier-provided information with satellite and geospatial data (e.g. deforestation, land conversion, land disturbance, vessel activity or fishing effort) and other environmental signals. Discrepancies between declared activity and observed environmental change should be treated as potential indicators requiring further analysis.
- **Documentary and operational coherence:** Test whether declared production, catch or throughput volumes are coherent with installed capacity, land area, inputs and what would reasonably be expected given the activity, sector and geography identified in the Locate phase. This includes reconciling export and import records; reviewing bills of lading, route information and shipment timing; assessing whether declared operators have operational substance; and checking that ownership, control and corporate structures are consistent with the scale and nature of the activity. Financial and economic plausibility should also be considered, including whether pricing, margins and volumes align with market realities or suggest irregular activity.
- **Temporal consistency and pattern analysis:** Assess whether activity patterns over time are coherent with declared operations. This includes reviewing production volumes, shipment patterns, land-use change or vessel behaviour for unexplained fluctuations, irregular cycles or sudden changes that are inconsistent with expected operating profiles in the relevant sectors and geographies identified in the Locate phase.
- **Counterparty capability and control environment:** Consider whether suppliers and other counterparties have sufficient systems, controls and operational capacity to comply with legal and environmental requirements. This includes assessing governance arrangements, traceability systems, monitoring practices and internal escalation processes, and considering whether weaknesses in these areas may increase exposure to environmental crime.
- **External corroboration, weak-signal intelligence and uncertainty identification:** Supplement internal consistency checks with external sources relevant to the outputs of the Locate phase, including geospatial monitoring tools, adverse media, public enforcement information, court records, NGO and investigative reporting, scientific studies and, where appropriate, whistleblower information. These sources may provide early or



weak signals where formal data is limited. Where sources point in materially different directions, or where evidence cannot reasonably be obtained, record this in your nature-related assessment as an uncertainty finding rather than assuming discrepancies can be resolved.

- **Evidence expectations:** Set a level of expected evidence for the effect of environmental crime on dependencies and/or impacts on nature. This may vary by value chain tier. Where evidence is scarce and cannot reasonably be obtained, capture this uncertainty consistently.
- **Escalation triggers:** Establish defined triggers for further investigation. These could include unexplained mismatches between supplier claims and spatial evidence; credible adverse media or enforcement signals relating to a direct or material indirect counterparty; detection of activity in or near protected areas inconsistent with supplier-provided geolocation; repeated documentary incoherence; or concentration of exposure in a jurisdiction where enforcement deterioration has been formally recognised by credible international bodies.
- **Financial institutions:**
 - **Onboarding and Know Your Customer (KYC) integration:** Examine onboarding information and KYC information from clients and portfolio companies in the parts of the portfolio identified in component L2 for indications of potential crime exposure. This can support identification of whether the information provided is coherent with the broader sector, geography and commodity context. It could include reviewing stated business activities, sector classification, operating geography, ownership and control structures, counterparty networks, permits and licences, concession information and source-of-goods documentation, as well as identifying indicators such as beneficial-ownership opacity, rapid changes in ownership, thin operational substance for declared activity and inconsistencies between declared and observable activity.
 - **Enhanced due diligence (EDD):** Conduct enhanced due diligence procedures to gather additional information and assess potential exposure to environmental crime where heightened risk has been identified. This can leverage existing EDD procedures rather than creating a parallel process. It could cover the legality and integrity of source materials, supply-chain structure, geolocation and traceability arrangements, and reviewing permits, licences and concession information relevant to the client's or portfolio company's activities. It also includes evaluating the client or portfolio company's own escalation procedures for environmental crime indicators.
 - **Transaction and trade finance review:** Cross-reference existing transaction monitoring patterns (trade-volume mismatches, invoicing-to-manifest inconsistencies, payment routing through jurisdictions with documented environmental crime exposure) with the commodity and geography screening criteria used in the Locate phase.



- **Ownership, control and operational coherence:** Assess whether ownership and control information, including beneficial ownership, corporate structure, group complexity and changes in control, is coherent with the client's declared activity, sector and scale. This includes determining whether the client has sufficient operational substance and whether information is consistent across onboarding, KYC, EDD, transaction and trade finance documentation.
- **External corroboration, uncertainty and escalation:** Supplement internal data with external inputs, including geospatial tools, adverse media, public enforcement information, court records, independent review, NGO and investigative reporting and sector-specific data providers. Where information is insufficient to form a reliable view of a client's dependencies and impacts on nature, or where sources diverge materially, record this as an uncertainty finding.

All organisations should maintain the distinction between *potential exposure* (identified through indicators and context) and *actual exposure* (identified through confirmed enforcement, regulatory action or verified information).

The remainder of this section discusses how environmental crime applies to each component of the Evaluate phase. Box 5 provides a hypothetical example of how this could apply to a Fast-Moving Consumer Goods (FMCG) company sourcing palm oil.

Box 5: Hypothetical example of FMCG company sourcing palm-derived ingredients

In the Locate phase, an FMCG company prioritised nature-related assessment of its oil palm supply.

In the Evaluate phase, the company:

- Compares the geolocation of plots provided by the oil palm mills against near real-time forest loss alerts from Global Forest Watch and protected area boundaries from the World Database of Protected Areas. It identifies a subset of supply where recent forest clearance observed through satellite monitoring appears inconsistent with the location, timing or extent of land-use activities described in supplier-provided concession records.
- Tests whether mill-level production volumes are coherent with installed capacity and declared plantation inputs. It identifies two mills where reported throughput significantly exceeds supplier-declared capacity. It reviews origin attestations for internal documentary consistency and identifies recurring irregularities in a subset of supply routed through a consolidator.

The company therefore identifies that its impacts on nature are likely to be higher than would be expected given the impact of land conversion on ecosystem integrity, biodiversity and water quality.

It records the findings and the implicated mills and flags the supply for escalation in the Prepare phase.

The company does not seek to determine whether illegal conversion has occurred through the LEAP assessment itself. Rather, it concludes that its confidence in the assumption of legality within part of its supply chain is insufficient for the purposes of its nature-related dependency and impact assessment, prompting further due diligence and review through relevant risk-management and compliance processes.

E1: Identification of environmental assets, ecosystem services and impact drivers

Guiding question (corporates): *What are the business processes and activities to be analysed? What environmental assets, ecosystem services and impact drivers are associated with these business processes, activities and assessment locations?*

Guiding question (financial institutions): *What are the companies/activities in our portfolios that are in sectors, geographies and sensitive locations identified? What are the environmental assets, ecosystem services and impact drivers associated with these companies/activities?*

Environmental assets and ecosystem services

An organisation may have identified in L3 that criminal activity is obscuring the location of an activity. This creates uncertainty about the environmental assets and ecosystem services that may be present in the organisation's value chain. As in the ecological sensitivity assessment in L4, an organisation may have been able to narrow down the likely location to a set of geographies and therefore be able to draw conclusions about the environmental assets and ecosystem services that may be present in those locations.

For example, an organisation might identify that its plastic waste is passed onto third parties for disposal and processing. The organisation knows that there is fraud in the system and some plastic waste is shipped abroad illegally, where it often leaks into rivers and the sea. The organisation should consider both the environmental assets associated with the legitimate processing locations, and the rivers and oceans in and around the countries receiving the illegally exported waste.

Impact drivers

The presence of crime increases uncertainty about which impact drivers may be associated with the value chain.

For example, a legitimate agricultural commodity supply chain may include illegal activity that results in:

- **Larger impact drivers than expected:** e.g. there may be water extraction in excess of what is permitted;



- **Additional impact drivers:** e.g. farm workers may use access to neighbouring wild habitat to undertake poaching of endangered species; and/or
- **Different impact drivers:** similar activities might have different impact drivers depending on whether they are conducted legally or illegally. Illegal mining may be more likely to lead to mercury pollution. A construction company that fly-tips its waste may have different impact drivers compared to one that disposes of it legally.

Understanding the impact drivers associated with the illegal activity, alongside those associated with the legal activity, does not constitute an admission of responsibility. It is nevertheless important to understand the associated dependencies or impacts on nature, and, in the Assess phase, to assess how this may create risks for the organisation.

E2: Identification of dependencies and impacts

Guiding question: *What are our dependencies and impacts on nature?*

Dependencies

The potential presence of environmental crime affects the dependency assessment in two ways: through uncertainty about the location and uncertainty about the state of nature.

Uncertainty about location

In E1, uncertainty about location created uncertainty about which environmental assets and ecosystem services are present. In turn, this creates uncertainty about what environmental assets and ecosystem services the organisation depends on.

For example, blending of illegally and legally produced agricultural commodities from different regions could create uncertainty about whether the crop is likely to be rainfed or irrigated and therefore the nature of the organisation's dependence on water.

Uncertainty about the state of nature

Criminal activity can degrade the ecosystems and associated ecosystem services on which the organisation and its value chain partners depend. As this activity may be hidden from view, it creates uncertainty about the resilience of the dependency on nature. In the context of dependency or impact pathways, such an activity is considered an external factor.

For example, an organisation might be sourcing fish from a specific stock. The stock may appear to be well-managed, suggesting that the organisation's dependence on the stock might be resilient. However, illegal fishing could be causing a decline in stock, contrary to what the formal procedures might suggest.

An organisation should examine the locations identified in L3 for the likelihood of criminal activity and consider whether this may affect the state of nature and supply of ecosystem services on which the associated activities depend. This may also draw on the ecological sensitivity assessment in L4.

Impacts

As with dependencies, the presence of criminal activity can affect the assessment of impacts through both uncertainty about location and uncertainty about impact drivers and their magnitude (see Box 6 and Box 7). In the LEAP assessment, an organisation should seek to understand these uncertainties around its impact assessment and, in the Assess phase, how they may affect the risks and opportunities it faces.

Uncertainty about location

Building from E1, uncertainty about the location of value chain activities means that there is uncertainty about what environmental assets and ecosystem services the organisation has impacts on and the magnitude of those impacts. This in turn creates uncertainty about what might be affected by those impacts.

For example, an organisation might buy an agricultural commodity that comes from legally cleared land, but suspects that it might be mixed with crops from illegally cleared land in an area known to be inhabited by an endangered species. The way the crop is produced is the same in both cases, but the latter case may have had an impact on the species population that creates risk exposure.

Uncertainty about impact drivers

The uncertainty about the impact drivers identified in E1 creates uncertainty about the impacts on nature. For example, employees of a mine may access adjacent forests to poach endangered species. This creates an unobserved impact on nature in reducing the species' population.

Uncertainty about impact driver magnitude

Illegal activities may generate more severe environmental impacts because they operate outside regulatory oversight. For example, a legal mine may make more efforts to control pollution and to minimise disturbance to the surrounding ecosystem, while an illegal mine will make less effort, leading to greater water and soil contamination, and greater threats to species.

Box 6: Illegal mining in the Brazilian Amazon

Illegal mining is often associated with elevated impacts on nature. Criminal networks deploy heavy machinery and build transport systems to extract gold at scale in the Brazilian Amazon, often within Indigenous territories. This creates severe ecological damage, including water contamination and deforestation. The value chain spans extraction, processing, transport and export, with illicit gold entering global markets. Mining revenues are used to finance other organised crimes, including drug trafficking.

Sources: INTERPOL (2025) [Brazilian authorities dismantle hundreds of illegal dredges in major anti-mining operation](#); TRAFFIC (2025) [Factsheet: Crime convergence in Brazil](#).

Box 7: Illegal logging in the timber supply chain

Failure to properly audit supply chains can distort the impacts to which a company is exposed in its upstream supply chains. For example, an investigation found that one of the largest home improvement retailers in the world was potentially selling doors containing illegally harvested okoume wood from the Congo basin, particularly Equatorial Guinea.

The investigation found that systematic illegal logging of okoume wood in Equatorial Guinea is made possible through the corruption in the country's forestry sector and government. Logs were first exported to China for processing into veneers, and then into door skins in China, Thailand and Malaysia.

The investigation found that half of okoume logs imported to China were from Equatorial Guinea, and those coming from the Republic of the Congo were also at high risk of being illegal. The logs were untraceable once imported, creating a high risk that companies along the supply chain involved in their processing into door frame components were trading in illegally logged timber and exposed to the associated corruption.

E3: Dependency and impact measurement

Guiding question: *What is the magnitude of these dependencies and impacts?*

Environmental crime presents barriers to the measurement of dependencies and impacts and confidence in the data.

Where dependencies and impacts are affected by illegal activity, standard estimates may misstate the true magnitude of that dependency or impact. An organisation should consider providing a range, or a central estimate with an explicit uncertainty range, and should document the assumptions used.

An organisation may use relevant secondary data, proxy data or modelled estimates, consistent with the TNFD [Guidance on value chains](#), providing the basis for doing so, and considering the quality and location-specificity of the data used. It could consider the use of proxy or secondary data that quantify typical legal and illegal production in different locations, where available, to support understanding of the range of possible values.

An organisation should consider whether statistics such as sector averages may be themselves affected by crime. For example, an estimate of average water-use to produce a product may be based only on the legal production, with illegal production processes using more, thereby understating water use in a value chain containing illegal activity.



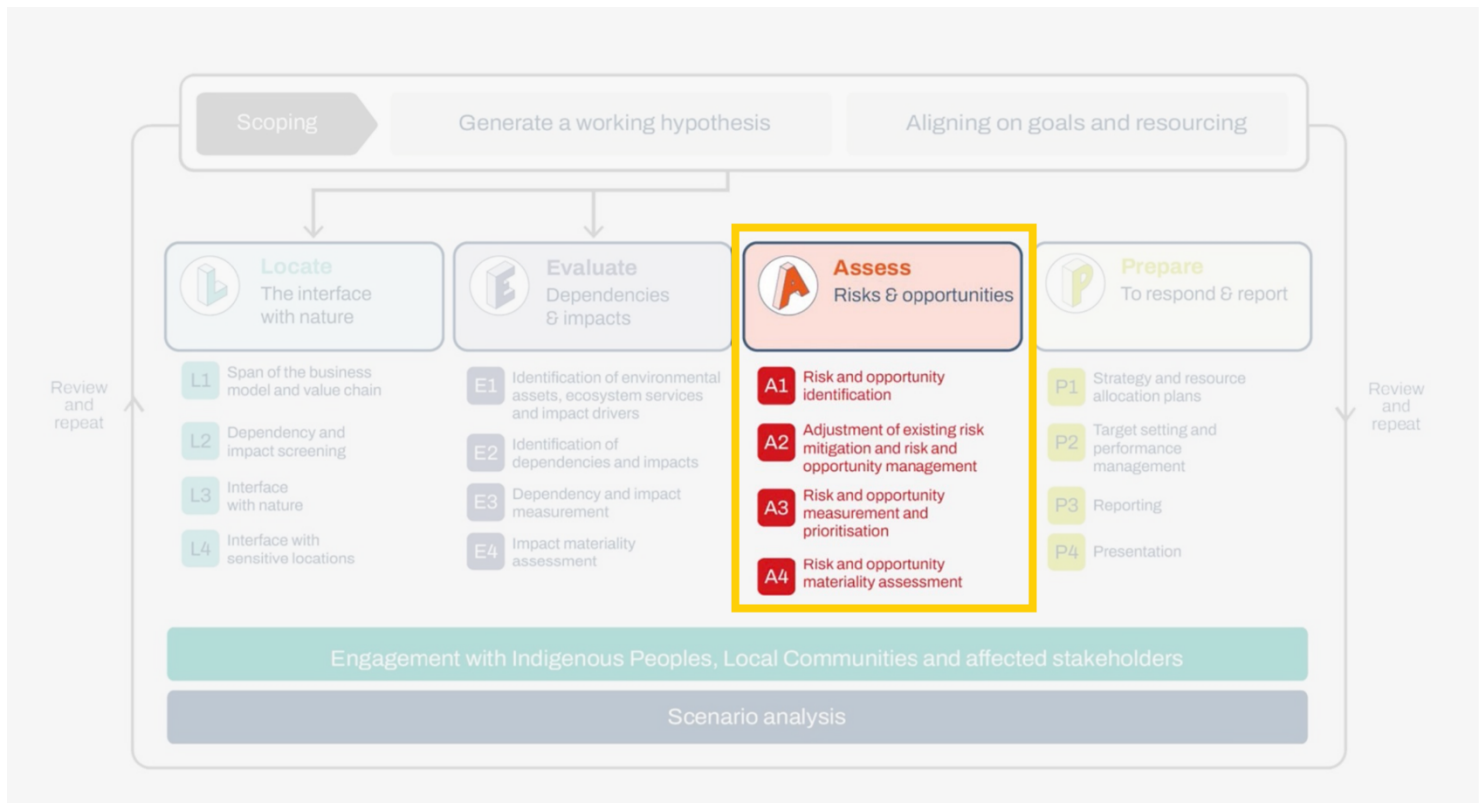
E4: Impact materiality assessment

Guiding question: *Which of our impacts are material?*

The potential presence of environmental crime adds uncertainty to an impact materiality assessment. Information about impacts that an organisation believes could potentially be occurring due to the possible presence of environmental crime in the value chain may still be material. This is also the case even where the organisation is not responsible for the crime.

3.4. Assess – Risk & opportunities

This section provides draft additional guidance to help organisations consider environmental crime within the Assess phase of the LEAP approach.



A1: Risk and opportunity identification

Guiding question: *What are the risks and opportunities associated with our material dependencies and impacts on nature, including those amplified by environmental crime?*

The dependencies and impacts identified in the Evaluate phase can create additional or increased risks and opportunities for an organisation. This occurs through two types of exposure:

- **Direct exposure**, where environmental crime in the value chain or portfolio gives rise to enforcement, regulatory, market access, liability, operational and reputational consequences for the organisation; and
- An **indirect pathway**, in which the uncertainty about dependencies and impacts on nature due to exposure to environmental crime alters the likelihood and/or severity of a nature-related risk.

Physical risks

An organisation may have identified in the Evaluate phase that the potential presence of environmental crime may undermine the resilience of the environmental assets and ecosystem services on which its business model and value chain depend. This can lead to physical risks for the organisation (Box 8).

For example, a business dependent on a groundwater resource affected by illegal water extraction or pollution could face production disruption if the water supply fails, or increased water purification costs. A business buying fish from a fish stock subject to illegal fishing could face supply chain disruption. A business dependent on water supply or other ecosystem services in a region affected by illegal land conversion could face chronic declines in crop yields.¹² A waste disposal company may face the risk of e-waste and lithium-battery fires in waste management operations due to waste fraud.

These dynamics can create risks for financial institutions. Exposure to assets that are interrupted or face declining output as a result of environmental crime can lead to credit risks, asset value write-downs or even stranded assets where operation ceases entirely. For example, illegal mining may contribute to the degradation of watersheds on which mining, agriculture or hydropower operations depend, reducing productivity and affecting borrowers' ability to service debt. Similarly, illegal land conversion may accelerate ecosystem degradation, increase operational disruption and reduce the long-term value of assets linked to affected landscape.

Box 8: Illegal mining leading to landslides

The Democratic Republic of the Congo is the world's leading supplier of cobalt and the number 2 producer of copper. Formal mining produces most of the output, but there is also a large informal sector, often operating within areas for which major companies hold mining licences.

In March 2026, Boss Mining SAS, a copper mining subsidiary of Eurasian Resource Group, reported that illicit mining within their licence areas had caused a landslide that had led to fatalities and injuries. They reported that they had previously alerted the authorities to the risks around illegal mining and that armed individuals had denied them access to the full area for which they hold a licence.

Sources: Bloomberg (2026) [ERG Urges Congo to End Illegal Mining After Deadly Landslide](#).

Transition risks

Policy and liability risks

¹² IPBES (2019) [Global Assessment Report](#).

An organisation that has identified potential environmental crime in, or in the locations of, its business model or value chain may face additional policy and liability risks.

For example, a farmer operating in a basin where there is water extraction in excess of the permitted amount could face enforcement action. This could also have knock-on effects on downstream purchasers through higher prices or supply disruption. Logging or mining operations could see concessions revoked on legality grounds or lose market access where they cannot demonstrate legality to satisfactory level. A construction contractor that has illegally disposed of waste could face enforcement action and penalties. Box 4 presents a case study.

Such risks can rise directly from the policy or enforcement action on the business or value chain partners. Legal frameworks have strengthened significantly in recent years, creating direct criminal and civil liability across all parties in the supply chain, regardless of contractual protections (Box 9). Senior management in some jurisdictions face direct liability, including criminal sanctions, fines or disqualification for control failures.

Box 9: Current and emerging regulation on environmental crime exposure

Value chains exposed to environmental crime are increasingly subject to legal and regulatory measures that can create obligations for downstream actors or indirect exposure for their financiers.

The *EU Deforestation Regulation* ([Regulation \(EU\) 2023/1115](#)) makes market access for cattle, cocoa, coffee, palm oil, rubber, soya and wood, and their derived products, conditional on a due diligence demonstrating that products are deforestation-free and legally produced. The regulation remains in force, although its application timeline has been delayed. Financial institutions may in turn face indirect exposure where clients face fines, product confiscation or lost market access.

The *EU Environmental Crime Directive* ([Directive \(EU\) 2024/1203](#)) expands the list of environmental offences and strengthens rules on penalties liability for legal persons, including where offences are made possible by a lack of supervision or control.

The *EU Corporate Sustainability Due Diligence Directive* ([Directive \(EU\) 2024/1760](#)) introduced a risk-based value-chain due diligence regime, but the scope and implementation timetable have since been amended through the EU's Omnibus simplification process.

Comparable development outside the European Union is more uneven. In the UK, Schedule 17 of the [Environment Act 2021](#) establishes the framework for a forest risk commodities due diligence regime, but implementation still depends on secondary legislation. In the US, the Lacey Act remains a relevant federal measure for illegal timber and plant-product trade, but it is not a direct equivalent to the broader due diligence regimes developing in the EU.

Sources: EUR-Lex (2024) [Protecting the environment through criminal law](#); European Commission (no date) [Corporate sustainability due diligence](#); European Commission (2024) [Application of EUDR Regulation on deforestation-free products delayed until December 2025](#); Lacey Act (US).

Policy risks can also arise indirectly due to criminal activities outside the value chain. For example, in the water basin example above, the farmer may not be involved in illegal water extraction but authorities could impose additional requirements to demonstrate compliance with regulations, adding to the farmer's costs.

Similarly, mine workers might access an ecosystem adjacent to the mining operations to poach endangered species. If arrested, personnel shortages could disrupt mining activity.

- **Financial Institutions:** Clients or investee companies may be exposed to policy or liability risks directly or through the value chain. Clients' credit or default risks might increase, or asset values might be written down, due to enforcement action or market access loss.¹³ For example, investments in infrastructure tied to the supply of deforestation-risk commodities could become a stranded asset if supply became unmarketable due to deforestation-risk trade regulations. Alternatively, lending to a construction company engaging in illegal waste disposal could face elevated credit risks if that company were fined for such activity.

Nature-related policy and liability risks can also arise through financial crime obligations, as environmental crime is brought within the scope of anti-money laundering frameworks and obligations such as the [Financial Action Task Force \(FATF\)](#), EU Anti-Money Laundering Directives (AMLDs 4-6)¹⁴ and the EU [Environmental Crime Directive](#) and related national regimes, as well as sanctions, anti-bribery and sustainability regulations as they apply to the financing of activity and requirements for an effective programme to detect financial crime.¹⁵

Box 9 further sets out some of the current and emerging regulations that can apply directly to downstream actors as a result of value chain or portfolio exposure to environmental crime.

Market and reputational risks

Similar dynamics apply to market and reputational risks. Buyers, wholesalers and institutional purchasers are increasingly operationalising legality and traceability expectations through supplier codes, sourcing policies, certification requirements and contractual terms. Actual or potential exposure to environmental crime can therefore lead to exclusion from regulated procurement, delisting by major buyers and contractual rejection of non-compliant shipments.¹⁶

¹³ See, for example, De Nederlandsche Bank (2019) [Values at Risk?](#); WWF and Themis (2024) [Environmental Crimes Financial Toolkit](#).

¹⁴ European Parliament and Council (2015) [Directive \(EU\) 2015/849](#); European Parliament and Council (2018) [Directive \(EU\) 2018/843](#); European Parliament and Council (2018) [Directive \(EU\) 2018/1673](#).

¹⁵ See, for example, FATF (2021) [Money Laundering from Environmental Crime](#). FATF (2012-2025) [International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation](#); European Banking Authority (2024) [Guidelines on ML/TF risk factors](#); European Central Bank (2020) [Guide on climate-related and environmental risks: Supervisory expectations relating to risk management and disclosure](#); FCA (2025) [FCG Financial Crime Guide: A firm's guide to countering financial crime risks \(FCG\)](#).

¹⁶ See, for example, Accountability Framework initiative (2023) [How To Write a Supplier Code Aligned with the Accountability Framework](#).

Actual or potential exposure to environmental crime can lead to exclusion from regulated procurement, delisting by major buyers and contractual rejection of non-compliant shipments.¹⁷

Reputational risk can easily arise out of a difference in practice or behaviour of organisations from their stated policies and practices on environmental crime considerations such as wildlife trafficking or deforestation and land conversion. Financial institutions may find that even if client practices are not illegal, they may differ from stated policies and expose the organisation to unwanted reputational risk.

Civil society reports and media can link organisations with actual or suspected environmental crime, associated organised crime and corruption, affecting brand value, consumer loyalty, investor confidence and talent retention, even before any formal investigations or enforcement occurs.¹⁸

- **Financial Institutions** can face similar risks, for example, where they have been linked to the financing of wildlife trafficking or illegal deforestation through NGO investigations and media, which has translated into client, investor and civil society pressure, regardless of the merits of the investigation (Box 10).¹⁹

Box 10: Financial exposure to Amazon deforestation

Suspected environmental crime in investees' value chains can expose financial institutions to reputational and liability risks.

For example, major European banks have been subject to a complaint alleging exposure to deforestation in the Amazon through their financing of leading Brazilian meat processing companies.

Systemic and convergence risks

Environmental crimes rarely occur in isolation and may compound, driving ecosystem instability. They often converge with other environmental crimes, corruption, money laundering, tax evasion, fraud and other organised crime activity, and in some contexts, may also intersect with labour exploitation or sanctions evasion.²⁰

Risks associated with one type of environmental crime may therefore interact with risks arising from exposure to other crimes, including where a crime-exposed value chain

¹⁷ See, for example, Consumer Goods Forum (2023) [Forest Positive Coalition of Action](#); [Roundtable on Sustainable Palm Oil \(RSPO\)](#); Accountability Framework initiative (2023) [Core Principles](#) and [Operational Guidance](#).

¹⁸ See, for example, World Economic Forum (2025) [Global Risks Report 2025](#); WWF and Themis (2024) [Environmental Crimes Financial Toolkit](#); Global Witness (2019) [Money to Burn](#); [Forests & Finance research](#).

¹⁹ See, for example, Global Witness (2019) [Money to Burn](#); [Forests & Finance research](#).

²⁰ See, for example, Global Initiative Against Transnational Organized Crime (2022) [Sihanoukville: A hub of environmental crime convergence](#); Global Initiative Against Transnational Organized Crime, Environmental Crime Convergence; FATF (2021) [Money Laundering from Environmental Crime](#); CMI U4 Anti-Corruption Resource Centre, Transparency International (2020) [Corruption and environmental crime in Latin America](#).

overlaps with jurisdictions identified by the Financial Action Task Force (FATF)²¹, the World Bank or Transparency International as higher risk for financial crime or corruption.

An organisation should consider such interactions as it approaches its assessment of nature-related risks in order to gain a more complete picture.

Opportunities

Efforts to address and avoid environmental crime in the value chain also give rise to nature-related opportunities. For example:

- **Market access, liability control, operational continuity and supply resilience:** Investment in traceability, plot- or vessel-level geolocation, supplier diversification and chain-of-custody integrity can ensure compliance of supply with regulatory requirements (notably in the EU under EUDR), reduce exposure to liability, contractual and reputational damage and strengthen long-term supplier relationships, while also helping to squeeze out illegal operators. Sustainability-linked finance products can be structured to reward verifiable legality and traceability performance.
- **Ecosystem protection, restoration and regeneration:** Organisations engaging with communities, producers and enforcement authorities in crime-exposed landscapes can contribute to ecosystem protection and restoration, and improved resilience of production and supply chains.
- **Reputational capital:** Organisations that establish credible crime-aware due diligence ahead of their peers may benefit from reputational boosts, as well as first-mover advantages as regulation, market expectation and capital allocation criteria evolve, at the same time reducing negative impacts on nature.

A2: Adjustment of existing risk mitigation and risk and opportunity management

Guiding question: *How are we currently mitigating these risks and managing these opportunities, and what additional adjustments are required?*

In an environmental crime-exposed context, an organisation might consider how relevant indicators and findings flow into existing controls.

- **Corporates:** This could involve integration of crime-relevant indicators into supplier onboarding and qualification (including plot-level or site-level geolocation where proportionate), enhanced monitoring for higher exposure supply, contractual provisions supporting traceability and audit rights, and scenario analysis reflecting regulatory exposure under EUDR, the EU Environmental Crime Directive and CSDDD.
- **Financial Institutions:** Integration could centre on existing onboarding, enhanced due diligence practices for clients and portfolio companies, customer and portfolio

²¹ FATF (2021) [Money Laundering from Environmental Crime](#).

company monitoring, and ensuring that crime is reflected in sector, geography or thematic nature policies (e.g. deforestation or water).

A2 should also consider the organisation's *unmitigated* exposure i.e. the residual exposure that remains after existing controls (financial crime, AML, sanctions, human rights due diligence, supplier audit) have been applied. The objective is integration into existing controls rather than the creation of parallel structures.

A3: Risk and opportunity measurement and prioritisation

Guiding question: *What is the magnitude of these risks and opportunities, and which are most material?*

Given the uncertainty that environmental crime creates about the presence, likelihood and magnitude of nature-related risks and opportunities, an organisation might want to undertake scenario analysis to support its understanding of the potential effects of environmental crime on its overall risk profile. This could include consideration of plausible adverse scenarios. This is particularly relevant in crime-exposed contexts, where the principal feature of the assessment could be that the upper bound of plausible exposure is significantly higher than the central case.

A4: Risk and opportunity materiality assessment

Guiding question: *Which risks and opportunities are material?*

The potential presence of environmental crime adds uncertainty to the materiality assessment as well as influencing nature-related risk directly, for example, where a regulatory threshold could be crossed under plausible adverse scenarios.

Box 11: Hypothetical example: FMCG company sourcing palm-derived ingredients

Carrying forward the dependency, impact and uncertainty findings from Evaluate (see Box 5), the FMCG company assesses the risks and opportunities arising from its exposure to a potentially illegal oil palm supply.

Policy and liability risks: The company's EU-destined palm oil volumes fall within the scope of the EU Deforestation Regulation. This requires a due diligence statement, plot-level geolocation and a legality attestation for each placement on the EU market. The supply from the mills flagged in the Evaluate phase cannot credibly support such a statement without remediation. This creates a direct market access risk. In turn, the company faces supplier replacement risk, elevated assurance costs and potential inventory write-downs if supply cannot be placed on the EU market post-EUDR.

Separately, under the EU Environmental Crime Directive (Directive (EU) 2024/1203), the company considers its exposure under the legal person liability provisions. These create



liability for offences in the supply chain that are made possible by a lack of supervision or control, so the company reviews its internal controls accordingly. It concludes that no offence has been committed.

Market risks. Major institutional buyers in the EU and Asia operate No Deforestation, No Peat, No Exploitation (NDPE) policies and contractual traceability clauses. The company identifies a risk that supply from the flagged mills will be contractually rejected or delisted by buyers, independently of EU regulatory action.

Reputational risks. Three of the flagged mills sit within a sourcing landscape recently covered in investigative reporting on peatland clearance and community land conflict. The company identifies elevated reputational exposure correlated with the Evaluate uncertainty finding, independent of any formal determination of illegality.

Opportunities. The company identifies an opportunity to strengthen relationships with mills and their suppliers to support verifiable legality, qualify supply for preferential market access, and differentiate downstream products in markets where traceability is an increasing consumer expectation.

Sources: [Regulation \(EU\) 2023/1115](#); [Directive \(EU\) 2024/1203](#).

3.5. Prepare – To respond and report

This section provides draft additional guidance to help organisations consider environmental crime within the Prepare phase of the LEAP approach.



In the Prepare phase, an organisation establishes the mechanisms to:

- Address and avoid environmental crime in its business model and value chain;
- Manage and escalate, as appropriate, the uncertainty about nature-related dependencies, impacts, risks and opportunities that arises from environmental crime; and
- Disclose material information about exposure to environmental crime.

P1: Strategy and resource allocation plans

Guiding question: *How should the organisation respond to nature-related dependencies, impacts, risks and opportunities, including those amplified by environmental crime?*

In crime-exposed contexts, an organisation might typically consider three strategic considerations, building from the risk management integration undertaken in A3:

- Governance and escalation;

- Remediation and supplier/client engagement; and
- Resource allocation.

Governance and escalation

An organisation may consider how environmental crime considerations could be integrated into existing nature-related, sustainability and financial crime governance structures:

- At **board and senior management level**, this may mean visibility of material crime-exposed portfolios, counterparties or sourcing geographies within periodic nature-related reporting;
- At **executive level**, clear accountability for the integration of environmental crime signals into sourcing, onboarding, due diligence and monitoring; and
- At **operational level**, a defined escalation path linking environmental crime-related intelligence triggers to management action. Internal audit, compliance and risk functions should include crime-exposed portfolios and supply chains in their assurance scope where the risk warrants.

Remediation and supplier/client engagement

Where potential exposure is identified, the appropriate response will depend on the nature of the exposure, the organisation's leverage, and any applicable legal or regulatory requirements. In some cases, engagement and remediation may be the most appropriate first response. In others, escalation, restriction or exit may be required (Box 12).

Responsible exit standards developed in comparable contexts (OECD due diligence guidance, UN Guiding Principles on Business and Human Rights) emphasise that unmanaged disengagement can transfer harm rather than resolve it.²²

- **Corporates:** Remediation may include supplier engagement on legality, traceability and management systems; time-bound improvement plans; enhanced monitoring during the remediation period; and structured exit where remediation fails. Sectoral collaborative initiative commodity roundtables and landscape-level initiatives can support remediation where individual leverage is limited.
- **Financial institutions:** Where environmental crime is identified as a predicate offence for financial crime, a bank would be required to exit a customer. However, engagement may be more appropriate where a client or portfolio company faces other exposure to nature-related risks due to environmental crime, including those occurring outside the value chain. Engagement typically includes dialogue with the client or portfolio company on control improvements, conditional financing with performance triggers, and escalation to restricted-list status or exit where material conditions are not met.

²² See, for example, OECD (2016) [Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas](#); OECD (2018) [Due Diligence Guidance for Responsible Business Conduct](#); UN OHCHR (2011) [Guiding Principles on Business and Human Rights](#); [Accountability Framework initiative](#).

Box 12: Shark fin cargo ban

The USD 1 billion annual trade in shark fins has been a driver of declining shark populations, with 74 species of sharks threatened with extinction, 11 critically endangered and 15 endangered.

Shifting public attitudes towards the trade, recognition of the impact of shark fin harvesting, and the challenges of differentiating legal from illegal prompted several transport companies to ban shark fin cargo, including Air China, UPS, DHL, Singapore Airlines, Thai Airways, American Airlines, and US Airways among others.

Sources: Cronin, M. (2015) [UPS Finally Banned Shark Fins. What Now?](#); The Straits Times (2017) [Air China bans shark fin cargo, reflecting dramatic shift in attitudes](#); WILDAID (2015) [UPS Bans Shark Fin Shipments](#).

Resource allocation

Resource allocation may be calibrated to the magnitude and likelihood of identified exposure and its implications for the business, the confidence in the exposure finding and the availability of effective management options. It should include collaboration between compliance and sustainability teams, as well as other teams across the business. A sequenced approach, concentrating first on a small number of priority commodities or portfolio segments, deepening traceability and monitoring in those segments, and extending coverage over subsequent reporting cycles, is typically appropriate.

P2: Target setting and performance management

Guiding question: How will we set targets and define and measure progress?

Targets might relate to an organisation's own responses to the identification of potential crime, for example, the proportion of priority supply chains covered by plot-level geolocation, the proportion of portfolio exposure subject to enhanced due diligence on environmental crime-relevant indicators, the proportion of suppliers in priority categories subject to traceability requirements, or the time to escalation following a material uncertainty finding. The [Science Based Targets Network methods](#), the TNFD [LEAP approach](#) and the TNFD [Guidance on nature in transition plans](#) provide the broader framework within which such targets may sit.

P3: Reporting

Guiding question: What will we disclose in line with the TNFD recommended disclosures?

In order to adequately incorporate its findings related to environmental crime into its TNFD-aligned disclosures, an organisation should incorporate the following statements:



- **Governance A and B:** Describe the governance, escalation and remediation mechanisms in place around environmental crime and its effect on the organisation's dependencies, impacts, risks and opportunities;
- **Strategy A:** Describe the uncertainty about its dependencies, impacts, risks and opportunities due to the potential presence of environmental crime in its business model and value chain;
- **Strategy B:** Describe the measures it is putting in place in response to the potential exposure to environmental crime;
- **Strategy D:** Describe the uncertainty about its priority locations and the ecological sensitivity assessment resulting from the potential presence of environmental crime in its upstream and downstream value chains;
- **Risk and Impact Management A(i) and A(ii):** Describe how it has incorporated considerations of environmental crime into its assessment processes, including:
 - The commodities, geographies, sectors and routes covered;
 - The tools and data sources consulted, and the approach taken to test permit, origin and documentary integrity; and
 - The limitations of the assessment, including residual data integrity gaps and unverifiable claims;
- **Metrics and Targets A:** Report the TNFD's core global disclosure metric C7.2, a "Description and value of significant fines/penalties received/litigation action in the year due to negative nature-related impacts", and report any uncertainties around the other risk and opportunity metrics due to the potential exposure to environmental crime;
- **Metrics and Targets B:** Report any uncertainties around its dependency and impact metrics due to the potential presence of environmental crime in its business model and value chain, as well as any environmental crime-specific metrics identified as material; and
- **Metrics and Targets C:** Report any targets it is putting in place in response to the potential exposure to environmental crime.

Such disclosures are not, and should not be presented as, allegations or determinations of criminal conduct. The purpose of disclosure is to explain how environmental crime may affect an organisation's assessment of nature-related dependencies, impacts, risks and opportunities, rather than to identify specific actors or determine criminal liabilities. Organisations should ensure disclosures remain consistent with applicable law, confidentiality and regulatory requirements.



P4: Presentation

Guiding question: Where and how do we present our nature-related risk disclosures?

As for all components, refer to the [Guidance on the identification and assessment of nature-related issues: The LEAP approach](#).

Glossary

In addition to the concepts and definitions provided in the [TNFD glossary](#), this section outlines definitions for key concepts detailed in this draft environmental crime guidance. The TNFD glossary will be updated with these definitions once the environmental crime guidance is finalised, based on market consultation and feedback.

Term	Proposed definition	Source
Convergence (in the context of environmental crime)	The recurring co-occurrence of environmental crime with other illicit activity, including corruption, money laundering, tax evasion, sanctions evasion, fraud, human trafficking and forced labour.	Drawing on: FATF (2021) Money Laundering from Environmental Crime ; UNODC (2024) World Wildlife Crime Report .
Environmental crime	Unlawful actions that directly damage the environment.	Based on: EIA (2008) Environmental crime: A threat to our future ; FATF (2021) Money Laundering from Environmental Crime .
Potential exposure to environmental crime	Indications that environmental crime may affect an organisation's nature-related dependencies, impacts, risks or opportunities based on contextual, geographic, sectoral or transactional factors, and without confirmed enforcement action or verified findings.	TNFD
Known exposure to environmental crime	Enforcement action, regulatory findings, court judgements or other credible and verified information indicating that environmental crime is affecting an organisation's nature-related dependencies, impacts, risks or opportunities.	TNFD

Tools and data sources

The tools below are illustrative reference sources. Their inclusion is not prescriptive, coverage, accuracy and access conditions evolve, and reporters should verify their suitability for their specific context. The list does not constitute endorsement.

General tools and resources. The TNFD [Tools Catalogue](#) and [Knowledge Hub](#); [ENCORE](#); [SBTN High Impact Commodity List](#); [IBAT](#); [WWF Biodiversity Risk Filter](#); [UNEP-WCMC Nature Tools Compass](#).

Spatial and ecological data. [Global Forest Watch](#) (World Resources Institute); [Global Fishing Watch](#); [Trase](#) (Stockholm Environment Institute and Global Canopy); [World Database on Protected Areas](#) (UNEP-WCMC and IUCN); [Key Biodiversity Areas](#); [IUCN Red List of Threatened Species](#); [WRI Aqueduct Water Risk Atlas](#); [WWF Water Risk Filter](#).

Permit, concession and ownership information. CITES e-permitting; [Extractive Industries Transparency Initiative \(EITI\)](#); [Open Ownership](#); national land-use, concession, forestry and fisheries registries where publicly available.

Trade, transactional and adverse media information. Commercial trade data providers; commercial AIS providers; adverse media databases.

Environmental crime-specific tools. [Environmental Crime Financial Toolkit](#) (WWF and Themis); [TRAFFIC Wildlife Trade Portal](#); [Environmental Investigation Agency \(EIA\) investigations](#); [Themis typology library](#); FATF (2021) [Money Laundering from Environmental Crime](#); [FINCEN advisories](#) on environmental crime; Egmont Group (2025) [The Role of FIUs in Fighting Environmental Crimes](#); [United for Wildlife Financial Taskforce](#).

Governance and corruption indicators. [World Bank Worldwide Governance Indicators](#); [Transparency International Corruption Perceptions Index](#); [FATF list of jurisdictions under increased monitoring](#); [Basel AML Index](#).

TNFD guidance. [Guidance on the identification and assessment of nature-related issues: The LEAP approach](#); [Additional guidance for financial institutions](#); [Guidance on value chains](#); [Guidance on biomes](#); [Guidance on engagement with Indigenous Peoples, Local Communities and affected stakeholders](#); [Additional sector guidance \(e.g. Food and agriculture; Forestry, pulp and paper; Metals and mining; Aquaculture; Fishing; Apparel, accessories & footwear; Beverages, etc.\)](#).

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