



NATURE TRANSITION PLANS

SUMMARY FOR POLICYMAKERS AND CORPORATE C-SUITE

APRIL 2025

WWF

WWF is one of the world's largest and most experienced independent conservation organizations, with over 5 million supporters and a global network active in more than 100 countries. WWF's mission is to stop the degradation of the planet's natural environment and to build a future in which humans live in harmony with nature, by conserving the world's biological diversity, ensuring that the use of renewable natural resources is sustainable, and promoting the reduction of pollution and wasteful consumption.

Since 1973, WWF France has worked on a constant stream of projects to provide future generations with a living planet. With the support of its volunteers and 202,000 donors, WWF France leads concrete actions to safeguard natural environments and their species, ensure promotion of sustainable ways of life, train decision-makers, engage with businesses to reduce their ecological footprint and educate young people. The only way to implement true change is to respect everyone in the process. That is why dialogue and action are keystones for the WWF philosophy. Alexandra Palt is President of WWF France, and Véronique Andrieux is Chief Executive Officer.

Find our projects on: [wwf.fr](https://www.wwf.fr)

Together possible.

Authors

Guillaume Wahl, Christopher Rannou, Antoine Pugliese (WWF France)

Design: Muscade

WWF® and World Wide Fund for Nature® trademarks and ©1986 Panda Symbol are owned by WWF-World Wide Fund For Nature (formerly World Wildlife Fund).
All rights reserved.

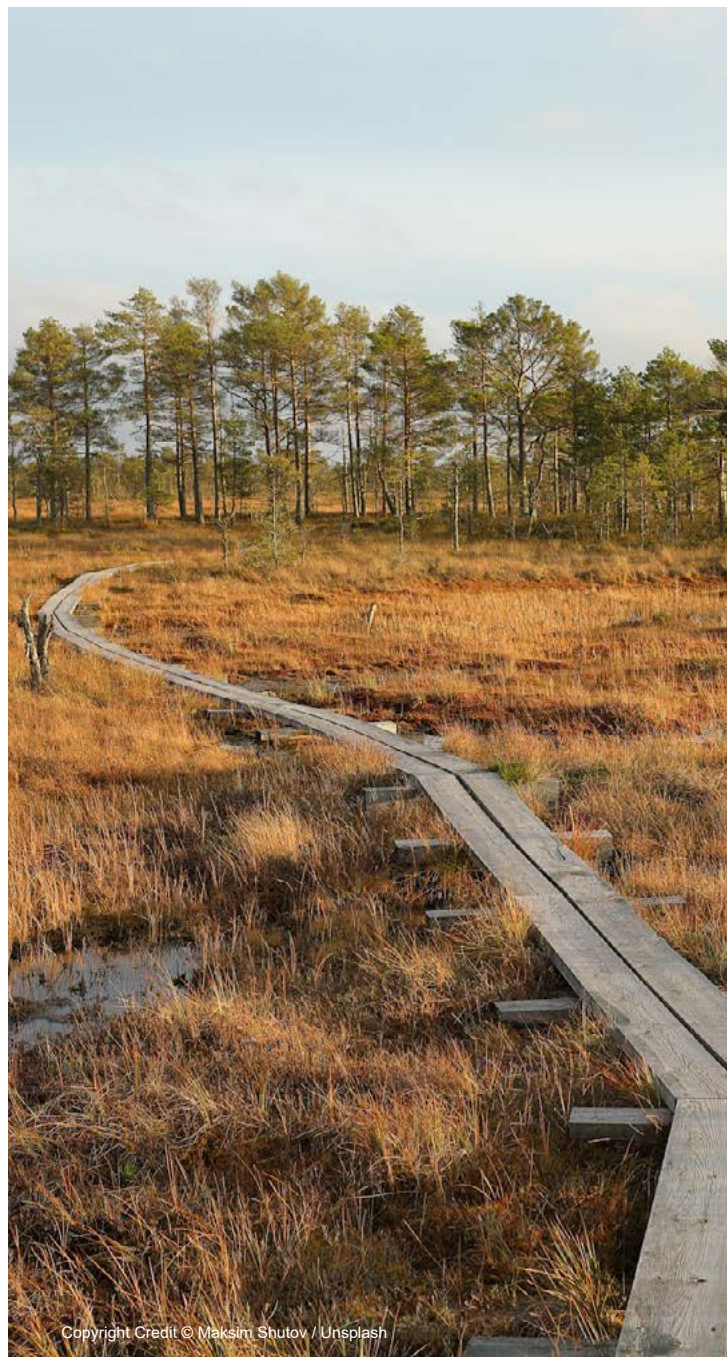
Document published in december 2024

Any reproduction in full or in part must mention the title and credit the opposite-mentioned publisher as the copyright owner.

WWF France, 35-37 rue Baudin - 93310 Le Pré Saint-Gervais

Cover photography:

© Copyright Fritz Pölking / WWF



Copyright Credit © Maksim Shutov / Unsplash

TABLE OF CONTENTS

Call to action	3
Introduction	4
Nexus · Climate & Nature, a single issue	5
FOUNDATIONS · DOUBLE MATERIALITY ASSESSMENT	6
METRICS & TARGETS · A SCIENCE-BASED APPROACH	8
IMPLEMENTATION STRATEGY · ACTION AND FINANCIAL PLANNINGS	10
ENGAGEMENT STRATEGY · STAKEHOLDER ENGAGEMENT AND ADVOCACY	11
GOVERNANCE · A CATALYST FOR CHANGE	12
MONITORING, REPORTING AND VERIFICATION · ENSURING ROBUSTNESS	13
CSRD and NTP · From awareness to change	14
Reports to scale up your NTP	15

FIVE YEARS

that's the time we have left
to stop biodiversity loss*

IF YOU FAIL TO PLAN, YOU ARE PLANNING TO FAIL

**Establishing a robust nature transition plan is a critical step towards aligning corporate practices with global and EU climate and biodiversity goals.*

CALL TO ACTION

WWF decidedly **calls upon real-economy entities and financial institutions to develop credible nature transition plans with a 2030 goal to merge it with climate transition plans.**

WWF advocates for the development, implementation and mandatory disclosure of nature transition plans, governments should mandate high-impact

sectors (metals and mining, electric utilities and power generators, chemicals, food and agriculture, oil and gas, forestry and paper) and others corporates to implement and publicly disclose their plan for transitioning to be aligned with the international goals of the GBF (with a push for mandatory implementation and disclosure at international level).

This **WWF report set out actionable and best practices steps for structuring credible nature transition plans**, which outline how entities will pivot their business operations and entire business model to ensure that it contributes to the transition towards a 2030 where biodiversity loss is halted and reversed, and 2050 where the world is living under planetary boundaries over the long term.

Our system is in peril, and we are dangerously close to the tipping point. We have five years to reverse this trend. The urgency of this moment leaves no room for inaction. We have the standards, the methodologies and the tools to achieve this. We must act now for a desirable and sustainable future.



"The time for decisive leadership in addressing nature transition is now. Transition plans are not just another compliance exercise — they are the compass guiding us toward an economy that respects planetary boundaries while ensuring resilience and sustainability. Nature transition plans offer a framework to integrate biodiversity and climate considerations into corporate strategies, ensuring businesses not only adapt but lead in a world undergoing transformation.

This report calls on governments, businesses, and financial institutions to demonstrate bold leadership by embracing and implementing credible nature transition plans. Such plans are essential to aligning with global goals, addressing the urgent decline in biodiversity, and safeguarding ecosystems that underpin our economies. A delay in action is a failure of vision and responsibility. In this critical decade for environmental action, let us lead with purpose and clarity, leveraging nature transition plans as the foundation for transformative change. Together, we can create an economy that values both nature and humanity."

Alexandra Palt, Présidente du WWF



INTRODUCTION

ENVIRONMENTAL CONTEXT

- The latest scientific information is **unanimous on the unprecedented decline in biodiversity** and associated ecosystems, and on the **role and responsibility of human activities in this decline**. This reinforces the impact of climate change and its consequences for the global economy.
- [WWF's latest Living Planet Report](#) (2024) shows an average 73% decline in the

relative abundance of monitored wildlife populations around the world between 1970 and 2020. On another end, studies¹ show that global GDP is intrinsically dependent on Nature. According to the [WEF Global Risks Report](#) (2025), the erosion of biodiversity is identified as the second greatest risk to the economy over the next decade, just behind extreme weather events.

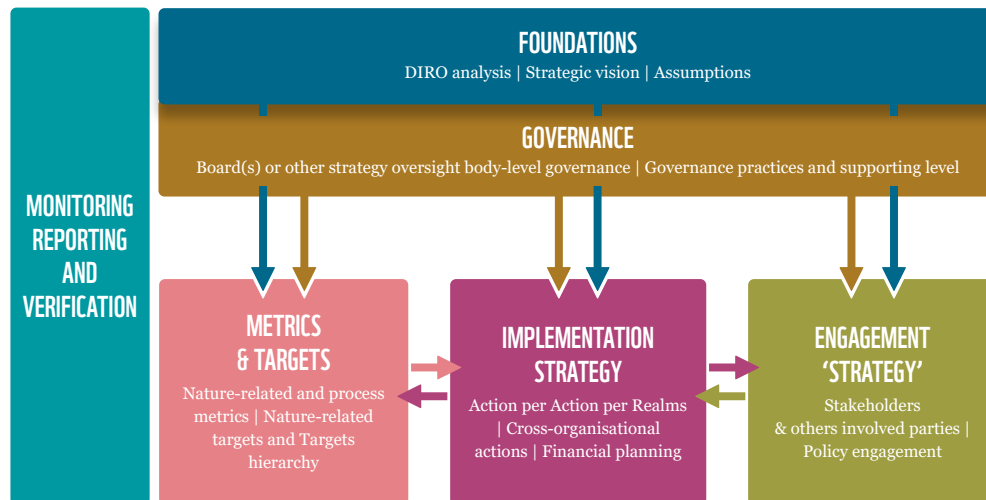


Figure 1: Structure of the nature transition plan

Source: WWF report '[Catalysing Change: The urgent need for nature transition plans](#)'

KEY FINDINGS

For the private sector, these crises should mean a shift in how their businesses operate across the economy requiring a human and financial resources to structure a [transition plan](#):

- 1 Double Materiality Assessment:** Carry out a credible double materiality assessment based on robust methodologies to evaluate environmental and financial impacts of corporate activities.
- 2 Integration of International Goals:** Integrate international goals such as the GBF and Paris Agreement into the entity's strategy to transform business models and tackle biodiversity loss and climate change.
- 3 Science-Based Local Targets:** Set science-based local targets adapted to specific ecosystem challenges, in consultation with local populations, authorities and other companies.

! Transition plan is undeniable a key tool to render nature challenges into a company's operational roadmap and aligning activities within planetary boundaries and various implementation/disclosure schemes, whether mandatory (CSRD) or voluntary (TNFD, CDP questionnaire, specific investor requirements).

- 4 Action Plan and Financial Planning:** Combine a clear action plan with solid financial backing to ensure meaningful change.
- 5 Stakeholder Engagement:** Engage relevant stakeholders (e.g., indigenous peoples, local communities, supply chain entities, customers, other companies and local authorities) to enhance impact.
- 6 Responsible Governance:** Establish responsible governance by making ecological transition a shared mission across all teams and departments.
- 7 Monitoring, Reporting, and Verification:** Set up a precise system for monitoring, reporting, and verifying the transition plan to adjust the entity's trajectory on environmental issues.

¹ NGFS, World Bank, PWC, WEF, TNFD (...)

NEXUS · CLIMATE & NATURE, A SINGLE ISSUE

TRANSITION PLANS CONTEXT

The IPBES “nexus assessment”, which has explored the interlinkages between climate change, biodiversity, food, water and human health is clear: **focusing on a single element of the nexus at the expense of the others will have negative impacts for both humans and the planet** and at the same time, **many of the actions that can be taken to address nature loss will have co-benefits for the climate**.

WWF recognises the need to use integrated climate-nature transition plan² **that reflect this integrated approach and provide recommendations for its nature aspect to help corporate’s maturity for achieving comprehensive and sustainable outcomes**.

Transition plans have emerged as **crucial new tools for corporates** to work toward achieving this nexus objectives.

THINKING ABOUT THE NEXUS

Key to understanding: The **IPBES Nexus Assessment** identifies six global scenario archetypes based on their impact on the Nexus element. Scenarios prioritizing **nature** (i.e. high levels of protection effectiveness and broadly ambitious climate action) **and balanced integration** (*less reliance on green technologies, strongly focuses on restoration and sustainable use of natural resources*) yield the best long-term

sustainability outcomes. Approaches that focus **only on biodiversity conservation, climate or food security** risk negative trade-offs. The **worst-case scenario**, driven by overexploitation and weak policies, leads to severe environmental and societal degradation. The report emphasizes **integrated governance** to balance human needs with ecosystem resilience.

	Nexus element					Impacts on each nexus element under each nexus archetype
Nexus archetype	Biodiversity	Water	Food	Health	Climate	
1. Nature-oriented nexus	▲▲	▲▲	▲	▲	▲▲	▲▲▲ Highly positive
2. Balanced nexus	▲	▲	▲▲	▲▲	▲	▲▲ Moderately positive
3. Conservation first	▲▲	~	▼▼	~	▲	▲ Slightly positive
4. Climate first	▼	~	▼▼	▲	▲▲	~ Variable
5. Food first	▼▼	▼	▲▲	▲	▼▼	▼ Slightly negative
6. Nature overexploitation	▼▼	~	▼▼	▼	▼▼	▼▼ Moderately negative
						▼▼ Highly negative

Figure 2: Example of the interconnection between different environmental pressures (IPBES)
Source: IPBES (2024). Summary for Policymakers of the Thematic Assessment Report on the Interlinkages among Biodiversity, Water, Food and Health of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services

2 Using WWF, TNFD recommendations for nature and ATP-COL for climate



FOUNDATIONS • DOUBLE MATERIALITY ASSESSMENT

A corporate's double materiality assessment serves as the basis for understanding its interaction with nature and as the starting point for developing a credible transition plan.

This assessment should be carried out:

- across the **entire value chain of the entity**³, at **different scales**⁴ (level of disaggregation) and in a precise order where **impact materiality serves as the starting point for the financial materiality analysis**.

IMPACT MATERIALITY

Following [Step 1 of the SBTN methodology](#) corporate should:

- **Screen their materiality** in relation to the corporate's activities throughout its value chain
- **Identify the relevant stakeholders across the value chain**, as well as the geographical locations and activities that are the source of these impacts
- **Characterise the assessment of the environmental pressures as material during the initial screening** (following [IPBES pressure categories](#))
- **Characterise the state of nature** using both: pressure-sensitive state of nature and biodiversity state of nature indicators

³ Entities should assess **100% of direct operations** locations for each material pressure. For upstream, they should demonstrate that they have estimated the pressures associated with at least **67% of all production volumes and at least 90% of sourced high-impact commodity volumes** for each pressure category, including 100% of volumes linked to EUDR commodities. For **downstream**, obtaining data on activities further down the value chain may be complex, and the use of qualitative data and modeling will be more suitable for most entities.

⁴ Entities should include **all direct material activities at a precise local level** (e.g., GPS location) or at least subnational level. For upstream, **material activities should be included at a local or subnational level**, or at the national level if more accurate subnational data can be obtained through modeling. For **downstream**, collecting data may be complex, so qualitative data and modeling are recommended. Entities are encouraged to improve data quality annually.

FINANCIAL MATERIALITY

Following the 'Assess' phase of the [LEAP methodology](#) (TNFD i.e. p.100-137), the entity should:

- **Identify their nature-related risks and opportunities** (in line with impact materiality) **and classify them** according to specific categories (transition, physical, systemic...)
- **Identify the specific risk mitigation and risk and opportunity management processes** and elements that exist today and what adjustments the organisation should make based on the knowledge acquired during the performance of this double materiality assessment

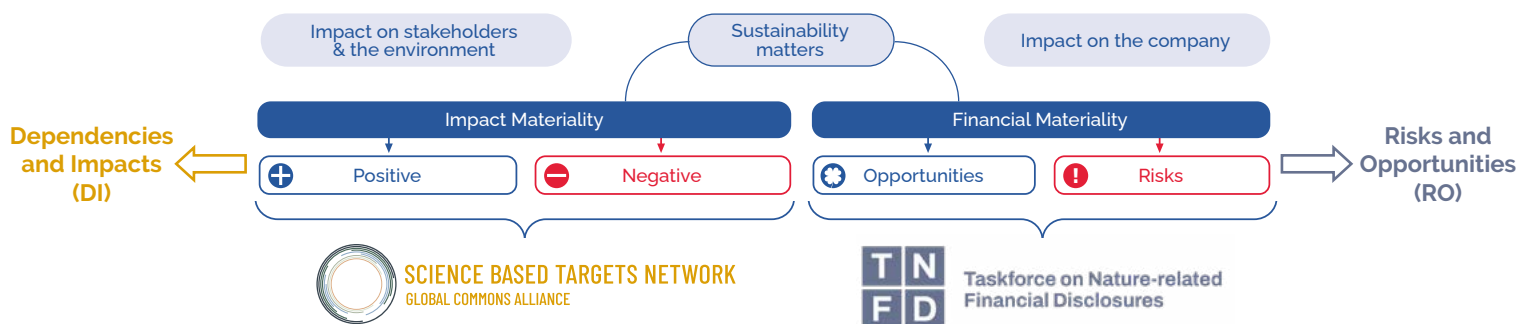


Figure 3: Recommendations for assessing double materiality

Source: Adapted by the authors of the following publication A. Gilbert-d'Halluin, CSRD Essentials, 2024

Note: The TNFD approach can also be used to address the 'impact materiality' dimension, SBTN also integrates an optional financial layer into its materiality assessment (through its Step 2C). However, since the objective of this report is to formulate best practices recommendations, we consider that this figure is providing the most rigorous and structured vision for using both guidance (more details can be found in the ['Dependencies, Impacts, Risks, and Opportunities \(DIRO\)' section of the report](#)).

PRIORITISATION OF DOUBLE MATERIALITY RESULTS

As possibly **not all issues can be tackled in the same timeframe or with the same level of urgency**, corporates should prioritise the most significant issues from the point of view of its environmental impact. **A prioritisation exercise should only be carried out once the double materiality assessment has been completed.**

Following [Step 2 of the SBTN methodology](#) the entity should:

- **Establish their priorities for each of the nature-related issues** identified as material
- **Separate the prioritisation subjects for the different parts of the value chain**
- **Distinguish between different levels of information granularity**, depending on the value chain, and **define an action plan including a time horizon** to reach the data level at the finest possible spatial scale (e.g. ecosystem-level)
- In line with the impact materiality analysis: it is essential to **distinguish the priority sites concerned by the pressure** exerted by the entity from the geographies that are particularly sensitive **from the point of view of the state of nature** (creation of two separate priority rankings)

To refine the results of prioritization with regard to impact materiality, the entity can:

- Add the results of additional studies on climate, social issues, financial materiality, etc.

! Prioritisation of issues need to look at impacts irrespective of their financial materiality, as an entity should not lower the level of environmental priority (link to its impact materiality assessment) of more impactful activity for financial reasons.

METRICS & TARGETS • A SCIENCE-BASED APPROACH

Metrics can be used to continually measure the progress (and success) of the implementation of an entity's transition plan. To ensure effective monitoring, the entity must distinguish between several types of metrics:

- **Nature-related metrics:** pressure and state-of-nature metrics
- **Process metrics:** governance, financial planning and business & operational metrics.

Targets provide specific objectives with which the entity can align its strategy, business planning and financial planning to ensure the successful implementation of a nature transition plan.

TARGETS HIERARCHY

An entity's ability to set Science-Based Targets (SBTs) for nature can be influenced by numerous factors, including (but not limited to) internal expertise, available resources, its economic size, existing trade-off with its economic objectives and the specific geographic contexts in which it operates.

Considering this, **WWF presents a typology of targets⁵ to guide entities in making informed decisions and taking immediate action towards setting transparent and actionable targets in a process of**

TOOLS

Appropriate metrics can be found in the following resources:

[SBTN - Step 1: Table 6, Table 7 and Appendix 1,](#)
[TNFD's metrics architecture,](#)




[Global Metrics for Terrestrial Biodiversity \(2024\),](#)
[Global Biodiversity Data \(2024\)](#)
[BISE](#) (for EU countries)
[SDPI Platform](#)

Following [Step 3 of the SBTN methodology](#) the corporate nature targets should:

- **Fully cover the entity's material activities and value chains for prioritized issues**
- **Be ecosystem-centred and as close as possible to local realities** (including collaboration with key stakeholders)
- **Be set for the short, medium and long-term**
- **Be based on the best scientific knowledge** and compatible with the aims to halt and reverse biodiversity loss by 2030

continuous improvement. This typology is neither a strict hierarchy nor an exclusive framework. Indeed, as SBTN does not address all environmental issues, adding others' anchor points would enable corporates to settle valuable targets on other material issues and to also define them at different levels: sometimes highly specific and link to a defined context, focusing on the prioritization of material issues within the value chain, and at other times, applicable on a broader, more global scale (link to regulations or sector views on nature issues).

⁵ For further examples on [contextual](#), political informed, sectorial and entity-own targets

REALM	TARGETS NAME	TEMPLATE STATEMENT FOR TARGETS SETTING
FRESHWATER GUIDANCE (2024) 	Freshwater Quantity targets	When setting annual targets, the target will be stated as "Entity X will reduce its water withdrawal in the ____ basin to ____ ML/year by the year ____." When setting monthly targets, the target will be stated as "Entity X will reduce its water withdrawal in the ____ basin to ____ ML/ month for each of the following months. The reductions will occur by the year ____."
	Freshwater Quality targets	When setting targets on an annual basis, using direct or secondary measurement (with units of nutrient load), targets will be stated as "Entity X will reduce its nutrient load in the ____ basin to ____ kg P (or N)/year by the year ____." When setting targets on a seasonal basis, using direct or secondary measurements (with units of nutrient load), targets will be stated as "Entity X will reduce its nutrient load in the ____ basin to ____ kg P (or N)/month for each of the following months. The reductions will occur by the year ____." When setting targets on an annual basis, using gray-water footprint(s), targets will be stated as "Entity X will reduce its gray-water footprint in the ____ basin to ____ ML/year by the year ____."
	No Conversion of Natural Ecosystems	Direct Operations (both targets are required) [Entity name] will have zero conversion of natural ecosystems by [target year], compared with a 2020* baseline. [Entity name] will remediate all past conversion occurring between 2020* and [target year]. Upstream (Sourcing from producers or first point of aggregation) (both targets are required) [Entity name] will source 100% of volumes of commodities from areas known to be conversion-free from 2020.* [Entity name] will remediate all past conversion occurring between 2020* and [target year] (associated with its share of volumes sourced). Upstream (Sourcing from entities downstream of the first point of aggregation) [Entity name] will source 100% of volumes of commodities from areas known to be conversion-free from 2020.* * Or other earlier cutoff dates (e.g., regional or sectoral cutoff dates).
LAND GUIDANCE (2024) 	Land Footprint Reduction	Absolute target: [Entity name] commits to reduce absolute agricultural land footprint, from direct operations [and upstream impacts], [percent reduction] % by [target year] from a [base year] base year. Intensity target: [Entity name] commits to reduce agricultural land footprint intensity, from direct operations [and upstream impacts] [reduction]% per [unit] by [target year] from a [base year] base year. This corresponds to a [% change] in absolute land footprint by [target year] from the [base year] base year."
	Landscape Engagement	[Entity name] is engaged in [initiative name] and committed to a substantial improvement in ecological and social conditions by 2030.
	Avoid and Reduce Overexploitation	Reduction: By [target end date], [Entity name] will reduce its sourcing of [species] from [stock name] by X% compared to a [date] baseline.
OCEAN GUIDANCE* (2025) 	Protect Marine Ecosystems	Operations: By [target end date], [Entity name] will enact standards of best practice for [fisheries/aquaculture] at [fishery/farm location] to avoid impacts to [found habitats].
	Protect ETP Species from Fishing Impacts	Cessation: By [target end date], [Entity name] will cease to source seafood with material impacts on [ETP marine wildlife] in [location].

* Each Ocean target includes several potential pathways that should be considered in light of the company's specific activities and context. For visual clarity, only one of these possible pathways is presented in the table. For more detailed information, please refer to the guidance document.

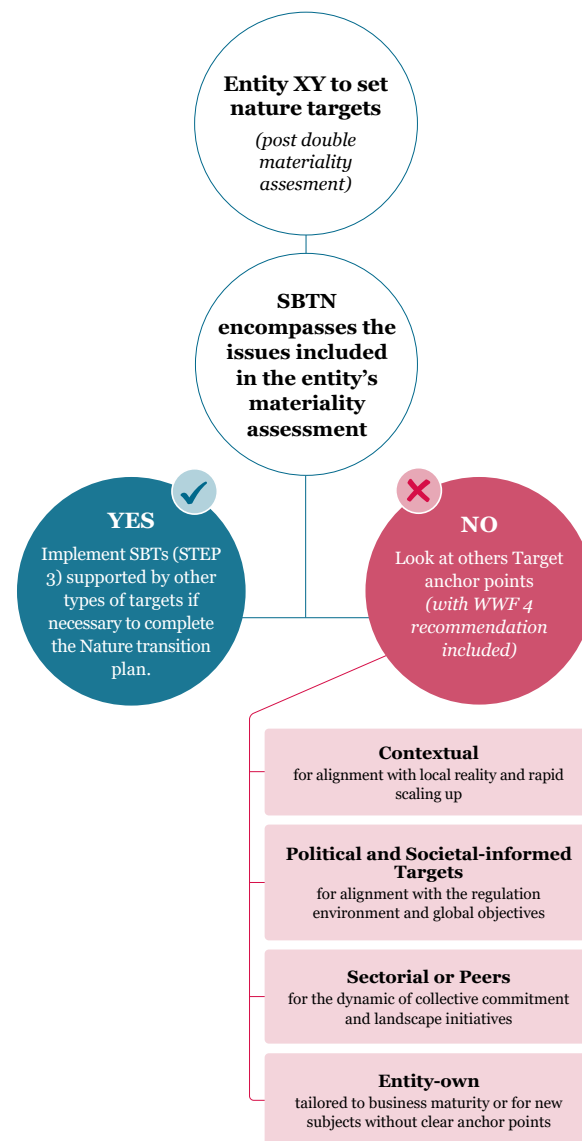


Figure 4: Target Hierarchy structure

EXAMPLES

Contextual

By 2025, reduce water consumption per unit of product by 20% at all manufacturing sites located in high and extremely high-water risk regions (using WWF Water Risk Filter) compared to the baseline year 2020.

Political and Societal-informed

EUDR target sets a clear deadline for ensuring that products entering the EU market are free from deforestation or ecosystem degradation that happened after 2020, with companies required to implement robust tracking and reporting systems.

Sectorial or Peers

Cocoa & Forests Initiative Frameworks for Action, a public-private partnership aiming for zero deforestation in the cocoa industries within Côte d'Ivoire and Ghana.

Entity-own

'Recycling Strategy' by Patagonia

1. By 2025, Patagonia will eliminate virgin petroleum fiber in our products and only use preferred materials
2. By 2025, Patagonia's packaging will be 100% reusable, home compostable, renewable or easily recyclable

SECTORIAL ACTION PLAN GUIDANCE

- [CERES Nature Impacts and Dependencies](#)
- [TNFD sector specific LEAP approach](#)
- [Business for nature sector actions](#)
- [WEF Nature-Positive Industry Sector Transitions](#)
- [Finance for Biodiversity & UNEP-FI](#)
- [WWF on deforestation-free products](#)
- [Nature Action | WBCSD](#)

IMPLEMENTATION STRATEGY • ACTION AND FINANCIAL PLANNINGS

ACTION AT REALMS AND CROSS-ORGANISATIONAL LEVEL (INCLUDING DEDICATED FINANCIAL PLAN)

- To meet the scientific targets established earlier, the entity sets itself a robust action plan, in line with the ecosystem⁶ its activity has impacts on, at a local scale, following the [AR3T sequence](#).
- The entity must concentrate its efforts on actions to avoid and reduce its direct impacts, as those within its value chain (foster collaboration with other corporates) while implementing actions to contribute (and not through offsetting) in restoration & regeneration of relevant local degraded ecosystems⁷.

⁶ Starting from page 90 of the [detailed report](#), you will find specific recommendations for terrestrial, forest, marine, and freshwater ecosystems.

⁷ In line with the direct/indirect geographical activities of the companies resulting directly from the prioritisation mentioned above

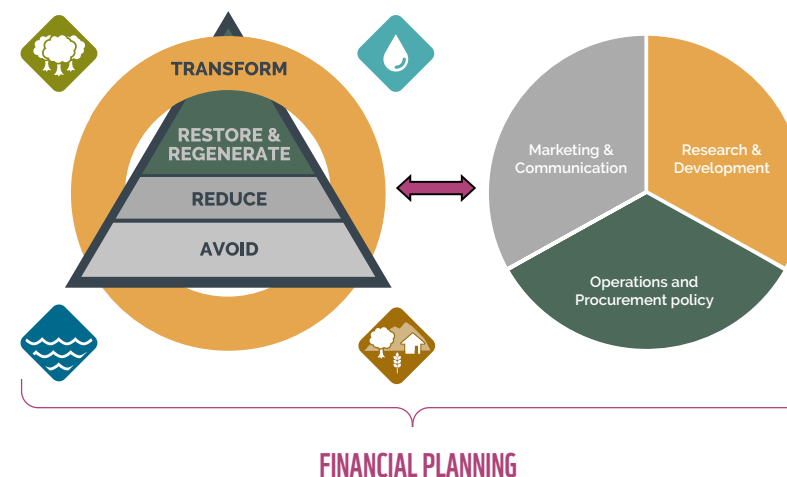


Figure 5: Various components and synergies of the “implementation strategy” chapter

Source: authors



Copyright Credit © Chinh Le Duc / Unsplash

TOOLS

[TRASE](#)

[UNPD - stakeholder
engagement toolkit](#)

[World Bank - ESS10](#)

[SBTN - stakeholder
engagement guidance](#)

ENGAGEMENT STRATEGY · STAKEHOLDER ENGAGEMENT AND ADVOCACY

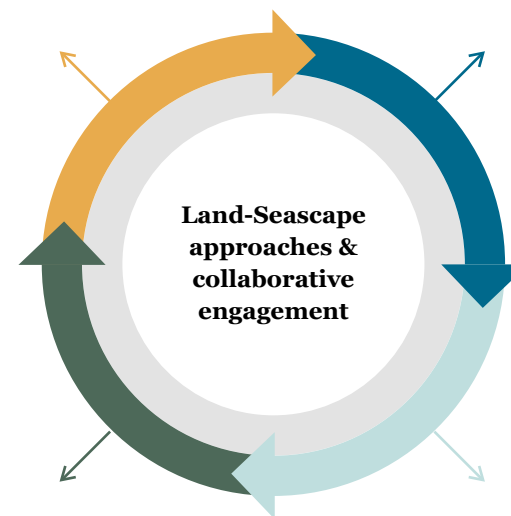
No corporate can achieve an environmental transition without the support and collaboration of key external stakeholders, which need to be consulted early in nature transition plan (in line with DIRO analysis), to incorporate their perspectives, identify opportunities for synergies, collective actions and expertise.

Indigenous Peoples and Local Communities

Key stakeholder in nature conservation, specific consideration needs to be applied (see Free, Prior and Informed Consent) with clear support for project development and establishment of culturally appropriate benefit-sharing mechanisms.

Third-party corporates

Actions to foster value chain and portfolio engagement (i.e. improve suppliers' performance), mutualize development of sectoral tailored actions, know-how to reduce nature impacts.



Value chain engagement

Define clear actions to engage with upstream and downstream value chain: Integrate nature issues in supplier assessment and contractual instruments, invest in key supplier capabilities, incentivization to develop mutually agreed-upon sustainability roadmaps and targets.

Public authorities and regulators/supervisors

Develop local networks with different levels of public authorities to engage in partnerships to facilitate the implementation of corporate action plans, balancing restoration and sustainable use of the local ecosystem.

Figure 6: Various components and synergies of the “engagement strategy” chapter
Source: authors

GOVERNANCE • A CATALYST FOR CHANGE

Corporates need to establish a robust governance by integrating nature into strategic planning, and prioritise understanding its interaction with nature through continuous education to effectively manage nature-related impact, dependencies, risks and opportunities.

	ROLE/RESPONSABILITIES	RECOMMENDATION
BOARD OF DIRECTORS	<ul style="list-style-type: none"> - Review and validate NTP - Oversee and approve major capital expenditures link to NTP - Present the DIRO analysis and NTP to shareholders 	<ul style="list-style-type: none"> - Ensure continuous education & capacity building⁸ for board members - Ensure that the nature transition plan is a scheduled agenda item at board meetings (like DIRO analysis) - Establish a dedicated committee for the transition plan or integrate the topic in an already existing CSR committee(s) - Appoint a nature representative at board-level - Implement nature-related KPIs that link to executive compensation (at all governance level)
EXECUTIVE MANAGEMENT (CEO, CSO)	<ul style="list-style-type: none"> - Define nature transition plan and targets (at global level and per business line) - Monitor the ESG/economic performance at the global level - Engaging across functions internally, distributing ownership of the transition - Defining control frameworks and metrics 	<ul style="list-style-type: none"> - Develop a roadmap for nature integration - Prioritise actions that prevent or minimise environmental harm across the value chain, such as eliminating harmful practices and investing in sustainable technologies. - Implement continuous education & capacity building for all executives through knowledge-sharing sessions with expert stakeholders - Dedicating sufficient resources (budget and human resources) to the NTP development - Assess the interlinkages of the nature transition plan with other goals of an entity to facilitate effective integration into the entity's business plan and strategy.
SENIOR LEADERSHIP	<ul style="list-style-type: none"> - Support definition nature transition plan and targets (in each business line) - Ensure an holistic approach and set the governance needed - Provide tools to make strategic decisions at the operational level - Defining control frameworks and metrics and monitoring progress at the operational level - Developing an engagement strategy for external stakeholders 	<ul style="list-style-type: none"> - Define cross-functional teams to work on precise scope of nature operational implementation - Promote innovations that lead to circular economy practices and landscape-level collaboration - Implement continuous education & capacity building for each specific business line - Ensure the right workforce strategy, by enabling building in-house capabilities and expertise to understand, assess, manage, and disclose nature-related DIRO's (through the different business line)
SUSTAINABILITY EXPERTS	<ul style="list-style-type: none"> - Support definition nature transition plan and targets (globally and in each business line) - Developing an engagement strategy for external stakeholders (with internal expert) 	<ul style="list-style-type: none"> - Develop a plan to address the identified expertise gaps (with HR and business line leads) - Ensure the right workforce strategy, by enabling building in-house capabilities and expertise to understand, assess, manage, and disclose nature-related DIRO's (through the different business line) - Foster collaboration with relevant stakeholders. Internal and external such as suppliers, clients, and local communities to ensure shared responsibility for achieving nature-related goals - Champion initiatives that restore and regenerate ecosystems
OTHER EMPLOYEES	<ul style="list-style-type: none"> - Implementation of NTP action and engagement 	<ul style="list-style-type: none"> - Develop in-house capabilities and expertise to understand, assess, implement, and disclose the nature transition plan element

⁸ Introduction and focus on sector issues related to corporate activities, IPBES nexus, ... (idem for executive management)

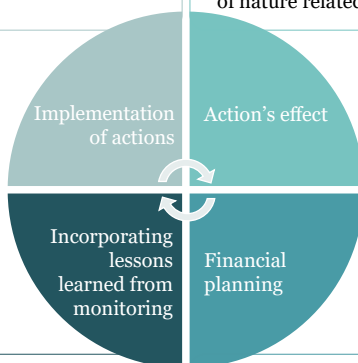
MONITORING, REPORTING AND VERIFICATION • ENSURING ROBUSTNESS

- The entity's MRV system should be transparent about its results, clear to internal and external stakeholders, and clearly linked to specific targets and actions.
- Entities should design or select tools and approaches that are recognised, credible and technically sound.
- The construction of this system must enable the company to acquire the most robust data possible, verifiable over time, paying particular attention to the fact that it is comprehensible by all teams and in line with the entity's business model. **This means co-constructing it with internal and external stakeholders.**

MONITORING

- Governance metrics, business and operational metrics
- Nature related engagements

- Adapt monitoring method
- Collect relevant data
- Review the effectiveness of nature related action



- Regularly review TPs
- Regularly assess relevance of targets and engagement

- Track financial resources
- Integrate nature into monitoring climate transition finance

REPORTING

TITLE OF THE ACTION			
LEVEL OF APPLICATION [location level, landscape level, supply chain, operations, sector, systems]			
NATURE	LEVER OF ACTION	DRIVER(S) OF BIODIVERSITY LOSS	GEOGRAPHICAL AREA
<input type="checkbox"/> Risks management <input type="checkbox"/> Impact mitigation or maximization <input type="checkbox"/> Hybrid <input type="checkbox"/> Other	<input type="checkbox"/> Investment <input type="checkbox"/> Engagement <input type="checkbox"/> Governance <input type="checkbox"/> Products and services <input type="checkbox"/> Other (site, landscape, supply chain, corporate, industry)	<input type="checkbox"/> Ecosystem use and use change <input type="checkbox"/> Resource exploitation <input type="checkbox"/> Climate change <input type="checkbox"/> Pollution <input type="checkbox"/> Invasives and others	Departments, Country, landscape/seascape Name
	MITIGATION LEVEL		FINANCIAL RESOURCES ALLOCATED
	<input type="checkbox"/> Avoid <input type="checkbox"/> Minimise <input type="checkbox"/> Restore <input type="checkbox"/> Regenerate <input type="checkbox"/> Transform		Number CapEx/OpEx
Progress towards the target	<ul style="list-style-type: none"> • Sensitivity • Amendments • Setbacks 		

« VERIFICATION »

» VERIFICATION »

Figure 7: Various components and synergies of the "Monitoring, Reporting and Verification" chapter
Source: authors

CSRD AND NTP • FROM AWARENESS TO CHANGE

Through the nature transition plan report and its associated recommendations, a company fulfills its regulatory CSRD requirements, from the ESRS general requirements to the thematic ones (ESRS E1 on Climate change is not covered in this report).

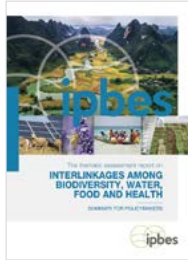
		CSRD - ESRS 1 & 2 (General requirements & disclosures)	CSRD thematic ESRS (focus on environment not including ESRS E1)
FOUNDATIONS	Dependencies and impacts		
	Risks and opportunities		
	DIRO prioritization		
	Strategic Ambition		
	Assumptions & scenarios		
METRICS & TARGETS	Metrics (state of nature, pressure, process)		
	Nature targets		
	Target hierarchy		
IMPLEMENTATION STRATEGY	Action per Realms		
	Action plan		
	Financial planning		
ENGAGEMENT STRATEGY	Value chain		(+ in ESRS S2)
	Stakeholders engagement (IP/LC, customers)		(+ in ESRS S3 & S4)
	Industry and peers		(+ in ESRS S1 to S4)
	Policy Engagement		(+ in ESRS G1)
GOVERNANCE	Board oversight		(+ in ESRS G1)
	Corporate accountability		(+ in ESRS G1)
	Incentives and remuneration		(+ in ESRS G1)
	Capacity building (culture & skills/trainings)		(+ in ESRS G1)
	Data management		
MONITORING, REPORTING AND VERIFICATION	MRV		

Legend:

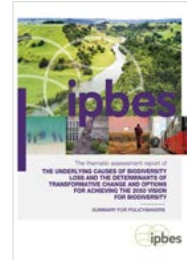
- Covered:** The element is explicitly addressed in the referenced ESRS.
- Partially covered:** The element is indirectly or partially addressed in the referenced ESRS.
- Not covered:** The element is not covered in the referenced ESRS.

REPORTS TO SCALE UP YOUR NTP

INTRO / FOUNDATION



NEXUS



TARGETS



SCIENCE BASED TARGETS NETWORK
GLOBAL COMMONS ALLIANCE



IMPLEMENTATION STRATEGY

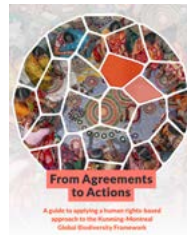
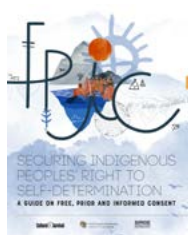


MRV



Accountability
Framework
initiative

ENGAGEMENT STRATEGY



GOVERNANCE



OUR MISSION IS TO CONSERVE NATURE AND REDUCE THE MOST PRESSING THREATS TO THE DIVERSITY OF LIFE ON EARTH.



Working to sustain the natural
world for the benefit of people
and wildlife.

together possible™ panda.org

© 2024

Paper 100% recycled

© 1986 Panda symbol WWF – World Wide Fund for Nature (Formerly World Wildlife Fund)

® "WWF" is a WWF Registered Trademark.

WWF France, 35-37 rue Baudin - 93310 Le Pré-Saint-Gervais

For contact details and further information, please visit our international
website at www.panda.org