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PLANET-FORWARD Playbook

Connecting Climate and Nature to Advance Corporate Sustainability Action and Performance

pure INSIGHT™

About this playbook

Pure Strategies developed this playbook with the input of external experts and organizations. The aim for this report is to help businesses build more effective climate programs and drive more corporate action on nature. This playbook provides a simple starting point for moving beyond existing efforts of decarbonization-centric framing to help future-proof businesses and corporate strategies against increasing threats to nature, such as biodiversity loss and conversion of critical habitats. It is intended to help identify the next steps for integrated climate and nature strategies, some of which include engaging in other external programs and frameworks.

The global agreements on climate and nature—the Paris Agreement and the Global Biodiversity Framework—are guideposts for the information in this playbook. In addition, this playbook builds on the ideas outlined in the February 2024 Pure Strategies report, **Planet-Forward Strategies: Connecting Climate and Nature to Advance Corporate Sustainability Action and Performance**. This playbook includes insights and information derived from over 25 years of extensive work with companies through consulting engagements and the Pure Strategies Nature Action Forum for Business.

In addition, Pure Strategies would like to thank the following organizations and individuals for their feedback and contributions to the playbook:

- **American Bird Conservancy:** Andres Anchondo, Eliot Miller, and Holly Robertson
- **Arizona State University:** Leah Gerber
- **Environmental Defense Fund:** Naledi Sekgapane and Rodrigo Soares
- **National Wildlife Federation:** Lacey McCormick, Jim Murphy, and Glenn Watkins
- **Textile Exchange:** Felicity Clarke, Beth Jensen
- **The Sustainability Consortium:** Kevin Dooley and Christy Melhart Slay
- **Trellis (Formerly GreenBiz):** Alex Novarro

About Pure Strategies

Pure Strategies has been transforming business through sustainability performance since 1998. Our team helps companies initiate and advance existing sustainability programs by setting meaningful sustainability goals, devising effective management strategies, and making changes to products and supply chains that deliver value to the business and society. Our clients include Ahold Delhaize USA, Ben & Jerry's, Seventh Generation, Everlane, Stonyfield, Toyota Motor North America, VF Corporation, Walmart, and many others. Pure Strategies is a member of the Science Based Targets Network (SBTN) corporate engagement program and the Taskforce on Nature-related Financial Disclosures (TNFD) Forum. We are proud to be a certified B Corp.

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Contents

Summary

Planet-forward strategies intentionally connect climate and nature for a stronger and more holistic approach that drives more effective corporate sustainability action. This includes climate mitigation and nature resilience projects, particularly to protect, restore, and sustainably manage natural resources.

1.

Climate and nature are in crisis, and both need to be solved simultaneously since they are inherently interconnected.

- The climate has already warmed 1.1°C since pre-industrial levels and the global species extinction rate has **accelerated** more than 100x. Science **shows** that nature's recovery is needed to meet climate targets, and the climate needs to be stabilized for nature to recover.
- This interdependence is reflected in the global aims for climate from the Paris Agreement and nature from the Global Biodiversity Framework, with the same timeline to meet critical milestones by 2030. Further, regulations and reporting requirements are growing to support these aims.

2.

Companies have a critical role in addressing the climate and nature aims while meeting other societal needs.

- Business strategies should include climate mitigation efforts to halve greenhouse gas (GHG) emissions by 2030 and nature resilience efforts to conserve 30% of land and water, 30% restoration of degraded ecosystems by 2030, and sustainably manage natural resources (among other **global goals**).
- However, there is a notable **financing gap** for nature; with 3x **more funding** from **all sources** needed, including private and corporate funding.
- Further, actions must have no social harm, be inclusive of **rightsholders**, and reinforce equity and justice for communities and Indigenous Peoples.

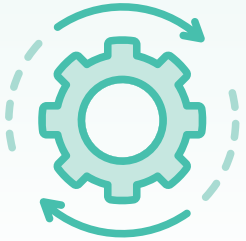
3.

Companies can start now with a gap assessment of their climate mitigation and nature resilience efforts to identify risks, opportunities, and how to make meaningful progress.

- Identify and benchmark company actions to protect, restore, and sustainably manage natural resources (see table on next page).
- Determine the next steps based on areas of strength and opportunity to create a more resilient business and effective sustainability program, such as utilizing programs such as the Taskforce on Climate-related Financial Disclosures (TCFD), Taskforce on Nature-related Disclosures (TNFD), Science Based Targets initiative (SBTi), Science Based Targets Network (SBTN), and Business for Nature.

This playbook provides guidance to make it easier for companies to start their journey and inform the next steps for a more effective climate and nature strategy.

Planet-forward 2030 Benchmarks

	PROTECT	RESTORE	SUSTAINABLY MANAGE
			
Indicators	Area of land, freshwater, or marine habitat under protection and other effective area-based conservation measures	Area of land, freshwater, or marine habitat restoration	Portion of nature-based sourcing, production, and operations: A. Using productive and sustainable/ regenerative practices (aka sustainable practices) B. Avoiding natural resource conversion and degradation (aka foundational practices)
Benchmarks for 2030 (aligned with the Global Biodiversity Framework)	Protecting areas that equate to 30% of the company's nature footprint, with a focus on priority locations	Restoring areas that equate to 30% of the company's nature footprint	All nature-based sourcing, production, and operations with: A. sustainable practices B. foundational practices

These indicators and benchmarks can be applied to any industry. As a business explores these deeper and determines which actions to take to advance efforts, sector-specific considerations may be necessary (e.g., agriculture).

Introduction

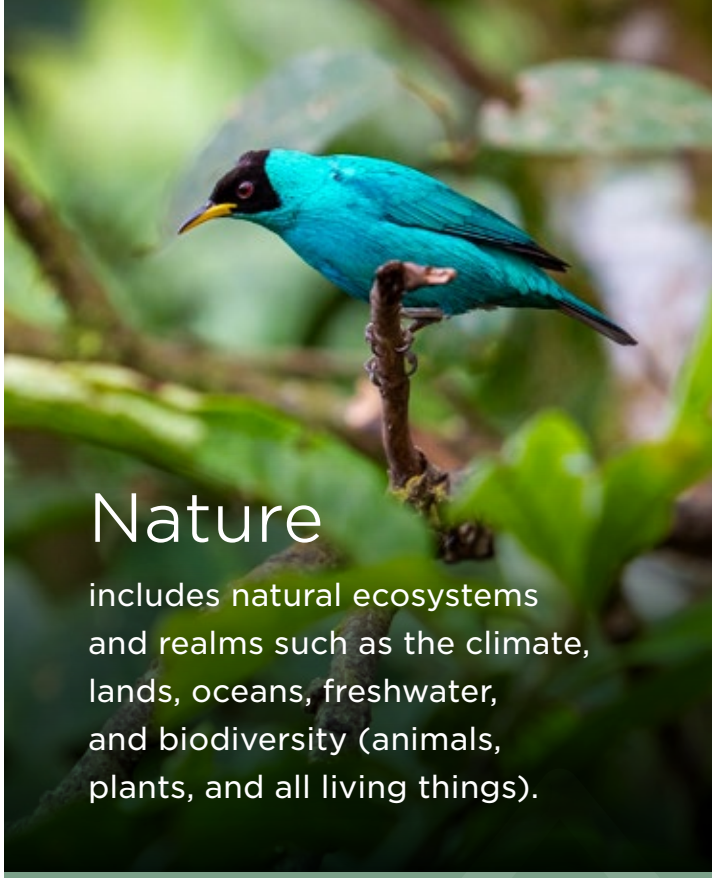
Planet-forward strategies bring together the efforts to mitigate climate change and build nature resilience for a more robust business and effective sustainability program. This often means a shift from a siloed or single-issue focus to a more holistic one that includes a broader suite of nature and climate elements. The combination of these two is necessary due to the:

- **Inherent interdependence** of climate stabilization and effective ecosystem functioning. Loss of natural habitat drives about 25% of greenhouse gas (GHG) emissions, nature is required for climate mitigation, and climate change is a top driver of nature losses.
- Spiraling changes to the planet are undermining critical life support systems, putting human life and wildlife in peril. **Nearly 70%** of monitored species populations have decreased in the last 50 years. The climate has **already warmed 1.1°C** from pre-industrial levels and the window to act is rapidly closing.
- All businesses rely on a stable climate and functioning ecosystems in nature. Climate change impacts such as flooding, damaging storms, wildfires, drought, and temperature extremes are **driving higher costs and causing business interruptions**. With nature loss **accelerating** to dangerous levels, it is expected to become an even greater source of risk for businesses.
- Business benefits from mitigation and resilience include cost savings, risk reduction, and growth potential. Shifting to nature-positive strategies is estimated to create annual business opportunities worth **$10 trillion by 2030**.

EVERLANE

Everlane has a science-based climate target and has been working to mitigate emissions across its apparel value chain. Everlane relies on many naturally derived materials for its textiles and products, so the company started to look at its climate strategy to explore the connection to nature, beginning with a gap assessment as described in this playbook and plans to dive deeper.

The business case for adding nature to its climate strategy includes lowering risks in the supply chain, reducing emissions, and increasing pathways for restoring nature alongside powerful social outcomes from community partnerships.



Nature

includes natural ecosystems and realms such as the climate, lands, oceans, freshwater, and biodiversity (animals, plants, and all living things).

> "The sectors that depend on nature the most—such as agriculture, infrastructure, or extractive industries—also exert some of the heaviest impacts on biodiversity. This means that without switching to more sustainable methods of production which protect nature, entire industries, jobs, and national economies could be at risk."
>
> — INTERNATIONAL FINANCE CORPORATION

The relationship between climate and nature impacts/opportunities

Nature is the natural carbon emissions pool/storage/sponge

- Terrestrial and marine ecosystems currently absorb half of human-made carbon emissions
- Nature-based climate solutions can contribute up to 30% of emissions mitigation needed

Nature helps buffer climate change impacts

- Ecosystems absorb heavy precipitation and stores the moisture for lower precipitation times, protects from land/soil erosion, and manages temperature extremes and air quality

Nature loss leads to GHG emissions, e.g., forests, marine disruptions, soil

- Impacts to nature drive 25% of global greenhouse gas (GHG) emissions

Warming and climate-related impacts drive nature loss and damage

- Increased mean temperatures, altered precipitation, increased extreme weather, oxygen depletion, and acidification lead to nature loss
- Climate change is likely to become the dominant cause of biodiversity loss in the coming decades

WHAT IS AT RISK?

Businesses that do not act with efforts to protect, restore, and sustainably manage nature risk:

> Supply chain and operational resilience
> Increased compliance and operating costs
> Revenue streams and job creation
> Reputational risks

(More information on business risks available on **climate** and **nature**)

Global Context for Corporate Action

Two key global agreements aim to prevent the worst consequences of climate change and biodiversity loss. These agreements provide the direction for societal action, including efforts for corporate actors:

Climate's Paris Agreement aims to limit warming to well below 2 degrees Celsius, ideally 1.5 degrees by 2050, which demands a cut of half of GHG emissions by 2030 and net zero emissions by 2050.

Nature's Global Biodiversity Framework (GBF) aims to conserve at least 30% of terrestrial/inland water areas and 30% of marine and coastal areas, restore 30% of degraded ecosystems, and sustainably manage natural resources (among other global goals) by 2030.

While some companies have been taking on the responsibility to reduce GHG emissions aligned with the Paris Agreement, fewer have done the same for nature. Only 13% of the S&P 500 companies have a deforestation-related commitment, and only 5% of Fortune Global 500 companies have set quantified biodiversity targets. This lack of commitment to nature compromises a company's overall business resilience and potential success with its climate program.

Corporate efforts have tended to focus on sustainable management in the value chain. While this effort can support climate and nature aims, it alone is not enough since it does not address the need to protect and restore nature.

Currently, roughly **16% of land is protected**, plus **20-40% of land is degraded**. More effort across all of society, especially business, is needed to meet the Global Biodiversity Framework's 30% targets.

There is sufficient opportunity to protect, restore, and sustainably manage natural resources to meet global nature and climate aims. However, simultaneous action is needed to avoid unintended consequences, such as **preventing the shifting of agriculture to protected area locations** to meet the growing need for food. This requires a change for many businesses, from a sustainable management focus to including protection and restoration in their plans.

These planet-forward actions (protection, restoration, and sustainable management) occur within and beyond the value chain. Sustainable management is focused on the value chain. Since nature functions are large ecosystem scales, protection and restoration activities must be conducted both within and beyond the value chain. This allows watersheds to function, critical climate-adaptive processes to persist, and ecological connections to be maintained between protected areas and other conservation locations.

The **GBF** notes that effective, protected areas and other effective area-based conservation measures (OECMs) "should be connected through corridors as well as integrated into wider landscapes, seascapes, and the ocean." As a result, landowners should look for opportunities to protect and restore nature to support more ecosystem connectivity, and companies should also seek value chain and beyond value chain opportunities.

Planet-forward strategies bring together the aims of the **Paris Agreement** and **Global Biodiversity Framework** to advance both climate and nature strategies/actions.

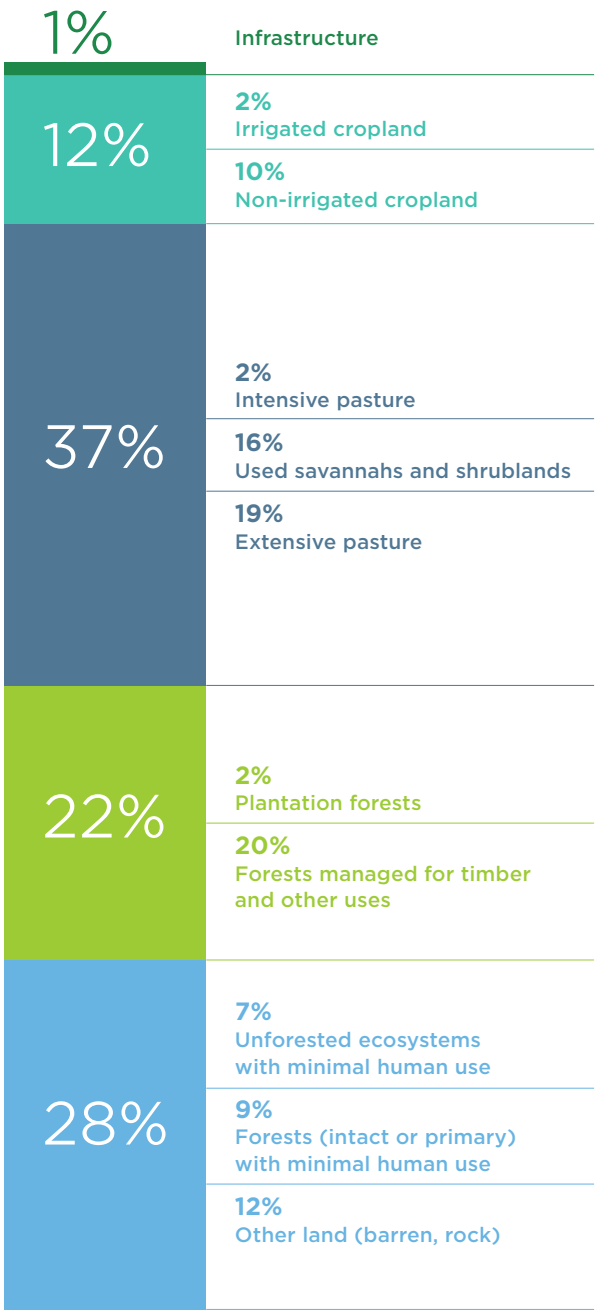
The climate cannot be stabilized without halting and reversing nature loss.

Nature's decline will continue as the climate warms, and climate change is expected to become the top source of nature loss.

Global Ice-free Land Surface Use

Blocks are in order of land-use intensity, decreasing from the top (most) to the bottom (least)

Source: IPCC



A closer look at food and agriculture

More food than is produced today will be needed for the growing population. The World Resources Institute (WRI) found that to meet both future food needs and climate aims, the land area used to produce food cannot increase. Some of this stems from climate models requiring no further deforestation and ecosystem conversion. Other studies have demonstrated that cropland expansion has occurred in protected areas.

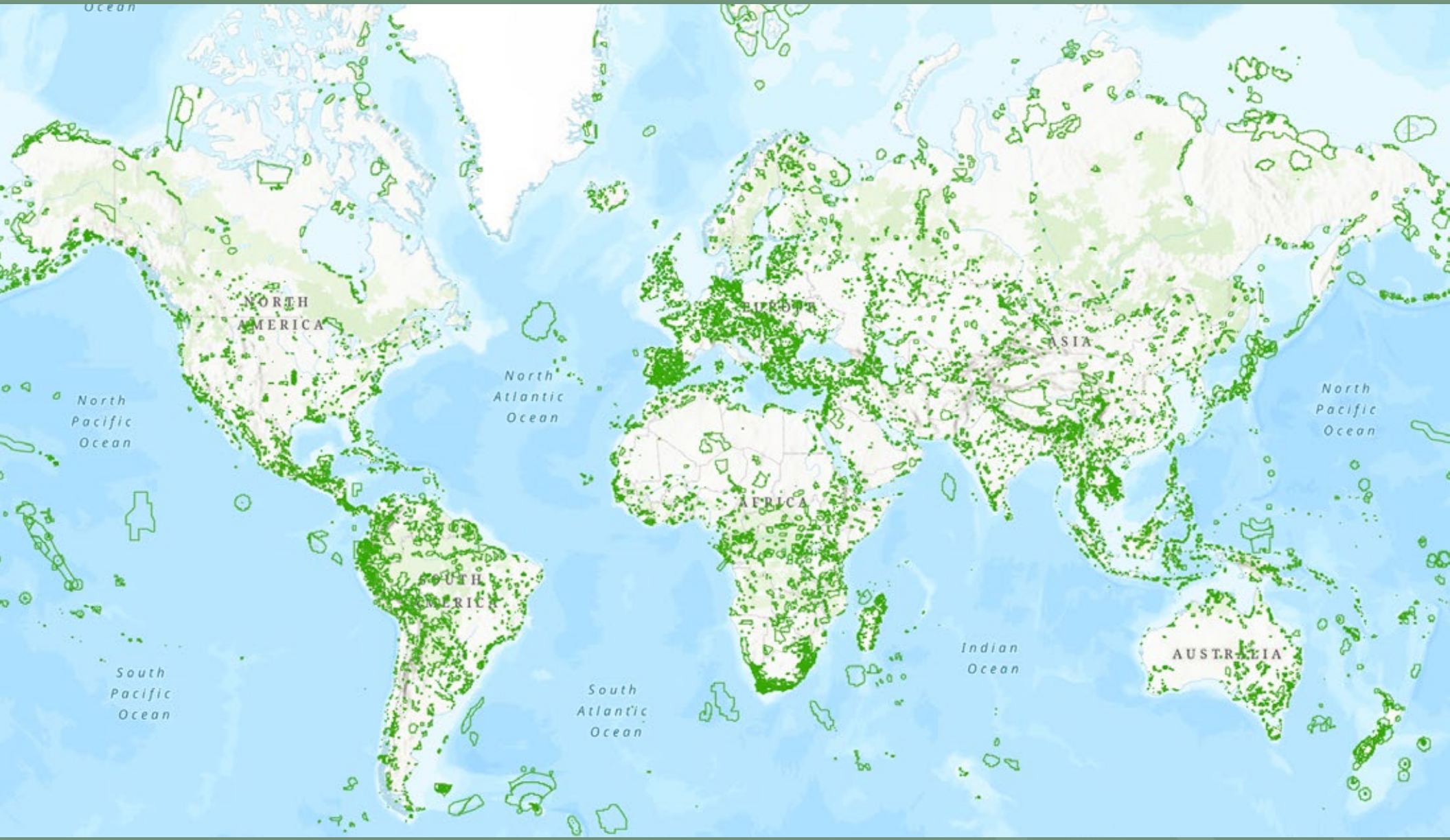
This playbook includes foundational elements for sustainable management of natural resources that align with this concept. It is important for companies with food and agricultural value chains to evaluate holding flat or decreasing land use, possibly as a separate benchmark (not detailed in this playbook).

WRI points to a few key levers to enable this, such as:

- **Yield and productivity improvement** for crops, fish, and animal-based sources.
- **Lower emissions** from production activities (e.g., methane from rice production, fertilizer use optimization).
- **Demand-side changes:** reducing food waste, less intensive food preferences (e.g., plant-based), avoiding competition for food and land for bioenergy.
- **Protect and restore** ecosystems within production areas (e.g., restore with agroforestry).

KBA Partnership (2024) Map of the world's Key Biodiversity Areas

Downloaded from **https://www.keybiodiversityareas.org/sites/search**



BirdLife International (2024) World Database of Key Biodiversity Areas. Developed by the KBA Partnership: BirdLife International, International Union for the Conservation of Nature, American Bird Conservancy, Amphibian Survival Alliance, Conservation International, Critical Ecosystem Partnership Fund, Global Environment Facility, Re:Wild (formerly Global Wildlife Conservation), NatureServe, Rainforest Trust, Royal Society for the Protection of Birds, Wildlife Conservation Society and World Wildlife Fund. June 2024 version. Available at **http://keybiodiversityareas.org/kba-data/request**

Achieving sustainable use and effective conservation of natural resources requires collaboration and partnership, not only because landscape and seascape-level approaches are sizable and complex, but also because diverse stakeholders are involved.

Indigenous Peoples, in particular, have a history of governance and autonomy over a **significant portion of the world's land area**, and **their role is essential** to reaching global goals. Further, local communities are critical actors since they live within and near some of the most threatened habitats, relying on nature for livelihoods and well-being. Companies will need to include these actors through engagement in decision-making processes and recognition of their existing leadership at multiple scales.

Allowing community access to resources and sharing benefits from their use is a core principle companies should be aware of as they build out climate and nature strategies. There are numerous resources available for companies engaging with communities and Indigenous Peoples (e.g., **Taskforce on Nature-related Financial Disclosures** (TNFD), **Science Based Targets Network** (SBTN)) and ways to learn more (e.g., **UN Declaration on Rights of Indigenous Peoples**, **Nagoya Protocol**)

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EILEEN FISHER

EILEEN FISHER, a clothing company known for using natural materials, has a robust approach to sustainable sourcing. This includes **a growing amount of fibers** from organic cotton, recycled cashmere, and regenerative wool.

This sourcing approach has led the company to extend beyond sustainable management into ecosystem restoration through its **partnership** with Ovis 21. Wool production in the Patagonia region of Argentina has been fraught with desertification and degraded land, impacting productivity and communities. Through an effort to restore native grasslands, the land can provide resilient carbon sinks and a production area less impacted by drought and wildfires.

This builds a more resilient supply chain, and the company **notes** that "by working to restore grasslands in Patagonia, we can regenerate the natural systems that support life on our planet—and help mitigate climate change."

Start Now—Corporate Action

Corporate action is needed to stabilize the climate and recover biodiversity from unprecedented **loss**. Drivers come from business risk, investor expectations, regulatory requirements, and stakeholder pressure. As a result, there are numerous standards, protocols, and frameworks. However, businesses are overwhelmed by the complexity of all these moving pieces, which has slowed progress in key areas.

Further, climate mitigation programs are typically too narrowly focused on decarbonization. Due to the dependence on nature to ensure climate stabilization, there is a need to include nature resilience actions too. While some mitigation actions overlap with aims for nature, such as deforestation-free commitments and regenerative agriculture, they are not enough, since nature also needs to be protected and restored.

Consequently, programs should include actions to protect, restore, and sustainably manage natural resources. As the **Planet-Forward Strategies** report points out, this means reaching beyond the value chain and looking to do more than avoiding and reducing impacts.

The planet-forward approach, published in early 2024, provides an accessible way to begin and support progress with these external programs (e.g., TNFD, SBTN) to help companies overcome common challenges with advancing nature and climate strategies. Early insights from companies applying this approach note that it has helped:

- Unlock internal conversations on nature
- Bring nature into company efforts by connecting it to climate
- Advance efforts into critical nature and climate activity areas that were not yet thought about

To get started, a gap assessment can be completed using these steps:

1. **Identify the climate mitigation and nature resilience actions the company is taking.**
2. **Determine the fit of these actions to the pillars of protect, restore, and sustainably manage.**
3. **Explore strengths and opportunities and develop the next steps.**

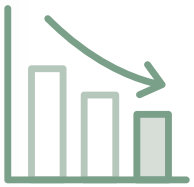
The gap assessment can be a simple screening view of company actions, benchmarking comparing the size of the actions to global aims, or a value chain-level gap assessment that includes locations and nature pressures and impacts. This playbook describes screening and benchmarking approaches.

The gap assessment is well-suited as a starting point for other efforts, such as the LEAP (Locate-Evaluate-Assess-Prepare) process from the **Taskforce on Nature-related Financial Disclosures** (TNFD) and the "Assess" phase of the **Business for Nature** ACT-D high-level business actions for nature (Assess-Commit-Transform-Disclose).

> " Nature can be conserved, restored, and used sustainably while other global societal goals are simultaneously met through urgent and concerted efforts fostering transformative change."
>
> — CBD

Winning planet-forward strategies include:

Plans



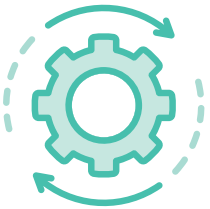
MITIGATION

RESILIENCE

Actions

PROTECT

RESTORE



SUSTAINABLY MANAGE

Protect

> **Aim to protect an area equivalent to 30% of the business nature footprint, within or beyond the value chain (focusing on priority/ nature-critical locations).**

Protecting an ecologically important area for long-term conservation of ecosystem services and cultural values is a critical aim of the GBF and should be part of company strategies to ensure resilience in their business. This includes first looking for priority locations at risk within operational and value chain areas and then supporting protection of key areas beyond the value chain (e.g., adjacent or other lands).

Some parts of the world harbor particular importance for biodiversity and habitats by holding carbon reserves that **cannot be recovered** if lost. These areas are largely in tropical forest regions and peatlands in the northern climes. Ensuring that the right habitats are protected in the right places is an essential part of the planning process for nature protection. For example, a **global study** demonstrated that optimizing the location of protection efforts lead to greater benefits for nature, climate, economies, and communities.

Examples of corporate actions that protect nature include supporting the establishment of native ecosystem preserves adjacent to production areas or the creation of private protected areas on land holdings where threatened species may exist or migrate through. In addition, companies are supporting the establishment of protected areas beyond the value chain.

Some tools used are easement protection, support of frontline communities to enable habitat protection, and funding non-profit and public sector programs to conserve high-value ecosystems (e.g., peatlands and wetlands, critical wildlife corridors, and contiguous habitats).

The 30% aim to protect nature by 2030 comes from the Global Biodiversity Framework (Target 3). Companies can set an area-based target aligned with this or at least start intentionally tracking efforts and making progress.

Walmart

Walmart has a commitment to conserve one acre of land for every acre developed by Walmart U.S. stores. Since 2005, Walmart has helped conserve over 2 million acres through the Acres for America partnership with the National Fish and Wildlife Foundation.

An example project protected more than 31,000 acres of forestland in the Katahdin Region of Maine, with most of the land returned to the Penobscot Nation in the heart of their ancestral homelands. This helped to permanently protect wildlife habitat of national significance and increase public access to the outdoors, benefiting local communities and economies.

ESTÉE LAUDER COMPANIES | CHARITABLE FOUNDATION

The Estée Lauder Companies Charitable Foundation (ELCCF) supported the Conservation International Amazon Indigenous Women's Fellowship (AIWF) program to "create opportunities for Indigenous women to lead conservation actions in the Amazon basin."

ELCCF supported this program because of the important connection between nature/ forest conservation and climate mitigation. Further, this program provides a unique approach that fosters gender equality in forest conservation, climate security, biodiversity, and Indigenous People.

The AIWF fellows are "helping to conserve more than 550,000 hectares of irreplaceable high-carbon forests and biodiversity in the Amazon, sequestering 20 million tons of irrecoverable carbon."

Restore

> **Aim to restore an area equivalent to 30% of the business nature footprint, within or beyond the value chain (e.g., nature-critical locations).**

Restoring nature requires halting and reversing ecosystem degradation, restoring natural ecosystem function (e.g., water cycling), and recovering biodiversity.

This can include restoring natural ecosystems (e.g., target species habitat, forests, grasslands, peatlands, freshwater or marine environments, riparian zones) and sometimes transformed ecosystems (e.g., agricultural, urban forest, working woodland)—when the outcomes are to enhance biodiversity and ecosystem functions and services, ecological integrity, and connectivity.

The aim to restore 30% of degraded areas by 2030 comes from the Global Biodiversity Framework (Target 2). Since a business's nature footprint is expected to be in transformed or degraded areas, companies can set an area-based target aligned with the GBF or at least start intentionally tracking efforts and making progress.

VF CORPORATION

VF Corporation partnered with Terra Genesis and farmer leaders in Thailand to scale regenerative rubber production using agroforestry. This work was done with Phatthalung and the traditional land-management system of the local community in Thailand, where rubber trees were mixed with a variety of fruit trees, perennial vegetables, medicinal herbs, timber, and more. in addition to measuring and tracking practices, the program monitors outcomes. For example, recording birdsong acoustics as a measure for biodiversity and ecosystem health through a grant from the VF Foundation.

VF notes that this program helps, "support biodiversity, enhance water cycles, improve soil health and sequester carbon. This approach not only changes growing practices and helps improve the lives of farmers, but it also helps replenish and strengthen the soil, plants, and the surrounding nature."

Regenerative farming leaders Nata, Pai, and Chorthip explore an area of mature rubber forest garden in a workshop on assessment of the ecological evolution of these systems—Phatthalung. This rubber was used in Vans.

In 2023, VF's Timberland®, Vans®, and The North Face® brands included regenerative rubber from Thailand in their products.

TOYOTA

Toyota Motor North America (TMNA) has a commitment to "live in harmony with nature." As a result, the company has a biodiversity program that includes actions at its manufacturing sites and beyond its value chain. Notably, the company has a view of its value chain land footprint and has active nature projects with external partners. After completing a gap assessment as described in this playbook, the company found that it is already supporting about 20% of its land footprint in restoration projects.

This work has focused on habitat and watershed restoration. By the end of 2023, TMNA had supported the improvement of 10,338 acres of pollinator habitat with the Pollinator Partnership—with more habitat restoration planned. In addition, the company has funded work by The Nature Conservancy for environmental restoration in the Colorado River Delta along with additional projects in North America.

Sustainably manage

> **Aim to have nature-based sourcing, production, and operations sustainably managed to avoid harm to biodiversity (e.g., no overexploitation, no deforestation, no overgrazing, and sustainable/ regenerative practices).**

Sustainable management includes agriculture, aquaculture, fisheries, and forestry areas using regenerative or responsible practices in the value chain to ensure no long-term decline of biological diversity. This demands a combination of foundational and sustainable practices.

Foundational practices include actions to avoid impacts such as ensuring no deforestation/ overgrazing/overfishing (and other species overexploitation), no peatland and coastal wetland conversion, preventing invasive species, and avoiding pollution into the environment (e.g., chemicals, plastics, soil).

Sustainable practices include the added approaches to optimize production areas to support the health of natural ecosystems, such as regenerative agriculture and sustainable forestry management. In many cases, the desired practices are not at a commercial scale and require pilot projects to assess how to scale progress.

For sustainable management (including both foundational and sustainable practices), the idea of materiality or relevance to business and society can be used. For example, the **Science Based Targets Network** (SBTN) offers a list of **high-impact commodities** and a screening **materiality tool** to help inform areas of potential focus.

The three pillars of protect, restore, and sustainably manage are aligned with the mitigation hierarchy of avoid, reduce, restore/regenerate, and transform (used by SBTN and others). The three pillars are used in this playbook to align with the terminology used in the GBF and to offer a quick and easy view of a company's program.

The aim to ensure that areas used for agriculture, aquaculture, fisheries, and forestry are managed sustainably by 2030 comes from the Global Biodiversity Framework (Target 10). Company targets should look at how much of nature-based sourcing, production, and operations are sustainably managed, working to reach 100% while also ensuring material topics in foundational practices are integrated into this work.

SCIENCE BASED TARGETS

The Science Based Targets initiative (SBTi) Forest, Land, and Agriculture (FLAG) **sector guidance** fits in the sustainably managed pillar since it covers: land use change, land management, and biogenic removals.

Textile Exchange

Textile Exchange summarizes sustainable land management as follows:

> Halting the further conversion of natural ecosystems;

> And on land historically converted for production, increasing regenerative practices to support beneficial impacts on for climate and nature.

Seventh Generation, a home and personal care product brand, uses palm in its products. The company collaborated with Kaleka, a non-profit organization based in Indonesia, to support the expansion of sustainable management practices by indigenous palm farmers.

These producers were experiencing the effects of land degradation and increased climate risks (e.g., drought, flooding, and wildfires). This, combined with deforestation risks, threatens the economic viability of the region.

The Kaleka program provides the indigenous farmers with seedlings, organic inputs, and machinery, along with training on farming practices. Further, the program helps with economic diversification by providing access to corn, bananas, patchouli, and ginger, along with support for alternative economic activities that do not depend on forestry resources, such as aquaculture.

BONTERRA ORGANIC ESTATES

The wine company, Bonterra Organic Estates has 100% of its Mendocino County vineyards Regenerative Organic Certified®. The company believes this is an important step for climate and nature. The regenerative farming practices used include cover crops, sheep grazing, applying compost, avoiding synthetic inputs, and reduced/no tillage. In addition, "around our vineyards, we protect riparian areas and habitat corridors by planting shrubs, fruit trees, and native species that provide homes for beneficial insects and create ecosystem balance."

The company is exploring ways to monitor progress to ensure that the agricultural practices deliver the intended outcomes. Bonterra started with measuring soil health and is looking to add above-ground biodiversity measurements (e.g., wildlife and pollinators).

Corporate Action (continued)

A key indicator can help guide planning and progress. For the newer actions to corporate programs, protection and restoration, a starting point for this work is the land footprint. A company's land footprint includes the amount of land area used for nature-based raw materials, product production, and operational activities. However, it maybe material for a company to also add freshwater and marine surface areas. So, for this playbook, the term "nature footprint" is used to allow for the appropriate scope.

The **Greenhouse Gas Protocol** (GHGP) and **Science Based Targets Network** (SBTN) have both included the concept of a land metric (with SBTN referring to the GHGP but limited to agriculture activities). This playbook largely aligns with the definition for "**land occupation**" proposed by the GHGP by including land occupation for the production of nature-based raw materials sourced and products produced by the company, and other operational activities (the playbook also suggests including freshwater and marine surface area when material). However, either approach (GHG Protocol or SBTN) can be used.

	2030 BENCHMARK
Protect	30% of nature footprint
Restore	30% of nature footprint
Sustainably Manage	100% of nature-based sourcing, production, and operations A) sustainable practices B) foundational practices

The nature footprint indicator can then be compared to the global aims to support benchmarking and planning. Companies have noted that this is a useful way to evaluate their program efforts to allow for 1) a common metric and 2) a way to allow for additional, more project/region-specific metrics.

Bonterra Organic Estates noted that a land footprint is a metric that can be obtained from suppliers, but more easily, it can be estimated using yield information for raw material production. Another way to estimate this is using life cycle assessment datasets (e.g., land occupation) and related resources on land occupation for different activities in the value chain.

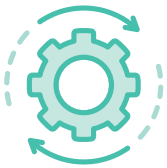
Depending on the nature of the business, the benchmarks in this planet-forward concept may vary in the location of the activities to protect, restore, and sustainably manage. For example, for a forest products company that has some of the raw materials produced on its owned lands:

PROTECT

Maximized on owned land, then supported within and beyond the value chain

RESTORE

Maximized on owned land, then supported within and beyond the value chain



SUSTAINABLY MANAGE

On all owned land and also across the rest of the value chain

Land footprint =

land occupation for nature-based raw materials, product production, and operational activities

Nature footprint =

land footprint

freshwater and marine area for nature-based raw materials, product production, and operational activities when material

A nature footprint that only includes a land footprint is a typical starting point metric for companies

Gap Assessment

Companies can quickly identify their status and potential opportunities by completing a gap assessment across the actions of protect, restore, and sustainably manage. Information developed for other sustainability efforts can be leveraged for this task, but is not needed (e.g., sustainability report, materiality assessment).

Steps to complete the gap assessment:

1. **Identify the climate mitigation and nature resilience actions the company is taking.**
2. **Determine the fit of these actions to the pillars of protect, restore, and sustainably manage, even if it just started (since this is for screening and not for disclosure).**
   - Note if the action is within or beyond the value chain for context.
   - If possible, note the scale of the effort. For protection and restoration, this is the size of the project supported by the company in terms of surface area (e.g., hectares of land, m^2 of freshwater surface).
3. **Explore strengths and opportunities and develop the next steps. See the action planning discussion, e.g., expand on strengths, fill gaps, and advance progress.**
   - Review the total actions and size across the three pillars of action to identify strengths and gaps/opportunities and develop the next steps to fill gaps in climate mitigation and nature resilience.

For step 2, the following are example activities for agriculture and forestry actions:

Agriculture

- **Protect**—Areas around crop production zones are restored and protected with easements or other vehicles (note that areas that do not have some mechanism to ensure ongoing protection fit better in restore).
- **Restore**—Areas of grazing lands that have been restored with native vegetation and actively managed to deliver enhanced biodiversity and ecosystem functions and services, ecological integrity, and habitat connectivity.
- **Sustainably manage**—Areas using regenerative or sustainable agricultural practices to increase the positive effects and reduce the negative effects of production on biodiversity such as, diversification of agricultural crops and livestock, soil health practices, and practices that reduce the need for or replace chemical inputs.

Forestry

- **Protect**—Areas of high conservation value forests (e.g. old-growth forests, primary forests, intact forest landscapes, intact cultural landscapes, etc.) that have been conserved via protected area designation or other effective area-based conservation measures (OECMs) within, and beyond, managed forest landscapes boundaries.
- **Restore**—Areas of natural forests previously degraded, damaged, or destroyed that have been restored, or are in the process of being restored, back to more natural ecological conditions to enhance biodiversity and other ecosystem services. Forest restoration can take many forms, such as restoring tree species and age class diversity in a commercially managed forest, restoring a previously converted forest, implementing agroforestry, amongst others.
- **Sustainably manage**—Areas of commercially managed forests implementing a management plan that preserves biological diversity and protects the rights of Indigenous Peoples and local communities. Forest Stewardship Council (FSC) forest management certification can also be a useful indicator of sustainably/responsibly managed forests.

Use the gap assessment worksheet in the appendix:


PLANET-FORWARD GAP ASSESSMENT WORKSHEET

PROTECT ACTIONS: Protecting an area for long-term conservation of ecosystem services and cultural values.

	YES/NO	NOTES (E.G., PROJECT, WITHIN OR BEYOND VALUE CHAIN)	PROJECT SIZE (AREA)
Existing and new conservation efforts			
Frontline communities who are protecting nature			
Establishment of new conservation areas			
Other: (describe)			

RESTORE ACTIONS: Halting and

PLANET-FORWARD GAP ASSESSMENT WORKSHEET

SUSTAINABLY MANAGE ACTIONS: Using regenerative or sustainable agricultural practices to ensure no long-term decline of biological diversity

	WHICH ARE MATERIAL? YES/NO	NOTES (E.G., LIST OF MATERIAL NATURE-BASED RAW MATERIALS, PRODUCTION, AND OPERATIONS)	PORTION IN SUSTAINABLE MANAGEMENT (E.G., %)
Sustainable forest management (e.g., FSC, certified to be deforestation-free)			Sustainable practices: %
Regenerative agriculture or sustainable agriculture			Sustainable practices: %
Responsible fisheries and aquaculture			Sustainable practices: %
Foundational: • Avoid land and sea use change (e.g., deforestation, coastal wetland conversion) • Avoid species overexploitation (e.g., plants, fish, animals) • Avoid/prevent invasive species • Avoid/prevent waste and pollution into the air, soil/land, fresh water, and marine areas (e.g., chemicals, plastics) • Reduce water use, especially in high-risk areas			Foundational practices
Other: (describe)			
Totals			Total raw materials, production, and operations sustainable management (sustainable practices)/Total raw materials, production, and operations = % in sustainable management

1. Identify the climate mitigation and nature resilience actions the company is taking.
2. Determine the fit of these actions to the pillars of protect, restore, and sustainably manage.
3. Explore strengths and opportunities and develop the next steps.

Action Planning

Companies that have completed the gap assessment can quickly identify potential next steps. These typically fall in the following areas:

IMPROVING THE ASSESSMENT

The first gap assessment may have been missing some information that limited the view of the program. Improving the assessment may include identifying the nature footprint area if that was lacking this time, adding location information, or starting to dive deeper with a value chain impact and dependency assessment.

EXPANDING EFFECTIVE PROJECTS

Areas of strength are usually identified with opportunities to do more. This could include adding nature into climate projects explicitly, advancing nature measurement, and increasing the scale of a project.

EXPLORING NEW PROJECTS WHERE THERE WAS LIMITED OR NO ACTION

This may involve reaching out to supply chain partners, non-profit organizations, or other local stakeholders, Indigenous Peoples, and local communities.

DEFINING NEW AIMS

Many companies see the opportunity to do more after the gap assessment. This may include identifying high-level aims aligned with the planet-forward approach (i.e., the area impacted with actions to protect, restore, and sustainably manage) and, when ready, developing targets aligned with external programs (e.g., SBTi, SBTN).

Planet-forward gap assessment helps advance aims

Gap Assessment → Action Planning

Stonyfield ORGANIC

Stonyfield, an organic dairy product brand, has long championed sustainable agriculture practices. To continue defining best practices, the business is funding innovative production approaches that have both climate and nature aims.

The brand is collaborating with **Interlace Commons** to identify dairy farms within Stonyfield's supply chain to pilot agroforestry projects. With habitat restoration that includes native trees, the cows get shade in their pasture, which improves productivity and comfort.

In addition, companies should review possible future program steps, including efforts to advance transparency and disclosure, collaboration, policy advocacy, and deeper business integration. The roadmap below illustrates how to move from the beginning steps to more advanced ones to assess, commit, transform/disclose, and integrate. The gap assessment described in this playbook is a useful starting point, but can be used at any program stage.

Business for Nature and other organizations have similar high-level program steps in an **ACT-D model** to cover assess, commit, transform, and disclose. The World Business Council for Sustainable Development (WBCSD) also suggests framing the program at **three levels**:

1. Corporate
2. Operations and priority value chains
3. Broader system change

Validating strategy and targets

Business for Nature has a program that reviews nature strategies, **It's Now For Nature**. Companies that are ready for target validation can work with the following organizations:

> **Climate:**
> **Science Based Targets Initiative** (SBTi)

> **Nature:**
> **Science Based Targets Network** (SBTN)

Roadmap to progress on planet-forward strategies

Aligns with the Business for Nature ACT-D model and draws out the organizational element of "integrate".

	BEGINNING	DEVELOPING	ADVANCING	LEADING
Assess	Materiality assessment of climate and nature, business value	Impact assessment and footprint of operations (GHGs, nature)	Impact assessment and footprint of value chain (GHGs, nature)	Risk scenario and impact assessment of value chain (GHGs, nature), using primary data for hot spots
Commit	Internal policies based on regulations, customers, and investors	Plans for operations for climate and nature	Plans for value chain and public commitments for climate and nature	Science-based, value chain commitments for climate and nature (SBTi, SBTN)
Transform/ Disclose	Ad-hoc actions	Operations measure and report progress (CDP, company reports)	Value chain plans and measure and report progress (TCFD, TNFD)	Beyond value chain plans and progress (e.g., collaboration, advocacy), verification of progress
Integrate	Compliance orientation	Operations engaged	Cross-functional and leadership engagement	Employee and board engagement, business model changes

For disclosure, the **Taskforce on Climate-related Financial Disclosures** (TCFD) and the **Taskforce on Nature-related Financial Disclosures** (TNFD) provide recommendations for disclosing corporate efforts. The **Global Reporting Initiative** (GRI) also provides guidance on disclosures for these topics.

TCFD has been adopted by the International Financial Reporting Standards (IFRS) Foundation and is required in the State of California's **SB-261** on climate-related financial risk and related requirements adopted in the U.S. SEC's **rule** on climate-related disclosures.

TNFD is also expected to grow in adoption, especially since Target 15 in the GBF calls for businesses to assesst, disclose, and reduce impacts as well as share access/benefits and inform consumers.

Deeper business integration means climate and nature aims are built into the core business functions and corporate governance. It helps to engage organizational functions with tools such as scenario analysis, as recommended by TCFD and TNFD. Scenarios help connect climate and nature risks and opportunities for the business more clearly to increase action and resourcing.

Part of the TCFD and TNFD process includes assessing risks and opportunities. This helps companies explore existing and potentially new company strategies for a more resilient business. This may include divesting from investments and partners causing harm to the climate and nature, innovating for a more circular business model, transitioning to regenerative agriculture sources, and collaborating for landscape-level programs. As the **World Economic Forum** states, "reduce the bad" and "increase the good" for a net-positive program that is inclusive and just.

The Global Biodiversity Framework 2030 Target 15: Businesses Assess, Disclose and Reduce Biodiversity-Related Risks and Negative Impacts

Take legal, administrative, or policy measures to encourage and enable business, and in particular, to ensure that large and transnational companies and financial institutions:

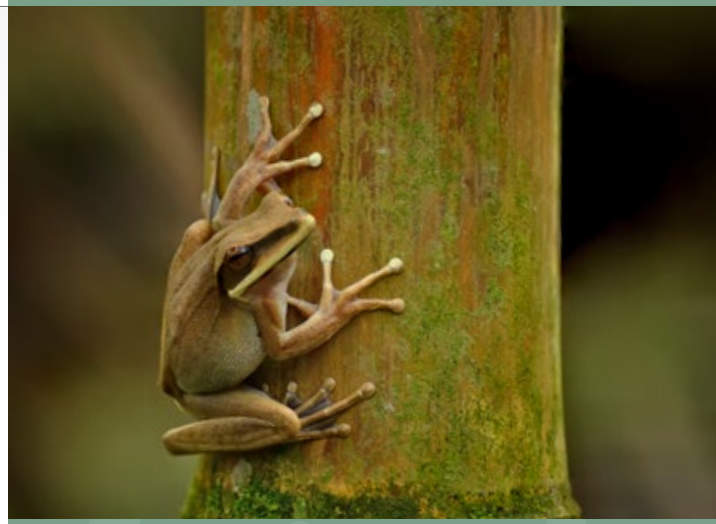
(a) Regularly monitor, assess, and transparently disclose their risks, dependencies, and impacts on biodiversity, including with requirements for all large as well as transnational companies and financial institutions along their operations, supply and value chains, and portfolios;

(b) Provide information needed to consumers to promote sustainable consumption patterns;

(c) Report on compliance with access and benefit-sharing regulations and measures, as applicable; to progressively reduce negative impacts on biodiversity, increase positive impacts, reduce biodiversity-related risks to business and financial institutions, and promote actions to ensure sustainable patterns of production.

There are resources available to support these next phases of work for nature strategies, with some offering sector-specific guidance:

- Business for Nature **It's Now for Nature**
- Global Commons Alliance **Nature and Climate Resource Navigator**
- Science-Based Targets Network **Target Setting**
- Taskforce on Nature-related Financial Disclosures **Recommendations**
- WBCSD **Roadmaps to Nature Positive**



EILEEN FISHER suggests adding nature to communication with suppliers since they may be doing more on nature than a company may realize.

A company's public policy efforts should be carefully reviewed—including indirect support (e.g., funding trade groups). It is important to ensure the company does not support policies that harm nature or exacerbate climate change. Then, work to advance public policy in material areas to the business.

For example, in the U.S., a key policy that supports the protection of habitats and key species is the **Endangered Species Act**. However, it is often under threat of cuts. Thus, corporate support is important. Additional areas of policy engagement are noted in the text box.

Policy advocacy for planet-forward strategies

- **Business Coalition for a Global Plastics Treaty**
- Business Global Biodiversity Framework implementation (e.g., **UN Convention of Biological Diversity** (CBD) actions)
- Business for Nature campaigns **(e.g., It's Now for Nature)**
- **Ceres Policy Network**

NATIONAL WILDLIFE FEDERATION

The **National Wildlife Federation** points out that wetlands and small streams are some of America's most important resources for protecting biodiversity and resiliency to climate change. Wetlands are the sponges and kidneys of nature.

One acre of wetlands can store as much as **1.5 million gallons of floodwater**, and it has been estimated that wetlands provide **$1.2 trillion** of flood protection each year. About **half** of all threatened and endangered species are wetlands dependent. Additionally, wetlands filter out pollution before the water flows into nearby streams, rivers, and lakes that people use and rely on.

For fifty years, the Clean Water Act limited pollution and protected these important waters. In 2023, that all changed.

The Supreme Court, in **Sackett v. EPA**, dramatically reduced the scope of the Clean Water Act and removed federal safeguards from almost two-thirds of the nation's wetlands and up to almost **5 million miles** of streams. With the stresses of climate change that will make flood storage and pollution filtration more important than ever, it is vital that we protect these resources.

The White House Council of Environmental Quality established the **Freshwater Challenge** voluntary program where businesses, municipalities, states, conversation groups, and others have come together to seek to protect, restore, or reconnect 8 million acres of wetlands and 100,000 miles of streams. Protecting these resources and meeting these goals will help ensure we have healthy and clean water for people, communities, businesses, and wildlife.

Patagonia uses its business voice to push for policies that protect America's old-growth and mature forests because protecting forests protects the climate.

Funding Considerations

Businesses and other sources must increase their **funding** of nature-based solutions for climate mitigation and nature resilience.

Private capital for nature-based solutions is **less than 20% of the funds** for these projects, with governments paying the rest of the bill. Yet, according to the Environmental Defense Fund (EDF), **financing for nature needs to nearly triple** to achieve global climate goals using nature-based climate solutions to mitigate climate change. Further, the UN Environment Program points out that "**nature-negative investments are over 30 times larger** than financing for nature-based solutions."

Corporate investment comes with **business gains**. An area of recent interest is carbon or nature credits as financial vehicles, but they generally are not developed enough to meet funding needs. The good news is that planet-forward strategies offer ways to access more corporate budgets than climate plans alone. By combining climate and nature, several departments are typically engaged, and coordination helps expand the impact of funding.

Companies have used multiple opportunities to fund projects:

- **Sourcing and sustainability:** This is a common source of funding for climate and nature programs, especially to support supplier and value chain improvement.
- **Marketing:** Seventh Generation uses a portion of its marketing budget to fund climate and nature projects including those described in this playbook.
- **Foundations and philanthropy:** VF has a foundation that funds cross-industry impact programs, such as piloting new biodiversity measurement approaches.
- **Company-matched donations:** EILEEN FISHER encourages giving to conservation efforts, among other social and environmental areas, in its employee matching gift program.

Notably, there are also ways to multiply funds from several parties with a planet-forward approach since projects can be broader than value chain-specific. Companies can partner with other companies to support larger, landscape-level projects. Also, there are opportunities to include public-private funds. The **National Fish and Wildlife Foundation** has combined public and private funding and works with on-the-ground partners to advance landscape-level projects.

While nature-based credits are an emerging financing vehicle, JREDD+ is an option that has more maturity. Companies provide the finance needed to keep forests standing by purchasing high-quality emissions reduction credits from large-scale tropical forest conservation programs (JREDD+). A study from the **Environmental Defense Fund** found JREDD+ to have a firm scientific grounding, and thus, an appropriate path for companies in the forest, land, and agricultural sectors.

Current gap in nature-based solution financing

nearly x3

Need to reach

$800 billion

Investment in "nature-negative"

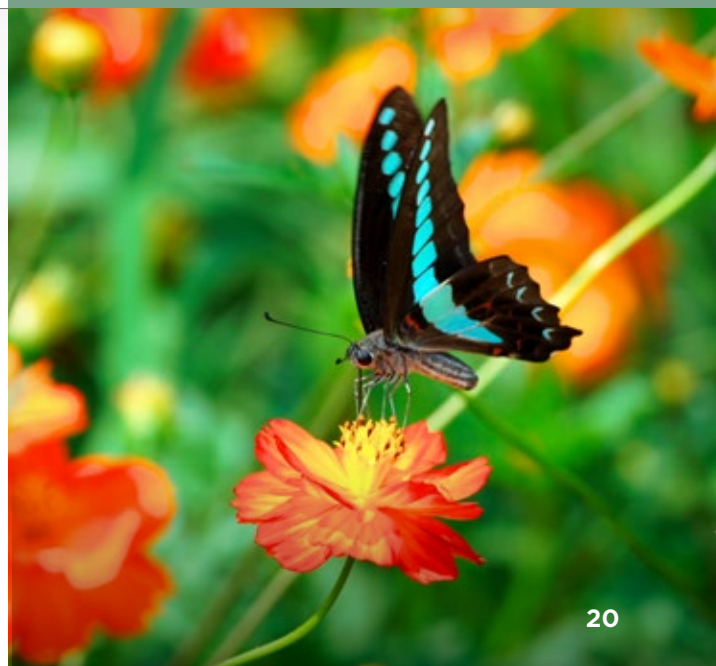
30x larger

than nature-based solutions, public and private

Business capital

only 20%

of nature-based solution financing



Measuring Progress

Measuring progress may evolve from high-level to granular metrics over time. At a minimum, projects should include the total area impacted to support a comparison to the corporate nature footprint. Additional measurements will be determined based on the project activities, location, and measurement maturity.

Status of measurement approaches

This summary of climate and nature measurement is not intended to be comprehensive since this is an active areas of development.

	CLIMATE	NATURE
Current	• Activity data to model emissions, reductions, and removals with calculations • Economic data to model emissions, reductions, and removals with calculations	• Direct measurement of nature impacts (e.g., water use, water pollution, land use, land use change, chemical pollution, wastewater discharged, plastic pollution, waste generated and disposed) and state of nature (e.g., water quality, water risk, biodiversity risk, ecosystem integrity) • Activity data to model the above with industry averages
Future	• Direct measurement of emissions, reductions, and removals • Indirect measurement of emissions, reductions, and removals (with proxy measures)	• Direct measurement of additional nature impacts and state of nature (aka **nature tech** to monitor habitat destruction, deforestation, soil degradation, water pollution, and species loss) • Indirect measurement to model additional nature impacts and states of nature (e.g., **birdsong data** as an indicator of ecosystem health)

TNFD includes additional nature metrics

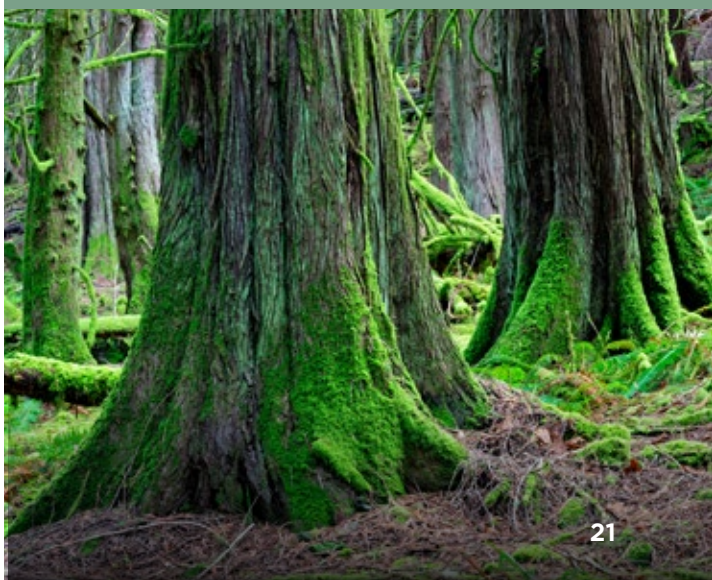
Climate measurement is focused on greenhouse gas emissions. Corporate GHG emissions tracking is focused largely on models and calculations using activity data and emissions factors vs. direct measurement. Significant effort is being made to evolve measurements to support the ability to track GHG emission removals, such as when carbon dioxide is sequestered by biomass or in soils. This would facilitate carbon credits and scope 3 GHG monitoring/targets.

Nature measurement is actively evolving but includes several ways to track progress, namely for impacts on nature and the state of nature. The specific metrics used are vast and place-based, so there is not a single metric applicable like there is for climate (e.g., GHG emissions). Due to the complexity of nature measurement, there is a significant development in finding ways to evaluate impacts and the state of nature more easily, such as with indirect measurement to model metrics.

Should you wait for carbon removal accounting to be more mature?

This is a common challenge raised by companies and stakeholders—that carbon removal accounting development is not mature enough and is slowing down progress since companies are so focused on the carbon benefit of a project.

- Start projects and use a broader view of measurement and success factors. Include nature and climate.
- This may mean that measurement evolves over time for a project, such as starting with the area impacted or biodiversity/nature improved and eventually including carbon. Do not let perfect be the enemy of good.
- This approach is important since urgent progress is needed to meet global targets and support business resilience, and project progress helps rationalize additional involvement from other parties and funding.



Next Steps

The 2030 global aims for climate and nature are just over five years away. We need to accelerate progress on climate stabilization and nature recovery to avoid the worst consequences of these crises to businesses and humanity.

Yet many companies are overwhelmed by the complexity of climate programs, new expectations of nature, and are not moving fast enough. The planet-forward approach provides a way for businesses to overcome these challenges.

Start now! A first step can be completing a planet-forward gap assessment to help uncover the strengths of a company's efforts to build on and identify opportunities for new areas of work for a more robust program.

Completing this assessment and the corresponding action planning process provides a practical and valuable perspective on the broader environmental impacts to help ensure that important areas are not overlooked. This will also future-proof the business and its strategies and support necessary progress for humanity.

Planet-forward strategies bring together climate mitigation and nature resilience through actions to protect, restore, and sustainably manage within and beyond value chains.

- Importantly, planet-forward strategies align with the global aims of the Paris Agreement and Global Biodiversity Framework for meaningful direction.
- Further, it allows for any company to begin their journey and progress toward other programs, such as SBTi, SBTN, TCFD, TNFD, and Business for Nature.

Planet-forward 2030 benchmarks

	PROTECT	RESTORE	SUSTAINABLY MANAGE
			
Indicators	Area of land, freshwater, or marine habitat under protection and other effective area-based conservation measures	Area of land, freshwater, or marine habitat restoration	Portion of nature-based sourcing, production, and operations: A. Using productive and sustainable/regenerative practices (aka sustainable practices) B. Avoiding natural resource conversion and degradation (aka foundational practices)
Benchmarks for 2030 (aligned with the Global Biodiversity Framework)	Protecting areas that equate to 30% of the company's nature footprint, with a focus on priority locations	Restoring areas that equate to 30% of the company's nature footprint	All nature-based sourcing, production, and operations with: A. sustainable practices B. foundational practices

These indicators and benchmarks can be applied to any industry. As a business explores these deeper and determines which actions to take to advance efforts, sector-specific considerations may be necessary (e.g., agriculture).

Appendix

Gap Assessment Worksheet

INSTRUCTIONS

1. Identify the climate mitigation and nature resilience actions the company is taking.

2. Determine the fit of these actions to the pillars of protect, restore, and sustainably manage, even if just started (since this is for screening and not for disclosure).

   - Note if the action is within the value chain or beyond the value chain.
   - If possible, note the scale of the effort. For protect and restore, this is the size of the project supported by the company, in area (e.g., hectares of land, m2 of freshwater surface).

3. Explore strengths and opportunities and develop the next steps to fill gaps in climate mitigation and nature resilience.

   - When possible, benchmark the pillar totals to the company's nature footprint (i.e., what percentage of the company's nature footprint is covered by the pillar actions).

PROTECT ACTIONS: Protecting an area for long-term conservation of ecosystem services and cultural values.			
	YES/NO	NOTES (E.G., PROJECT, WITHIN OR BEYOND VALUE CHAIN)	PROJECT SIZE (AREA)
Existing and new conservation efforts			
Frontline communities who are protecting nature			
Establishment of new conservation areas			
Other: (describe)			
			Total area of protection projects/ Total nature footprint = % of nature footprint with protection actions

RESTORE ACTIONS: Halting and reversing ecosystem degradation and recovering biodiversity			
	YES/NO	NOTES (E.G., PROJECT, WITHIN OR BEYOND VALUE CHAIN)	PROJECT SIZE (AREA)
Reforestation (not in production areas)			
Grassland restoration (not in production areas)			
Peatland and coastal wetland restoration			
Marine environmental and fishery restoration			
Riparian zone restoration			
Restoration of agricultural margins			
Regenerative agriculture, with clear ecosystem aims beyond soil health (e.g., agroforestry)[1]			
Other (describe)			
			Total area of restoration projects/ Total nature footprint = % of nature footprint with restoration actions

SUSTAINABLY MANAGE ACTIONS: Using regenerative or sustainable agricultural practices to ensure no long-term decline of biological diversity			
	WHICH ARE MATERIAL? YES/NO	NOTES (E.G., LIST OF MATERIAL NATURE-BASED RAW MATERIALS, PRODUCTION, AND OPERATIONS)	PORTION IN SUSTAINABLE MANAGEMENT (E.G., %)
Sustainable forest management (e.g., FSC, verified to be deforestation-free)			Sustainable practices: %
Regenerative agriculture or sustainable agriculture			Sustainable practices: %
Responsible fisheries and aquaculture			Sustainable practices: %
Foundational: • Avoid land and sea use change (e.g., deforestation, coastal wetland conversion) • Avoid species overexploitation (e.g., plants, fish, animals) • Avoid/prevent invasive species • Avoid/prevent waste and pollution into the air, soil/land, fresh water, and marine areas (e.g., chemicals, plastics) • Reduce water use, especially in high-risk areas			Foundational practices:
Other: (describe)			
Totals			Total raw materials, production, and operations sustainable management (sustainable practices)/Total raw materials, production, and operations = % in sustainable management
			List the foundational practices that are material not fully addressed or that need to be addressed

[1] When the outcomes are to enhance biodiversity and ecosystem functions and services, ecological integrity, and connectivity

	2030 BENCHMARK	COMPANY STATUS (TOTALS FROM ABOVE)
Protect	30% of nature footprint (e.g., acres)	
Restore	30% of nature footprint (e.g., acres)	
Sustainably Manage	100% of nature-based sourcing, production, and operations A) sustainable practices B) foundational practices	

Appendix

Questions to help connect climate efforts to nature

TO SUPPORT A PLANET-FORWARD APPROACH

1. CLIMATE HOTSPOTS AND DRIVERS

- What are the nature dependencies and impacts related to these climate hotspots and drivers?
- Have you identified emissions from land use and land use change?
- Are there nature hotspots beyond these climate ones that could support resilience?
- Are there location-specific nature priorities for these hotspots, dependencies, and impacts?
- How are the local communities, workers, and Indigenous People impacted by the hotspots and drivers?

2. CLIMATE DECARBONIZATION PROJECTS

- How is nature integrated into these projects (i.e., supporting protection, restoration, and sustainable management)?
- What nature impacts and benefits are being tracked?
- How much of the business' nature footprint can be sustainably managed through these climate projects?
- How much of the climate decarbonization project investment includes nature protection and restoration?
- How much area does this protection and restoration investment cover (compared to the business' nature footprint)?
- Are there additional nature projects that support resilience, such as at priority locations?
- Are there opportunities to work with other stakeholders to integrate and amplify a nature focus into these climate projects?
- How will the local communities, workers, and Indigenous People be consulted and included in projects?

3. CLIMATE RISK SCENARIOS AND DISCLOSURES

- How has nature been included in the climate risk scenarios?
- How do the climate and nature scenarios consider both operations/corporate assets and the broader value chain?

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