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Nature-Intelligent Legal Services Toolkit: Strategic Value Creation for Legal Service Providers (LSPs)

Part of The Nature-Intelligent Legal Services series



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Lead Author and Creator: Jenni Ramos

International Bar Association Working Group (Environment, Health and Safety Law Committee and Law Firm Management Committee): Bill Kritharas (Co-Chair, IBA Environment, Health and Safety Law Committee), Wangui Kaniaru (Co-Chair, IBA Law Firm Management Committee ESG Subcommittee), Warren Percival (Officer, IBA Environment, Health & Safety Law Committee), Els Reynaers Kini (Co-Chair, IBA Environment, Health and Safety Law Committee), Robert van Beemen (ESG Officer, IBA Law Firm Management Committee) (for strategic guidance, editorial review and publication strategy)

International Bar Association Legal Policy & Research Unit (LPRU): Sara Carnegie (Director, LPRU) and Emily Morison (Project Lawyer, LPRU) (project development, content contributions and editorial review)

Sectoral Scoring Methodology: Thomas Mason (Nature Positive), Julian Mashingaidze (Nature Positive).

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Legal Content Contributions: Matilda Graham

Early Conceptual Development: Amanda Carpenter (origination and early strategic shaping)

Expert Reviewers/Contributors: Becky Clissmann (Legal Sustainability Alliance), Diane Harris (MDY Legal), Natasha Morgan (The Chancery Lane Project), Lorna Püschel (VGC Abogados), Helen Mitcheson, Fiona Ross and Sharon Smith (Pinsent Masons, each in a personal capacity), Sarah Ellington (IBA Business Human Rights Committee), Marco Sella (IBA Oil and Gas Law Committee), the IBA Agriculture & Food Section, IBA Water Law Committee, IBA Banking & Financial Law Committee.

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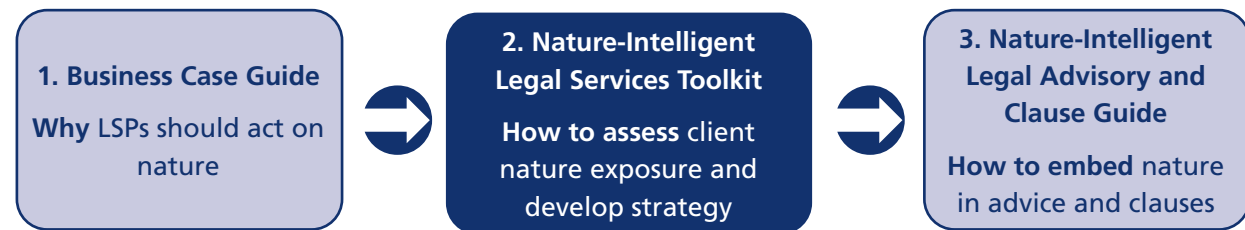
Part 1: About the Toolkit



Overview of the Nature-Intelligent Legal Services series

The Nature-Intelligent Legal Services series comprises three components:

1. Legal Nature Risk and Opportunity: A Business Case Guide – Why legal service providers (LSPs) should act – examining nature-related risks, opportunities and strategic benefits.
2. Nature-Intelligent Legal Services Toolkit – How to assess: evaluating client nature exposure and developing strategic positioning.
3. Nature-Intelligent Legal Advisory and Clause Guide – How to implement: embedding nature across legal advice and agreements, with practical clause templates.



This is the Nature-Intelligent Legal Services Toolkit. The full series is available at: www.ibanet.org/IBA-Nature-Intelligent-Legal-Services-Series

“Naturally, law firms who take a proactive approach to understanding their clients’ nature-related risk exposures will be better equipped to advise those clients on how to respond to such risks and harness related opportunities.”

Pamela Cone, Officer, IBA Law Firm Management Committee ESG Subcommittee / Practice Lead, Legal ESG, Inside Practice / Founder, Amity ESG Advisory (Foreword, [Legal Nature Risk and Opportunity: A Business Case Guide](#))

Why use this Toolkit?

Vision: LSPs become trusted advisors that clients turn to for navigating the nature positive transition – creating competitive advantage while advancing nature outcomes across the economy

For the purposes of this toolkit, the **'nature positive transition'** is the gradual alignment of societal and economic activities with global goals for nature such as the UN Convention on Biological Diversity's [Kunming-Montreal Global Biodiversity Framework](#), including its goal of halting and reversing nature loss by 2030 against a 2020 baseline, and achieving a full recovery by 2050.

An **organisation's** nature positive transition is the **contribution of that organisation towards** global nature positive goals, by aligning its governance, strategy and activities with their achievement.¹

Nature loss and biodiversity decline pose material financial, operational and legal risks for businesses worldwide. Over half of the global economy depends on nature and ecosystem services, now increasingly threatened by human activities and climate change. For LSPs advising clients across sectors, these risks translate into critical challenges – and untapped opportunities – that must be recognised and addressed.

Regulators and financial institutions are advancing mandatory disclosure and due diligence standards for nature-related impacts and dependencies. LSPs face growing expectations to integrate nature-related risks into governance, compliance and strategic planning. Legal and fiduciary duties may require boards and practitioners to treat these risks as material to client success and firm reputation.

Engagement with nature-related law and advisory services represents a rapidly expanding market. LSPs acting proactively will gain competitive advantage by supporting client transition planning, facilitating credible science-based nature targets, and mitigating risks like greenwashing. Visible leadership on nature also enhances talent attraction and retention, especially among environmentally motivated younger professionals.

Taking nature seriously is essential for risk management and value creation. Businesses investing in nature-positive strategies can benefit from cost savings, new revenue streams, strengthened stakeholder relations, and resilience. LSPs embedding nature intelligence across practice areas position themselves as trusted partners in the emerging nature economy. Nature-related risks and opportunities are no longer peripheral but central to the future success of clients and their legal advisors. LSPs integrating these considerations today will shape the future of responsible business and legal practice.

This toolkit draws on the recommendations of the **Taskforce on Nature-related Financial Disclosures (TNFD)**² and builds on the climate work of the University of Oxford and Race to Zero, **Catalysing climate action: The role of professional service providers in realizing a net-zero future**, the Legal Charter 1.5 **Matter Classification Tool** and Exponential Roadmap's **Professional Services Matrix**. The toolkit is designed for the legal sector, but can be adapted and applied by other professional service providers.³

LSPs are critical enablers of the nature positive transition. While their direct and upstream nature impacts and dependencies are likely to be much lower than organisations in other sectors, they shape corporate behaviour and decision-making across every sector of the economy. By embedding nature intelligence into these services, we can deliver positive outcomes for nature at scale.

1 Unlike in the climate context, where organisations can measurably be described as 'Paris-aligned', it is not straightforward to measure companies' alignment with global nature goals.

2 The TNFD provides market-aligned recommendations for organisations to report and act on their evolving nature-related dependencies, impacts, risks and opportunities: <https://tnfd.global/>.

3 The toolkit is relevant to any professional service providers, including accounting and auditing, insurance services, marketing and advertising, consulting, engineering and design, technology services and any similar business services. The Creative Commons licensing of this toolkit allows other professional service sectors to develop and tailor the tool. Accountants can use the guide: Global Accounting Alliance, [Why Nature Matters to Accountants](#) (March 2025), which details how accountants can integrate nature into their work.

What does this Toolkit do?

This toolkit is designed to help **legal service providers (LSPs)** understand their **client-linked nature** exposure, embed nature intelligence into their client services, and create value by enabling their clients' nature-positive transition.

Client-linked nature exposure is an umbrella term for the nature-related risks and opportunities that an LSP encounters through its client work and client relationships. This encompasses both how clients and legal services provided to clients depend on and impact nature, and the resulting risks and opportunities that these present for both the client and the LSP.

Impacts on nature are positive or negative changes in the state of nature's quality or quantity that may affect nature's capacity to function. They can be the result of human activities and can be direct, indirect or cumulative.

Dependencies on nature are aspects of ecosystem services that humans and organisations rely on to function. Businesses depend on ecosystem services such as water flow and quality, pollination, and flood protection (See further: [Legal Nature Risk and Opportunity: A Business Case Guide](#).)

Note: While LSPs may be more inclined to focus on clients' nature impacts, nature dependencies also drive material business risks and opportunities and so should be considered in any assessment of nature exposure.

Practical, flexible design

This toolkit is designed to provide a practical and easy tool for law firms of all sizes and capacities.

- It relies on simple industry classifications and publicly available information – no extensive client research or additional due diligence processes are required.
- Stages can be implemented incrementally. Firms can start to embed nature considerations into legal guidance without data collection.
- It deliberately avoids technical complexity by assessing governance maturity and using pre-scored sector indicators.

A tool for adding value to client services

This toolkit is a **business development, risk mitigation and strategy resource that will assist firms to provide value to their clients, and attract and maintain talent**. This toolkit is designed to help legal professionals to embed nature solutions into client services, **to differentiate their services and position themselves as nature transition leaders**. It is **not a compliance tool**. It does not seek to impose duties, or reporting obligations or judgement, or to indicate that LSPs will refuse clients based on toolkit findings.

What does this Toolkit do?

Nature intelligence refers to the knowledge and insights about how organisations depend on and impact nature, and how these interactions create risks and opportunities.

Nature-intelligent services integrate this understanding into legal practice to support clients' nature-related decision-making and transitions.

One element of a holistic approach to addressing nature-related risks and opportunities

Understanding and addressing nature-related impacts and dependencies at an operational level, and ensuring that the right governance structures are in place to manage nature-related risks, linked to both operations, supply chains and client work, are important elements of law firm strategy. See [Legal Nature Risk and Opportunity: A Business Case Guide](#) for a brief overview of this process and its benefits.

An open, evolving tool

As the first of its kind for the legal sector, this toolkit is designed for ongoing iteration and development. Its Creative Commons license enables LSPs and other professional service sectors to adapt it to their own contexts. Feedback is welcome, to help improve future versions of this document.

Why does this tool focus on clients and not matter work?

Similar tools⁴ focus on the impacts of LSP's work (eg, the emissions associated with financing a mining project). This toolkit does not take this approach.⁵ Instead, it aims to help LSPs understand risks and opportunities linked to their client relationships, and use this information to create opportunities to add value for clients through embedding nature considerations in legal advice.

4 See Legal Charter 1.5 [Matter Classification Tool](#) and Exponential Roadmap's [Professional Services Matrix](#).

5 While service-type categorisation can be useful for advised emissions tracking, this toolkit focuses on client relationships for three reasons: (1) isolating a specific legal service's contribution to nature impacts is methodologically complex; (2) the primary goal is understanding client-level transition opportunities rather than precise impact attribution to specific services; and (3) it still captures nature-positive client work that LSPs already deliver via their core services, within Stage 3 (Nature Value Add).

How to use this Toolkit

Overview of the tool

The Toolkit involves three stages, which are explained in detail at Part 2 of this document.

Stage 1: Methodology to assess client sectoral nature indicators and client nature governance (for use by client onboarding).

Stage 2: Strategic portfolio analysis and market positioning (for use by sustainability, and client strategy, leadership and business development teams).

Stage 3: 'Nature Value Add': Guidance on embedding nature within services for use by lawyers working with business development teams.



Stage 1: Client assessment

Who? Client onboarding teams.

What? At client onboarding (and periodically thereafter), assess and record:

- **1a: Sectoral nature indicators.** Use the simple scoring chart to assign sector-level scores based on the client's industry classification (no client-specific research required – this a proxy for the client's position).
- **1b: Nature governance category.** Use the decision tree and publicly available information to categorise the client's nature governance stage.

Why? This foundational data enables business development and legal teams to conduct strategic portfolio analysis (Stage 2) and embed nature considerations in client services (Stage 3).

Stage 2: Strategic portfolio analysis

Who? Sustainability, client strategy, leadership and business development teams.

What?

- **2a: Develop a strategic priority dashboard.** Cross-reference clients' sectoral nature indicators and nature governance categories to identify priority clients.
- **2b: Quantify portfolio distribution.** Aggregate client data to produce a visual overview of how the firm's work is distributed across client sectoral nature indicators and nature governance stages.

How to use this Toolkit

Why? Enables prioritisation of client engagement and provides a firm-wide view of your nature-related risk and opportunity landscape.

Stage 3: 'Nature Value Add': embedding nature in legal services.

Who? Lawyers working with business development teams.

What?

- **Service delivery.** Lawyers use the client's sectoral nature indicators and nature governance data to identify opportunities for embedding nature considerations in legal services. This is supported by the [Nature-Intelligent Legal Advisory and Clause Guide](#). Experiences from this work can help to inform thought leadership strategies on this subject, and firm market positioning.

Why? Enables enhanced, nature-intelligent legal services that add value for clients, and gives rise to opportunities to differentiate your firm in the market.

Detailed methodology for each stage is provided in **Part 2: The Toolkit** below.

See **Annex 1** for detailed user notes on **preparing to use the tool**, including information on **client data collection and confidentiality**.

Start small: a modular, scalable approach

The toolkit is designed to be flexible and can be implemented in stages: LSPs can use it in a way that best matches their size and resources.

Getting Started:

- familiarise leadership and staff with the business case for nature-related risks and opportunities (see [Legal Nature Risk and Opportunity: A Business Case Guide](#)); and
- deliver training on nature considerations in legal practice and contract clauses (see the [Nature-Intelligent Legal Advisory and Clause Guide](#)).

Basic:

- start helping lawyers identify opportunities to add nature considerations in client services (Stage 3);
- update client onboarding procedures and train teams to use Stage 1a's simple scoring chart to add sectoral nature indicators to client profiles.

Intermediate:

- further update onboarding procedures and train teams to add Stage 1b assessments of client nature governance stages using the decision tree and publicly available information; and
- this requires more research capability but enables richer insights for lawyers and business development teams.

How to use this Toolkit

Advanced:

- implement Stage 2's systematic portfolio analysis to gain firm-wide visibility of nature-related risks and opportunities across your entire client base;
- use the combined data from Stages 1 and 2 to enable Stage 3 value-add services and strategic resource allocation; and
- systematically document and showcase nature-positive client successes for thought leadership and market positioning (requires dedicated business development resources and senior leadership commitment).

See **Annex 1** for further detail.

Who should use which stage of the Tool?

- Management team
 - If you're deciding whether to adopt this see → [Legal Nature Risk and Opportunity: A Business Case Guide](#) or (for a quick overview) **Why use this toolkit?**
 - Before implementing the toolkit see → **Preparation and Setup and Client Confidentiality.**
 - For strategic evaluation of data from the toolkit see → **Stage 2 – Strategic portfolio analysis.**
- Client onboarding teams
 - If you're implementing client assessment see → **Stage 1 and Annex 4.**
- Lawyers doing client work
 - To understand the legal significance of your client's nature governance stage to facilitate your advice, see **Annex 3.**
 - If you're advising clients, see **Stage 3** and the [Nature-Intelligent Legal Advisory and Clause Guide](#).
- Business development teams
 - If you are prioritising clients for nature-related value add see → **Stage 2 – Strategic portfolio analysis.**
 - If you are considering client engagement approaches see → **Stage 3 – Nature Value Add.**
 - If you are marketing the firm's progress using this tool see → **Stage 2 – Strategic portfolio analysis** and the section 'Anticipating Reputational Risks' in [Legal Nature Risk and Opportunity: A Business Case Guide](#).
- Risk and compliance teams
 - If you are evaluating how this tool might help manage the firm's risk profile → see the following sections of [Legal Nature Risk and Opportunity: A Business Case Guide](#): 'Anticipating Regulatory Risks', 'Anticipating Reputational Risks', 'Governance Duties', 'Professional Duties'.
 - For evaluation of risk from the toolkit data see → **Stage 2 – Strategic portfolio analysis.**

Part 2: The Toolkit



Stage 1: Client assessment

Stage 1a: Assess client's sectoral nature indicators

This part of the toolkit is a sector-based screening tool for use by client onboarding and matter opening teams. Starting at a deliberately high level, it aims to quickly identify which clients are potentially exposed to high nature-related risks and/or opportunities and allow LSPs to categorise their client portfolio by estimated proxy nature impacts and dependencies.⁶ (See [Legal Nature Risk and Opportunity: A Business Case Guide](#) for how nature-related impacts and dependencies create risks and opportunities for client businesses and their legal advisors.)

This stage will aid understanding of which biodiversity issues are most relevant (or 'material') to specific business activities, to help identify where regulatory, reputational, or operational risks might emerge. Alongside the other parts of the toolkit it will provide information that helps LSPs to engage clients on biodiversity topics. This toolkit **does not aim to provide detailed and precise information of impacts and dependencies** of each client or even each client business activity. Each company's activities will be nuanced and location specific. ENCORE defines 'material' as synonymous to significant or important to consider in the decision-making process. ENCORE's materiality ratings indicate a typical level of materiality at global level and this data has been further aggregated to produce approximate ratings. The actual materiality of dependencies and impacts is likely to vary significantly based on the specific context, company and location.

⁶ Scores are derived from the [ENCORE database](#) maintained by the ENCORE Partnership (Global Canopy, UNEP FI, and UNEP-WCMC). For detailed scoring methodology, data sources, limitations, and technical notes, see [Technical Appendix: Sectoral Nature Indicators Scoring Methodology](#).

Sectoral Materiality Screening Tool

Business Activity	Nature Impacts Materiality Indicator	Nature Indicator	Dependencies	Materiality
Accommodation and food service activities	H	VH		
Administrative and support service activities	VL	L		
Arable agriculture	VH	VH		
Arts, sports and recreation	VL	M		
Chemicals, petrochemicals and pharma manufacturing	M	H		
Construction	VH	M		
Domestic, household, and subsistence activities	H	H		
Education	VL	M		
Electricity, gas, steam and air conditioning supply	M	L		
Financial and insurance activities	M	H		
Fisheries and aquaculture	VH	VH		
Food and beverages manufacturing	VH	VH		
Food processing	VH	VH		
Forestry	H	VH		
Human health and social work activities	L	M		
Legal and accounting activities	M	H		
Livestock agriculture	VH	VH		
Machinery and equipment manufacturing	H	H		
Maintenance and repair of motor vehicles	L	VL		
Management consultancy activities, other professional service activities	VL	VL		
Manufacturing minerals	M	M		
Mining and quarrying	VH	H		
Printing and reproduction of recorded media	L	VL		
Professional, scientific and technical activities	VL	VL		
Public administration and defence; compulsory social security	M	L		
Publishing, broadcasting, and content production and distribution activities	VL	VL		
Real estate activities	M	L		
Renting and leasing activities	M	L		

Rubber and plastics manufacturing	M	L
Telecommunications, computing infrastructure, and other IT services	VL	VL
Textiles, apparel, leather and footwear manufacturing	M	H
Transportation and storage	H	L
Water supply; sewerage, waste management and remediation activities	H	M
Wholesale and retail trade	M	VL
Wood product manufacturing	M	M

Understanding what these indicators mean: The sectoral indicators provide a high-level indication of nature exposure. For legal professionals who want to understand which specific types of nature impacts or dependencies drive these indicators – for example, whether a client’s sector is exposed to climate change impacts, pollution issues, or depends on water services – see **Annex 2** (Interpreting sectoral nature indicators – impacts and dependencies), which breaks down each sector’s indicators by specific impact and dependency categories.

See the accompanying [Technical Appendix: Sectoral Nature Indicators Scoring Methodology](#) for background methodology notes.



Stage 1: Client assessment

Stage 1b: Assess client's nature governance

This stage requires categorising the client's nature-positive journey into one of the following six categories, to indicate a client's current level of maturity, with respect to engaging with their nature-related impacts and dependencies.⁷

This is a simplified table. See **Annex 3** for detailed classification criteria and **Annex 4** for a decision tree and data gathering guidance.

1. Pre-alignment (Limited response)	No public disclosure of nature-related risks, impacts, or commitments.
2. Starter (Acknowledgment and initial transparency)	Undertakes some voluntary <u>CDP</u> nature reporting.
3. Foundation (Financial risk management)	Voluntary <u>TNFD</u> reporting on nature-related financial risks.
4. Impact (Impact identification and action)	Publicly disclosed nature-related impacts and science-based targets for nature.
5. Strategist (Full business integration and ambition)	Targets integrated into governance and strategy, regular progress reporting.
6. Leader (Full transparency and advocacy)	Full outcome reporting, transparency on lobbying and advocacy.

The data gathering for the client nature governance assessment may be time consuming. It is based on publicly available information rather than questions to the client. LSPs may also choose to use artificial intelligence (AI) for this.⁸ In the future, a third-party organisation may provide a publicly available database of company nature governance information, enabling LSPs to quickly categorise their clients' nature governance.⁹ Such a database would also benefit companies, financial institutions, and other stakeholders by consolidating information currently scattered across reports.¹⁰

7 Developed with reference to: Nature Action 100, [Investor Expectations for Companies](#) (June 2023); Nature Action 100, [Company Benchmark Methodology](#) (September 2024); TNFD, [Recommendations of the Taskforce on Nature-related Financial Disclosures](#) (September 2023) and the Science Based Targets Network (SBTN), [Who we are](#) and [What are SBTs](#). See also CDP, [Turning Transparency to Action](#).

8 This approach raises ethical questions, balancing the positive impact of improved information against the environmental impacts of AI. While AI may enable faster scaling, broader coverage, time efficiencies, and more regular updates, it may miss context and nuance, require human verification for accuracy, and involve set-up processes and upfront investment.

9 [Transition Arc](#) provides a similar analysis for climate commitments and the World Benchmarking Alliance's (WBA) [Nature Benchmark](#) provides a more complex analysis of some companies' progress towards nature goals. The WBA Nature Benchmark is granular and comprehensive, with detailed nature and social indicators. The WBA conducts a pre-assessment using publicly available data and invites companies to input additional data. Since it is conducted in cycles, it does not present a real time view of companies.

10 Its value would depend on regular updates, data accuracy, comprehensive coverage, user accessibility, and the resources required for its development and ongoing maintenance. Even if the database covered all companies listed on one or more stock exchanges, it would still omit many LSP clients.

Stage 2: Strategic portfolio analysis and market positioning

This stage enables LSPs to transform client data into strategic intelligence to position themselves as nature transition leaders.

Stage 2a: Develop a strategic priority dashboard

Cross-reference each client's nature governance category with their sectoral nature-related impacts and dependencies to identify clients representing the greatest opportunity for engagement through immediate advisory services or long-term relationship development. The below illustrative examples show how this could work in practice:

Client Name	Impact Indicator	Dependency Indicator	Governance Stage	(% of firm revenue)	Priority notes
Client A (Mining Co)	VH	H	Foundation		High priority
Client B (Machine manufacturer)	H	H	Pre-alignment		Medium-high priority
Client C (Pharma Co)	M	H	Impact		Medium priority
Client D (Real Estate)	M	L	Impact		Lower priority

Stage 2b: Quantify portfolio distribution

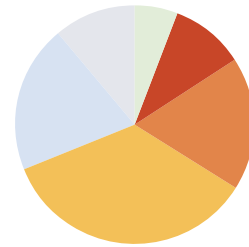
Analyse client portfolio distribution to understand the firm's current market position and growth potential in the nature economy. This provides the business intelligence needed for strategic planning, resource allocation, and competitive positioning.

- 1. Aggregate client data on:** a) sectoral indicators; and b) nature governance.
- 2. Calculate each category by revenue percentage** (not client count) – to show what percentage of your client revenue is represented by: a) each nature governance category; b) each impact indicator; and c) each dependency indicator.
- 3. Create visual summaries** – Use this data to generate three charts showing the percentage of the firm's client portfolio within each category.
- 4. Identify strategic patterns:**
 - what percentage of revenue comes from clients who have not started to align their business to a nature positive transition?;
 - what percentage comes from high-risk sectors?; and
 - where are your biggest opportunities concentrated?

Stage 2: Strategic portfolio analysis and market positioning

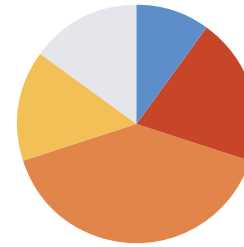
Fictional illustrative examples of visual portfolio summaries

Client Portfolio – Nature Governance



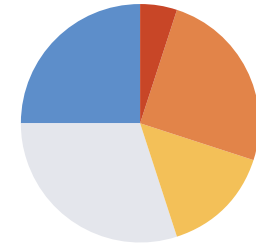
Pre-alignment Starter Foundation
Impact Strategist Leader

Client Portfolio Nature Dependencies



VH H M L VL

Client Portfolio Nature Impacts



VH H M L VL



Stage 3: 'Nature Value Add' – embedding nature in legal services

Nature Value Add means the positive contributions made by a LSP to a client's nature positive transition as part of the LSPs core services.

This stage, with the [Nature-Intelligent Legal Advisory and Clause Guide](#) shows how to embed nature solutions into client services. It also provides guidance on how to **document and showcase nature-positive client successes for business development** and strategic market positioning purposes.

It is designed to help LSPs position themselves as nature transition leaders by tailoring their services to address potential nature-related risks and opportunities. This applies both to services that already directly relate to nature, and to identifying nature opportunities in everyday legal work where the connection is less obvious.

LSPs may wish to record the number of 'nature-positive' matters it works on and there may be opportunities to:

- provide additional value to the client beyond the scope of the original instruction;
- mitigate the client's risk exposure or the client's negative impacts on nature;
- identify new opportunities for the client or the client's potentially positive impacts on nature;
- help the client to improve its nature governance and transition its business to succeed in a nature-positive economy.

Legal service delivery

Embedding nature in legal service delivery can be performed throughout a LSP's relationship with a client:

- **Client onboarding (and subsequently, on a periodic basis throughout the client relationship)**
 - (i) Evaluate Stage 1 information on the client's sectoral nature-related impacts and dependencies and nature governance category.
 - (ii) Identify the client's next step in their nature governance transition, taking into account their sectoral risk profile. Would the client benefit from nature transition planning guidance, particularly if they have a climate transition plan? Advise the client on legal and business reasons for the next nature governance step, using [Annex 3](#) (Nature Governance Categorisation). Use the corporate governance section of the [Nature-Intelligent Legal Advisory and Clause Guide](#) to determine if you could offer nature governance advice.
 - (iii) Identify opportunities to provide an evaluation of the client's advertising and communications materials to screen for greenwashing risk.
 - (iv) Could the client's nature-related targets be operationalised through its contractual relationships? Could your firm add value through a review of contracts that the client has power to amend (eg, standard business terms, supplier contracts)? (See the [Nature-Intelligent Legal Advisory and Clause Guide](#)).

Stage 3: 'Nature Value Add' – embedding nature in legal services

- (v) Identify and assess current and future regulatory impacts that are relevant for the client, and identify opportunities to provide strategic advice on matters such as regulatory compliance and project development. Consider whether these regular aspects of client onboarding give rise to opportunities to add value through advising on nature-related risks or opportunities.

- **Onset of new client matter (new or existing client)**

- (i) Evaluate the matter and consider whether it involves any nature-related risks or opportunities that you should highlight to the client. For example, in relation to corporate governance, directors' duties or greenwashing (see the [Nature-Intelligent Legal Advisory and Clause Guide](#)).
- (ii) Evaluate any contracts forming part of the matter and consider whether it would benefit the client to use contractual clauses to operationalise its nature-related targets, mitigate any nature-related risks or create additional nature-related value. (See the [Nature-Intelligent Legal Advisory and Clause Guide](#)).

Starting the nature conversation:

- *'We're seeing [X nature risks] emerging as material concerns in your sector – we can help you address them through governance and contracts.'*
- *'New nature regulations may require [X] – we're ready to assist with compliance strategies when you need them.'*
- *'Many organisations are exploring legal operationalisation of sustainability commitments – we're well-placed to support this.'*
- *'Material nature-related risks can be relevant to directors' duties of care and to promote company success – we can advise on how you might navigate these risks.'*

Business development

This section provides illustrative options rather than a prescriptive methodology, as approaches will be tailored to each firm's context. Drawing on experience from embedding nature considerations in legal services, lawyers can work with business development teams to document these experiences and use them to help differentiate the LSP as leaders in the nature space. Options for achieving this include:

- recording the number of matters where Nature Value Add was provided, their associated value or revenue and what form this took (eg, contractual approaches or governance advice); and
- recording the impact of that value add (for example, was positive client feedback received?).

Annex 1: Detailed user notes

Preparation and setup

The toolkit is designed for flexible, staged implementation – you do not need to do everything at once. Start with what is achievable for your firm and build from there. Your preparation will depend on which stages you plan to implement initially.

For all firms: every firm can start embedding nature into legal services now

- **Train legal professionals** on the business case for nature ([Legal Nature Risk and Opportunity: A Business Case Guide](#)) and how to identify opportunities to embed nature considerations in client services using the [Nature-Intelligent Legal Advisory and Clause Guide](#).
- **Consider informing clients** about your nature-intelligent approach in your engagement terms and privacy policy (see [Client Confidentiality and Data Protection](#)).

For firms implementing client and portfolio assessment (Stages 1–2)

- **Update internal systems** to record client sectoral nature indicators (Stage 1a) and nature governance categories (Stage 1b) during client onboarding. Start by tracking these **with minimal information, using readily available tools** like spreadsheets or databases.
- **Train onboarding teams** to use the scoring chart and decision tree.
- Establish **dashboard or visualisation capabilities** to aggregate client data for portfolio analysis (Stage 2).
- **Train leadership and business development** teams to **interpret portfolio data** and identify strategic priorities (ensuring appropriate data access permissions).
- **Set a regular review schedule** for portfolio review (eg, quarterly or annually).
- Consider **engaging client management software providers** to add nature sectoral and governance fields **as a product enhancement** for their client base. As more firms implement nature intelligence at scale, **coordinating requests across firms** can establish a market standard feature.

Annex 1: Detailed user notes

Taking it to the next level: For firms implementing systematic business development

- **Create a recording framework** to track 'Nature Value Add' for impact monitoring and business development purposes.
- Establish **processes for lawyers to report nature-positive client work** to business development teams.
- **Train business development and marketing staff** to access and communicate Nature Value Add data.
- **Secure senior leadership commitment** and dedicated business development resources.

Trialling the approach: Before full rollout, consider piloting with one team or practice area, starting with embedding nature into services (Stage 3) as this requires minimal infrastructure and demonstrates immediate value.

Client confidentiality and data collection

LSPs may be concerned that gathering data on clients could conflict with professional conduct regulations or client confidentiality (including disclosure risks in litigation contexts). These concerns are largely mitigated by the following factors:

- the toolkit relies primarily on publicly available information rather than proprietary client information;
- the sectoral nature indicators use generic, industry-level proxy data rather than client-specific operations data; and
- the aggregated, high-level nature of the assessment **reduces the likelihood** that this information falls within the scope of **legal professional privilege**, but this depends on jurisdiction and circumstances. Firms **should consult disputes lawyers or legal privilege experts** to confirm this across all applicable jurisdiction(s).

The information gathered represents an objective assessment based on public data, similar to standard client due diligence or 'know your client' procedures. While firms should always consider their specific regulatory environment and client agreements, implementing this toolkit would be unlikely to compromise confidentiality obligations or create material disclosure risks in litigation contexts.

For transparency and proactive service delivery, LSPs can inform clients about their nature-intelligent approach in their engagement terms and/or privacy policy.¹¹

¹¹ When informing clients, be clear about: what data is collected (industry sector and public governance information), how it is used (to provide sector-relevant advice), and that it relies on public information rather than confidential client data.

Annex 2: Interpreting sectoral nature indicators – impacts and dependencies

The tables in this Annex provide a breakdown of the specific types of nature-related impacts and dependencies for each business sector. This information can help legal professionals understand which particular nature issues are most relevant when advising clients in different sectors. (For the final aggregated sectoral indicators used in the Toolkit, see Stage 1a.)

Nature impacts (pressures on nature)

Business activities create pressures on nature through five main categories:¹²

- Climate change – greenhouse gas emissions that contribute to global warming and associated environmental changes.
- Ecosystem change – physical alteration of ecosystems through land use change, freshwater use, marine use, or seabed use. This includes habitat conversion, fragmentation and degradation.
- Pollution – release of contaminants into air, water or soil, including chemicals, noise and light pollution that can harm ecosystems and species.
- Resource use – extraction and depletion of natural resources including water, minerals, biomass, and other materials from ecosystems.
- Invasive species – introduction of non-native species (intentionally or unintentionally) that can disrupt ecosystems and harm native biodiversity.

12 These categories represent aggregated groupings of the detailed pressures (impact drivers) assessed in the ENCORE database. These categories align with the five direct drivers of biodiversity loss identified by the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES): land/sea use change, direct exploitation, climate change, pollution, and invasive alien species. IPBES, [Global Assessment Report on Biodiversity and Ecosystem Services](#) (2019). The ENCORE database uses a more detailed set of pressures (impact drivers) that map to these broader categories. For ENCORE's full pressure framework, see: ENCORE, [Data and Methodology – Pressures](#).

Annex 2: Interpreting sectoral nature indicators – impacts and dependencies

Nature dependencies (reliance on nature)

Business activities depend on nature through five main categories of ecosystem services:¹³

- **direct physical inputs** – raw materials that nature provides directly to production processes, such as water, fibres, timber and other biomass;
- **enables production processes** – ecosystem services that make production possible, such as water flow maintenance, water quality regulation, pollination and climate regulation;
- **mitigates impact** – ecosystem services that reduce the negative effects of business activities, such as air and water filtration, waste decomposition and dilution of pollutants;
- **protection from disruption** – ecosystem services that protect business operations from environmental hazards, including flood protection, storm protection, erosion control and pest control; and
- **cultural benefits** – ecosystem contributions to recreation, tourism, aesthetic value, and other experiential services that support certain business models.

Using this information

Legal professionals can use these breakdowns to:

- identify which specific nature topics are most material when advising clients in particular sectors;
- frame due diligence questions around the most relevant impact and dependency types;
- understand which ecosystem services a client's business model relies upon; and
- anticipate which nature-related regulations or stakeholder concerns are likely to affect specific sectors.

When assessing a client's sectoral nature indicators, legal professionals should also review the client's sustainability reports, annual reports, and any nature-related disclosures to understand the client's specific activities, locations, supply chains and existing nature commitments. These reports may also describe any material impacts and dependencies the client has already identified.

¹³ These categories represent functional groupings of the 25 ecosystem services assessed in the ENCORE database. ENCORE's ecosystem services framework is based on the UN System of Environmental-Economic Accounting – Ecosystem Accounting (SEEA EA), which classifies ecosystem services into provisioning services (supply of materials), regulating and maintenance services (filtration, climate regulation, flood protection), and cultural services (recreation, aesthetic value). United Nations et al, [System of Environmental-Economic Accounting – Ecosystem Accounting \(SEEA EA\)](#) (2021). The five functional categories used here aggregate ENCORE's 25 detailed ecosystem services to provide a practical screening framework for legal service providers. For ENCORE's complete ecosystem services framework, see: ENCORE, [Data and Methodology - Ecosystem Services](#).

Annex 2: Interpreting sectoral nature indicators – impacts and dependencies

Sector-specific guidance

For more detailed guidance on nature action for specific sectors, [Business for Nature](#) provides comprehensive sector guides covering typical impacts, dependencies and priority actions.¹⁴ These guides are available for 15 sectors including agriculture, financial services, construction, food and beverage, and others.¹⁵ For examples of how biodiversity risks manifest in legal and governance contexts, see the case studies featured in the annexes to Commonwealth Climate and Law Initiative (CCLI), [Biodiversity Risk: Legal Implications for Companies and their Directors](#) (2022).

For detailed scoring methodology: This sectoral assessment is based on aggregated [ENCORE](#) data with applied weightings to reflect value chain concentration. For full technical details on how these indicators were derived, see the [Technical Appendix: Sectoral Nature Indicators Scoring Methodology](#).

Nature impacts materiality indicators – by impact category

Business activity	Climate change	Ecosystem change	Pollution	Resource use	Invasive species
Accommodation and food service activities	M	M	M	VL	M
Administrative and support service activities	L	L	L	VL	VL
Arable agriculture	H	H	H	L	H
Arts, sports and recreation	L	M	L	VL	VL
Chemicals, petrochemicals and pharma manufacturing	H	L	H	VL	L
Construction	VH	M	M	N/A	M
Domestic, household, and subsistence activities	M	M	M	L	M
Education	M	L	M	N/A	VL
Electricity, gas, steam and air conditioning supply	M	M	M	VL	N/A

¹⁴ Business for Nature Sector Actions – ‘[Sector Actions Towards a Nature-Positive Future](#)’.

¹⁵ Note: Business for Nature’s sector classifications may not align precisely with the ISIC-based categories used in this Toolkit. Legal professionals should review the guidance for sectors most closely related to their client’s activities. For example: Agriculture guidance is relevant to ‘Arable agriculture’ and ‘Livestock agriculture’; Financial Services guidance applies to ‘Financial and insurance activities’ and ‘Legal and accounting activities’; Construction guidance corresponds to ‘Construction’ and Food and Beverage guidance relates to ‘Food and beverages manufacturing’ and ‘Food processing’.

Business activity	Climate change	Ecosystem change	Pollution	Resource use	Invasive species
Financial and insurance activities	M	M	M	L	L
Fisheries and aquaculture	H	H	H	M	H
Food and beverages manufacturing	H	M	H	VL	M
Food processing	H	M	H	L	M
Forestry	M	M	M	L	M
Human health and social work activities	L	L	M	N/A	L
Legal and accounting activities	M	M	M	L	L
Livestock agriculture	VH	M	VH	L	H
Machinery and equipment manufacturing	H	M	H	VL	M
Maintenance and repair of motor vehicles	M	L	L	N/A	L
Management consultancy activities, other professional service activities	M	L	L	N/A	VL
Manufacturing minerals	H	L	M	N/A	N/A
Mining and quarrying	H	H	H	L	M
Printing and reproduction of recorded media	M	L	M	N/A	N/A
Professional, scientific and technical activities	L	L	L	VL	VL
Public administration and defence; compulsory social security	H	M	M	N/A	L
Publishing, broadcasting, and content production and distribution activities	L	L	L	VL	VL
Real estate activities	M	M	M	N/A	L
Renting and leasing activities	L	L	L	N/A	L
Rubber and plastics manufacturing	H	L	M	N/A	N/A
Telecommunications, computing infrastructure, and other IT services	L	L	L	VL	VL
Textiles, apparel, leather and footwear manufacturing	H	L	M	N/A	N/A
Transportation and storage	H	L	M	VL	M
Water supply; sewerage, waste management and remediation activities	VH	M	H	N/A	M
Wholesale and retail trade	M	L	L	N/A	L
Wood product manufacturing	H	L	M	N/A	N/A

Nature dependencies materiality indicators – by dependency category

Business activity	Direct physical input	Enables production processes	Mitigates impact	Protection from disruption	Cultural benefits
Accommodation and food service activities	M	M	L	H	M
Administrative and support service activities	VL	L	L	L	M
Arable agriculture	VH	H	L	VH	L
Arts, sports and recreation	L	L	L	M	M
Chemicals, petrochemicals and pharma manufacturing	M	M	L	M	VL
Construction	L	M	L	H	N/A
Domestic, household, and subsistence activities	M	M	L	M	VL
Education	VL	L	L	M	VH
Electricity, gas, steam and air conditioning supply	L	L	L	M	N/A
Financial and insurance activities	L	L	L	M	M
Fisheries and aquaculture	H	H	M	VH	M
Food and beverages manufacturing	H	M	L	H	L
Food processing	M	M	L	H	L
Forestry	H	H	L	H	VL
Human health and social work activities	L	L	L	M	M
Legal and accounting activities	L	L	L	M	M
Livestock agriculture	H	H	L	H	L
Machinery and equipment manufacturing	M	M	L	H	VL
Maintenance and repair of motor vehicles	L	L	L	M	N/A
Management consultancy activities, other professional service activities	VL	L	L	L	N/A

Business activity	Direct physical input	Enables production processes	Mitigates impact	Protection from disruption	Cultural benefits
Manufacturing minerals	L	L	M	M	VL
Mining and quarrying	M	M	M	H	N/A
Printing and reproduction of recorded media	L	L	L	M	N/A
Professional, scientific and technical activities	L	L	L	L	L
Public administration and defence; compulsory social security	L	L	L	M	L
Publishing, broadcasting, and content production and distribution activities	VL	L	VL	L	M
Real estate activities	L	L	L	M	L
Renting and leasing activities	L	L	VL	M	M
Rubber and plastics manufacturing	L	L	L	M	VL
Telecommunications, computing infrastructure, and other IT services	VL	L	VL	M	L
Textiles, apparel, leather and footwear manufacturing	M	M	L	H	L
Transportation and storage	L	L	L	M	L
Water supply; sewerage, waste management and remediation activities	L	L	M	M	N/A
Wholesale and retail trade	L	L	VL	M	VL
Wood product manufacturing	M	M	L	M	VL

Key

Very high	>3.5	High	2.8–3.5	Medium	1.6–2.8	Low	0.5–1.6	Very low	0–0.5	Not applicable	N/A
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Annex 3: Nature governance categorisation

See Annex 4: Nature governance decision tree for user guide and information sources.

Client nature governance category	Criteria	Notes	Legal rationale for moving to the next step
Pre-alignment	<p>Any of the following:</p> <ul style="list-style-type: none"> No public nature-related disclosures or targets (aside from climate). Limited (not science-based) nature targets. 	Many organisations have not yet begun to address nature-related issues in a structured way. They may have no public disclosures or only very basic, non-aligned targets. How companies address these issues is anticipated to change as awareness of the importance of nature-related issues within corporate governance and risk management changes.	Directors have a duty to identify foreseeable material risks. CDP reporting provides a systematic framework for an initial assessment of nature-related risks, establishing the foundation for informed board decision-making and demonstrating a diligent risk management approach. ¹⁶
Starter	Reports to CDP, answering at least one nature-related module (biodiversity, forests, or water) in CDP's full corporate questionnaire. ¹⁷	Organisations may already report on climate issues through established reporting frameworks such as CDP, which recently expanded to a broader range of nature topics. CDP disclosures represent a valuable step toward greater transparency, a foundation for more comprehensive approaches.	As nature-related financial risks become increasingly recognised by regulators and markets, directors may need to assess material financial exposures. TNFD provides a market-standard framework for systematic financial risk assessment, supporting compliance with fiduciary duties. ¹⁸
Foundation	<ul style="list-style-type: none"> Makes TNFD Aligned Disclosures using a 'financial materiality' approach.¹⁹ or Sets SBTN validated science-based targets for nature.²⁰ 	TNFD Aligned Disclosures align with initial commitments to addressing nature-related issues. The TNFD recommends that report preparers use the financial materiality approach as a baseline.	Regulations such as the EU Corporate Sustainability Reporting Directive require double materiality assessment, though implementation timelines vary by organisation. Impact disclosure demonstrates comprehensive risk management and stakeholder consideration, reducing liability exposure from incomplete risk assessment and potential impact-related claims.

¹⁶ CDP, [Turning Transparency to Action](#).

¹⁷ CDP, [Full Corporate Questionnaire, An Overview \(2024\)](#); CDP, [Question Bank](#).

¹⁸ [Taskforce on Nature-related Financial Disclosures](#).

¹⁹ TNFD Aligned Disclosures means annual public disclosure of an organisation's nature-related dependencies, impacts, risks, and opportunities that align with the minimum recommendations of the TNFD. The TNFD recommends that report preparers provide 'information consistent with meeting the material information needs of capital providers as a baseline, consistent with the ISSB and the TCFD, with a focus on risk management and how dependencies and impacts on nature create risks and opportunities for an organisation's financial position', described as a financial materiality approach. TNFD, [Recommendations of the Taskforce on Nature-related Financial Disclosures](#) (September 2023), 41–43.

²⁰ SBTs for Nature are 'measurable, actionable, and time-bound objectives, based on the best available science, that allow actors to align with Earth's limits and societal sustainability goals' that have been validated by the Accountability Accelerator. See The Science Based Targets Network, [What are SBTs](#), [Target Validation](#); Accountability Accelerator, [Validation service for science-based targets for nature](#).

Client nature governance category	Criteria	Notes	Legal rationale for moving to the next step
Impact	Foundation requirements plus: <ul style="list-style-type: none"> • Publishes either: TNFD Aligned Impact Materiality Disclosures²¹ or a GRI biodiversity report;²² and • Sets SBTN validated science-based targets for nature.²³ 	<p>Impact materiality disclosures are important for understanding and communicating material impacts on nature. They guide strategic decision-making and align with high ambition to identify and mitigate nature impacts.</p> <p>Establishing science-based targets is critical for translating ambition into nature-related performance.</p>	<p>Once material nature-related risks and opportunities have been identified, directors have a legal duty to ensure these are effectively managed and that targets are implemented. Publishing a nature transition plan with integrated governance structures demonstrates that the organisation has systematic processes in place to manage these material issues. This supports directors in fulfilling their duty to oversee effective risk management frameworks and ensure strategic commitments are delivered.</p>
Strategist	Foundation and Impact requirements plus: <ul style="list-style-type: none"> • Annual progress disclosure against SBTs; and • Nature Transition Plan²⁴ (including rights-based approach as relevant)²⁵. 	<p>Reporting on progress against established targets demonstrates accountability and commitment to achieving set goals.</p> <p>Developing a transition plan reflects a strategic approach to achieving nature-positive outcomes through clear pathways. It is important to integrate human rights into nature-related actions, emphasising social equity as essential for successful transitions.</p>	<p>Legal risks from inconsistent public positions vs private actions. Policy disclosure reduces greenwashing liability, demonstrates authentic commitment, and aligns with emerging requirements for advocacy transparency and corporate political activity disclosure.</p>

21 TNFD Aligned Impact Materiality Disclosures means the inclusion of information within TNFD Aligned Disclosures on the organisation's 'most significant impacts on the economy, environment, and people, including impacts on their human rights'. This follows the GRI's definition of 'impact materiality'. TNFD, [Recommendations of the Taskforce on Nature-related Financial Disclosures](#) (September 2023) 41–43, 122; GRI, [GRI 3: Material topics](#) (2021).

22 The GRI's biodiversity standard is known as GRI 101: Biodiversity 2024 (GRI, [Topic Standard for Biodiversity](#)). The GRI is the global standard setter for impact reporting for a multi-stakeholder audience, contrasting with the focus of other reporting standards such as the International Sustainability Standards Board (ISSB) which focus on meeting the information needs of investors. (GRI, [Our mission and history](#); IFRS, [ISSB: Frequently Asked Questions: How do ISSB Standards approach materiality?](#)) The GRI Standards modular system incorporates universal, sector and topic standards to be used either for an entire sustainability report or to be used in part to disclose specific information (GRI, [How to use the GRI Standards](#)).

23 SBTs for Nature are 'measurable, actionable, and time-bound objectives, based on the best available science, that allow actors to align with Earth's limits and societal sustainability goals' that have been validated by the Accountability Accelerator. The Science Based Targets Network, [What are SBTs, Target Validation](#); Accountability Accelerator, [Validation service for science-based targets for nature](#).

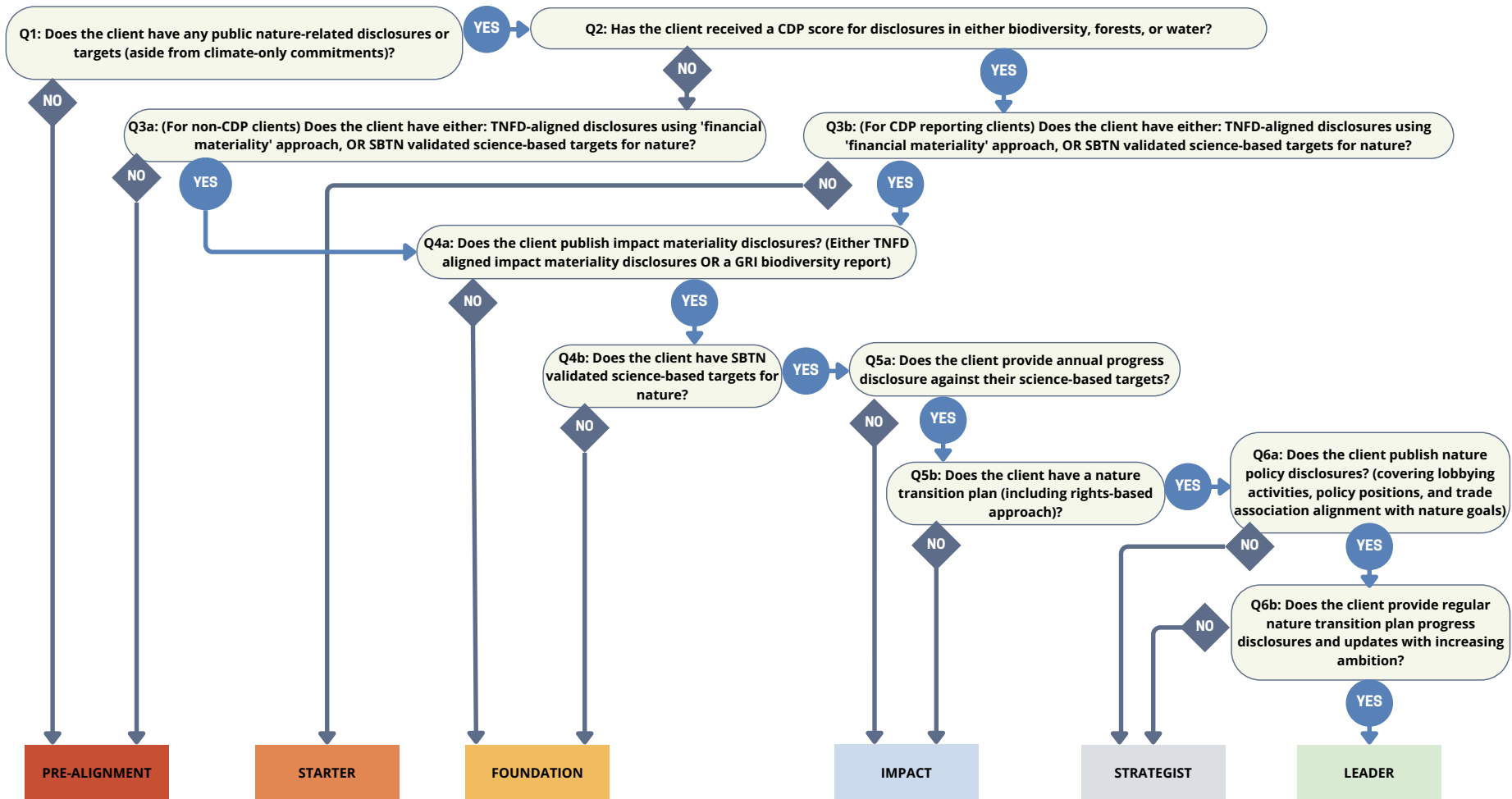
24 A Nature Transition Plan is a company-wide, strategic plan that lays out the company's goals, targets, actions, accountability mechanisms and intended resources to respond and contribute to the transition implied by the Kunming-Montreal Global Biodiversity Framework, where biodiversity loss is halted and reversed by 2030 to put nature on a path to recovery by 2050, aligned with best practice guidance from time to time. See TNFD, [Discussion paper on Nature transition plans](#) (October 2024) and Transition Plan Taskforce, [The Future for Nature in Transition Planning](#) (April 2024).

25 A rights based approach means that the Nature Transition Plan has been developed in collaboration with Indigenous People, local communities and stakeholders. (TNFD, [Discussion Paper on Nature Transition Plans](#) (October 2024), Box 2; TNFD, [Recommendations of the Taskforce on Nature-related Financial Disclosures](#) (September 2023), General Requirement 6).

Client nature governance category	Criteria	Notes	Legal rationale for moving to the next step
Leader	Foundation, Impact and Strategist requirements plus: <ul style="list-style-type: none"> • Nature Policy Disclosures;²⁶ and • Regular Nature Transition Plan progress disclosures and updates with increasing ambition. 	<p>Disclosure of lobbying activities indicates active engagement in shaping public policies related to nature.</p> <p>Disclosing progress against a transition plan shows ongoing commitment to the transition plan's goals, ensuring accountability over time. Transition plans are 'living documents' that are regularly assessed, improved and raised in ambition to adapt to evolving challenges and opportunities.</p>	

²⁶ Nature Policy Disclosures means public disclosure of the alignment of an organisation's: (1) lobbying activities; (2) nature policy positions; and (3) expectations for associations that it is a member of, with the Kunming Montreal Global Biodiversity Framework. This may also (but is not required to) include public disclosure of an organisation's engagement with external parties including actors throughout the value chain, trade associations, policy makers, and other stakeholders to create an enabling environment for implementing the Kunming-Montreal Global Biodiversity Framework. (Nature Action 100, [Company Benchmark Methodology](#) (September 2024), Indicators 6.1, 6.2 and 6.3.) See also CCLI, [The Green Mirage: Climate Lobbying and Corporate Greenwashing](#) (June 2024).

Annex 4: Nature governance decision tree



Please see the following page for information sources for decision tree questions

Annex 4: Nature governance decision tree

Information sources for decision tree questions

Q1: Find disclosures or targets on the company website (eg, in a section on environment, sustainability or corporate responsibility), annual financial reports, sustainability/ESG report, ISSB disclosures or CDP disclosures.

Q2: Find company CDP scores in biodiversity, forests, or water on the CDP Scores website (www.cdp.net/en/data/scores).

Q3 and Q4b: Find TNFD disclosures in the company's sustainability report, annual report, ISSB disclosures or investor relations website. Look for: (1) explicit reference to 'TNFD' or 'Task Force on Nature-related Financial Disclosures'; (2) discussion of how nature affects business financial performance;(3) TNFD-style structure: governance, strategy, risk management, and metrics/targets for nature.

Find companies with validated SBTs on the [SBTN's Target Tracker site](#).

Q4a: Find impact disclosures in the company's sustainability report, annual report, GRI report or investor relations website. Look for either: TNFD Impact Materiality: Discussion of the company's impacts ON nature/environment/people (not just risks TO the company from nature) or GRI Biodiversity Report: Reference to 'GRI 304: Biodiversity' or 'GRI 101: Biodiversity' standard, covering biodiversity impacts across the value chain.

Q5a: Find SBT progress reports in the company's annual reports, sustainability reports, or investor relations website. Look for annual updates showing progress against science-based targets with specific metrics.

Q5b: Find a Nature Transition Plan on the company's sustainability pages, annual reports, or regulatory filings. May be integrated within a Climate Transition Plan. Look for a strategic plan covering nature-related goals, targets, actions and timelines. It may be integrated within a Climate Transition Plan - this only qualifies if nature/biodiversity is comprehensively addressed. 'Rights-based' means developed with Indigenous Peoples and local communities – look for explicit mention of stakeholder/community consultation.

Q6a: Find Nature Policy Disclosures in company sustainability reports, policy pages or lobbying disclosures. Look for public disclosure of alignment with the Global Biodiversity Framework (GBF) regarding: (1) lobbying activities; (2) nature policy positions; and (3) trade association memberships and expectations. As the GBF is relatively new, nature policy disclosures may be evolving. Future information may be available on InfluenceMap (<https://influencemap.org/>).

Q6b: Find Nature Transition Plan progress updates by comparing multiple years of the company's transition plans. Look for: (1) annual progress reporting against previous targets; (2) updated targets with increased ambition over time.