

Workbook

**to Support Alignment of Corporate Action and
Monitoring, Evaluation, and Learning
with the National Biodiversity Strategies and
Action Plans (NBSAPs)**

The Nature
Conservancy 

with support from  Metabolic
Consulting

About this Publication

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The Nature Conservancy

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Introduction

Welcome to the workbook on aligning business action with National Biodiversity Strategies and Action Plans (NBSAPs). If you are new to this topic, we recommend to read our report "[Aligning Corporate Action and Monitoring, Evaluation, and Learning with the NBSAPs](#)" before starting with this workbook. Below you can find a short summary of that report:

Summary of the Report: Why This Topic Matters

The world is facing an urgent crisis—biodiversity loss is accelerating at an unprecedented rate due to habitat destruction, climate change, pollution, and unsustainable resource use. The consequences extend far beyond ecosystems, threatening economies, industries, and the very foundations of human well-being. Businesses, particularly those reliant on natural resources—such as agriculture, fishing, and tourism—are already experiencing operational disruptions, regulatory pressures, and evolving consumer expectations. The need for action has never been greater.

Yet, within this challenge lies an extraordinary opportunity. By integrating biodiversity into their strategies, businesses can mitigate risks, future-proof their operations, and become catalysts for global environmental change. The Kunming-Montreal Global Biodiversity Framework (GBF), adopted in 2022 by the 196 Parties to the Convention on Biological Diversity, provides a clear roadmap to halt and reverse biodiversity loss by 2030. It sets ambitious but necessary targets, including the conservation and restoration of 30% of the world's land, freshwater, and marine areas. To meet these commitments, Parties are developing National Biodiversity Strategy and Action Plans (NBSAPs)—critical instruments that guide national efforts to protect and restore nature.

For businesses, aligning with NBSAPs is more than a compliance exercise—it is a strategic imperative. It enhances supply chain resilience, secures access to sustainable financing, strengthens regulatory standing, and builds corporate reputation in an increasingly eco-conscious market. This journey involves adopting biodiversity indicators, integrating sustainability into governance structures, and actively participating in national and global policy discussions.

The path forward is clear. Companies that embed biodiversity into their decision-making will not only safeguard their long-term success but also play a defining role in shaping a nature-positive world. This workbook is your guide—a step-by-step resource to help your business navigate the transition, align with national biodiversity goals, and become a leader in the global movement to restore nature. The time for action is now.



Introduction

Purpose of This Workbook

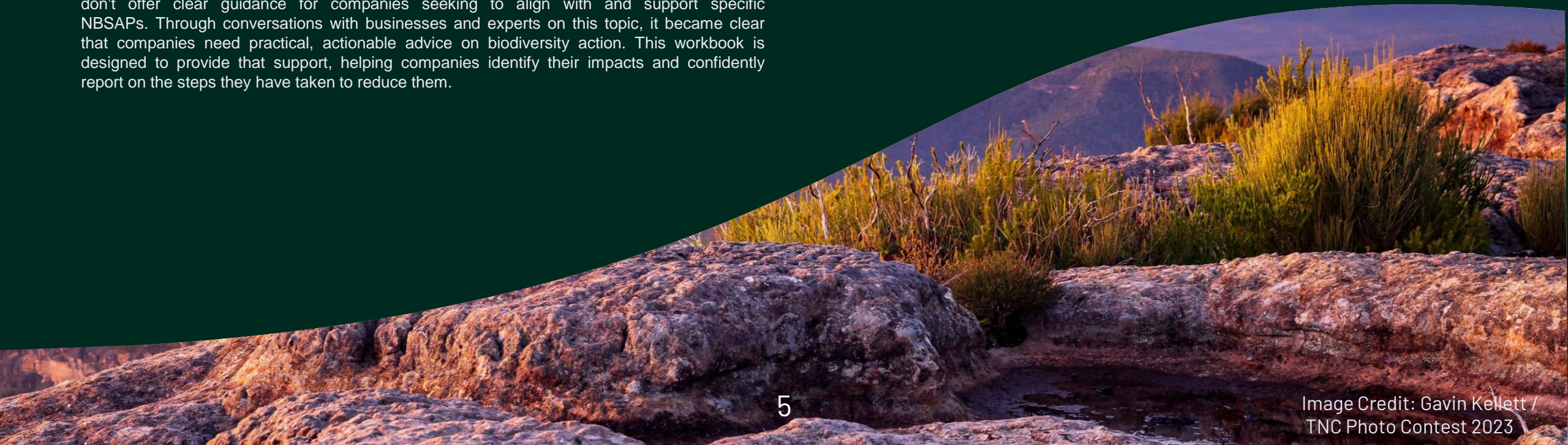
Building on the report, this workbook is designed to guide companies in aligning with NBSAPs. With complex business operations and competing pressures on business it can be challenging to navigate the fast-paced nature space that is currently developing. NBSAPs offer a clear path forward, as they are long-term plans supported by a wide range of stakeholders, and are nationally focused, allowing for the integration of local contexts and priorities. Using them to guide company action provides companies with concrete targets to work towards and align their strategies with.

This workbook builds on the work of other organizations, such as the [Align Project](#) and the KPMG report "[Enabling business contributions to the Global Biodiversity Framework](#)" alongside its corresponding [mapping document](#). These reports all cover important topics and have been key sources of information for the development of this workbook. However, these resources don't offer clear guidance for companies seeking to align with and support specific NBSAPs. Through conversations with businesses and experts on this topic, it became clear that companies need practical, actionable advice on biodiversity action. This workbook is designed to provide that support, helping companies identify their impacts and confidently report on the steps they have taken to reduce them.

We recommend a step-by-step approach for aligning your business with NBSAPs:

- Step 0:** Prepare Your Business
- Step 1:** Identify Relevant NBSAPs
- Step 2:** Select NBSAP Targets and Actions
- Step 3:** Develop Your Action Plan
- Step 4:** Implement Your Action Plan
- Step 5:** Report on Progress

The navigation graphic on pages 7 and 8 will guide you to the best starting point for your company.



Glossary

Kunming-Montreal Global Biodiversity Framework (GBF): Adopted under the CBD at COP15, the GBF sets out four global goals and 23 targets to halt and reverse biodiversity loss by 2030. By focusing on ecosystem restoration, sustainable use, fair benefit-sharing, and financial support, it offers a clear path for global action.

National Biodiversity Strategy and Action Plan (NBSAP): NBSAPs are country- or territory-driven tools that bring global biodiversity commitments to life, turning them into national priorities and actions. They offer a strategic framework for integrating biodiversity across all sectors, aligning with the GBF, and tracking progress on national goals.

National Targets: Specific biodiversity goals set by a country or territory to address conservation challenges, often aligning with global targets like those in the GBF.

National Report: Publicly available reports that disclose a country's or territory's progress towards targets set out in the NBSAP or national targets. The most recent national report round was published in 2018 with the next one due in 2026 (NR7).

Theory of Change (ToC): A strategic planning framework that maps out how specific interventions will lead to desired long-term outcomes. It helps clarify assumptions and show how efforts connect to results.

Monitoring, Evaluation and Learning (MEL): A systematic process for tracking progress, assessing effectiveness, and improving programs based on data-driven insights and lessons learned.

Adaptive Management: A flexible, iterative approach to decision-making that adjusts strategies and actions based on new evidence, uncertainties, and changing conditions to improve outcomes.

Materiality: While there are various ways to interpret materiality, the most common definition comes from the Global Reporting Initiative (GRI): topics that reflect an organization's significant economic, environmental, and social impacts or substantially influence the assessments and decisions of its stakeholders.

Double Materiality: Double Materiality is the consideration of a company's impacts on nature (inside-out perspective), and the financial risks and opportunities arising from its dependency on nature (outside-in perspective).

Science Based Targets Network (SBTN): SBTN has developed a methodological framework to enable companies and financial institutions to set quantifiable, science-based targets for nature. It draws on planetary boundaries and ecological thresholds to guide action across four key domains: freshwater, land, biodiversity, and oceans.

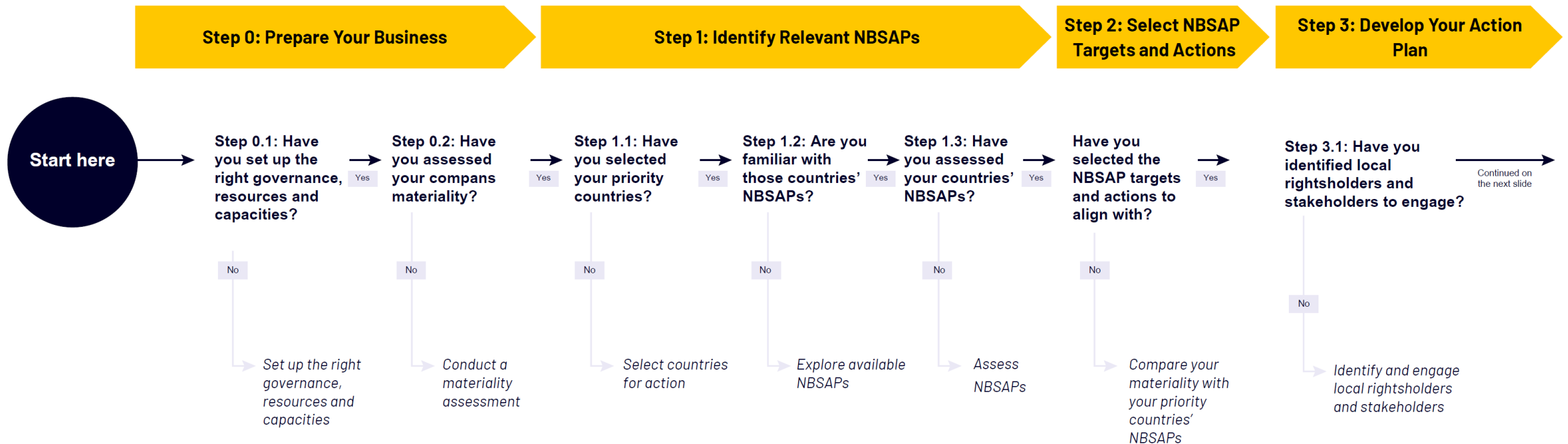
Taskforce on Nature-related Financial Disclosures (TNFD): A market-led initiative that provides a structured approach for organizations to assess, manage, and disclose nature-related dependencies, impacts, risks, and opportunities. TNFD's framework is aligned with the TCFD (Task Force on Climate-related Financial Disclosures) and applies the LEAP (Locate, Evaluate, Assess, Prepare) methodology to integrate nature-related considerations into corporate and financial decision-making.

Corporate Sustainability Reporting Directive (CSRD): An EU regulatory framework that strengthens and expands sustainability reporting requirements for companies, replacing the Non-Financial Reporting Directive (NFRD). The CSRD mandates detailed disclosures on environmental, social, and governance (ESG) impacts, risks, and opportunities, following the European Sustainability Reporting Standards (ESRS) and incorporating the principle of double materiality to ensure transparency for investors, regulators, and other stakeholders.

The Steps in Focus

This workbook walks you through each step, but there's no one-size-fits-all approach. Every company's path is unique. The next two pages give an overview of the workflow to help you find the right starting point.

Already clear on your impacts and the NBSAP you want to align with? Feel free to skip Steps 0 and 1 and dive straight into Step 2.

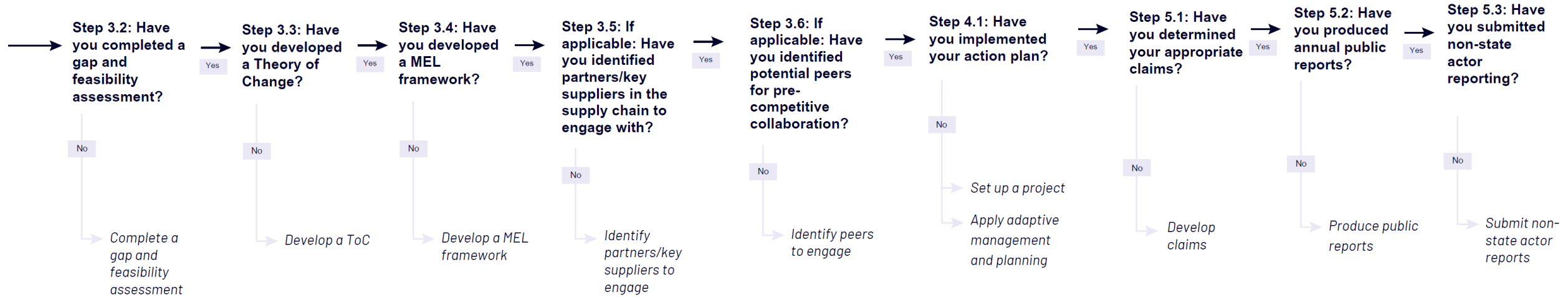


The Steps in Focus

Step 3: Develop Your Action Plan

Step 4: Implement Your Action Plan

Step 5: Report On Progress



Step 0:

Prepare Your Business



Image Credit: Mary Chambers /
TNC Photo Contest 2019

Prepare Your Business

Step 0.1 Set Up the Right Governance, Resources, and Capacities

Strong nature strategies are collaborative and should be woven into your organization's structure. Taking an inter-departmental approach helps identify material topics and ensures key business functions are engaged—making NBSAP alignment more effective. This process often calls for the right internal governance, resources, and capacity to drive meaningful action. The next section provides examples of stakeholders to involve along the way.

Internal Stakeholder	Relevant Role & Responsibilities
Sustainability & Nature Team	Most large organizations have dedicated Sustainability staff, and a growing number now are adding a Biodiversity or Nature Lead. If there is no central lead for Sustainability initiatives, an ESG lead or committee can coordinate inter-departmental initiatives.
Procurement & Operations	Procurement teams offer key insights into the value chain and are essential when assessing supply chain impacts. Operations teams often manage utility data, like water usage across sites and facilities.
Finance	Finance teams typically handle annual ESG data reporting, which can also support NBSAP alignment. Their role is vital in securing budget approvals for adequate resourcing.
Legal & Enterprise Risk Management (ERM)	Legal and ERM teams oversee compliance and risk mitigation. They also assess nature-related risks and opportunities as part of Double Materiality Assessments.
Public Affairs	Public Affairs plays a key role in upholding your company's commitments and safeguarding its reputation.
Board & C-Suite	Securing Board and C-Suite support is crucial for setting meaningful targets. Depending on your internal governance structure, setting up regular meetings to update skeptics and champions is critical to project success.

Some useful engagement tools can include:

- *Setting up a Nature / Biodiversity taskforce across various business units*
- *Hosting drop-in education and discussion sessions*
- *Providing reading, resources and simplified content to engage various stakeholders*

Top Tip

Materiality assessments can be time-intensive. Involving colleagues early on boosts efficiency and builds ownership, making the process smoother and more collaborative. Additionally, make sure you have the right people (i.e. with data access and subject knowledge) plus the necessary budget. Securing your team and resources upfront sets the stage for a successful assessment.

Prepare Your Business

Has your company already completed a materiality assessment?

If YES – you can go straight to Step 1

Step 0.2 Assess Your Company's Materiality

To make NBSAP alignment both efficient and effective, start by assessing your company's impact on nature and its dependencies on natural resources. Consider using a Double Materiality approach—aligned with CSRD, TNFD, and SBTN recommendations—which looks at both your company's impacts on nature and how your business depends on it. This also helps identify related risks and opportunities.

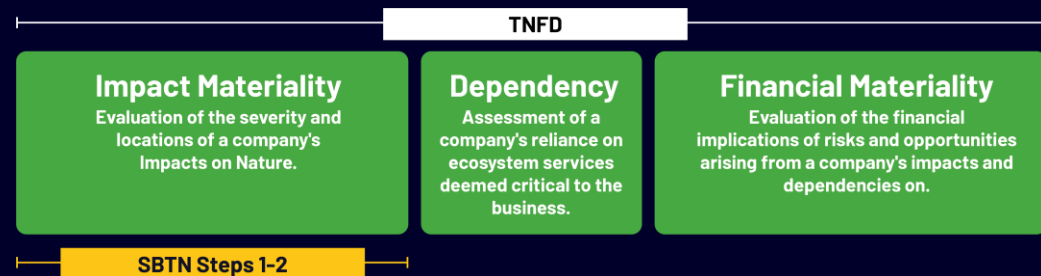
To kick off your company's impact materiality assessment, follow the Science Based Targets Network (SBTN) [Steps 1 & 2 methodology](#). It offers a robust, scientific approach to understanding impacts on nature. Using the SBTN Sector Materiality Tool is a great place to start.

Companies should also consult TNFD's [Guidance on the identification and assessment of nature-related issues: the LEAP approach](#)

The [SBTN Materiality Screening Tool](#) identifies expected material impacts (pressures) according to your company's relevant ISICs, and may also choose to use the [ENCORE Tool](#) to assess dependencies which are not yet included in the SBTN Materiality Screening Tool.

Key Term

Double Materiality is the consideration of a company's impacts on nature (inside-out perspective), and the financial risks and opportunities arising from its dependency on nature (outside-in perspective).



SBTN Materiality Screening provides an indication of expected materiality across the below pressures on nature—major drivers of biodiversity loss—according to sector and economic activities within an organization's direct operations and value chain:



LAND & LAND USE CHANGE



FRESHWATER ECOSYSTEM USE & CHANGE



MARINE ECOSYSTEM USE & CHANGE



WATER USE



OTHER RESOURCE USE CATEGORY



GHG EMISSIONS



SOIL POLLUTION

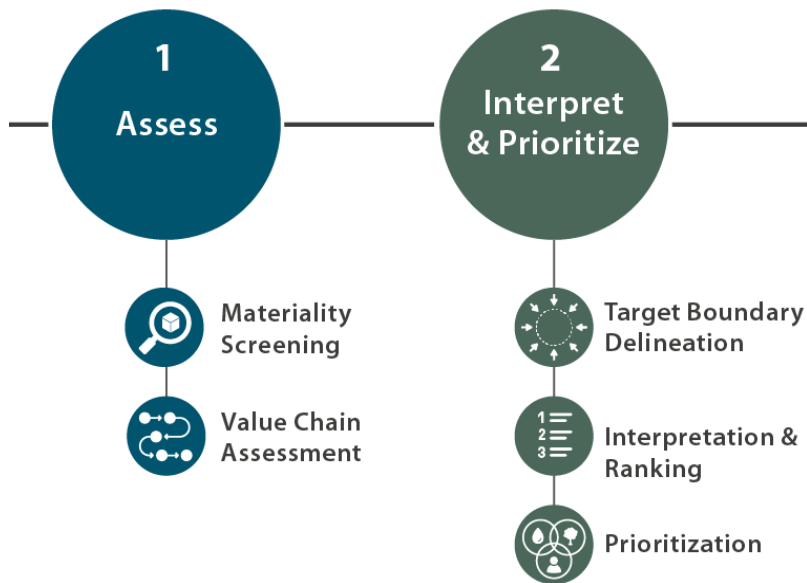


WATER POLLUTION

Prepare Your Business

Step 0.2 Assess Your Company's Materiality

Your materiality assessment tells you which parts of your business—such as areas of operation or commodities within supply chains—drive the greatest impact. To make meaningful changes, it's essential to take a country- or territory-specific approach. Focus on the countries or territories where your business has the most significant impact. Prioritizing these regions helps target efforts where they matter most.



Assess

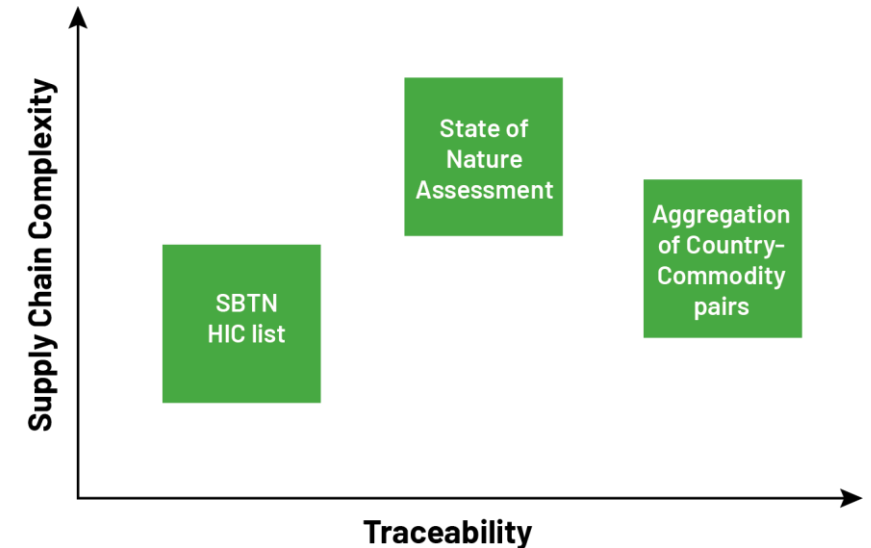
The SBTN Materiality screening tool is a strong starting tool. However, depending on your products and factors like supply chain complexity and traceability, a more detailed impact assessment may be necessary (see right Figure).

Interpret & Prioritize

SBTN Step 2 helps companies in prioritizing sourcing decisions by ranking country- or territory-commodity pairs based on geographic impact.

SBTN validation

If you'd like to verify your companies' calculations, SBTN offers validation for Step 1 and 2.



How you select priority countries or territories will depend on your specific circumstances. If traceability is limited, start by monitoring the sourcing locations of your SBTN High Impact Commodities. For a deeper analysis, evaluate the State of Nature in sourcing regions to better assess country- or territory-commodity combinations. Leading companies go even further by aggregating country- or territory-commodity data to spotlight these high-priority sourcing regions.

Source: [SBTN](#)

Prepare Your Business

Step 0.2 Assess Your Company's Materiality

After completing an impact materiality assessment, companies typically move on to assess their dependencies and related risks & opportunities. By considering both impact and financial materiality, you gain a complete view of the nature-related topics your company should prepare for—and which NBSAPs are most relevant to your context.

Some useful definitions (source: [TNFD glossary](#))

Dependencies (on Nature): The environmental assets and ecosystem services an organization relies on to operate.

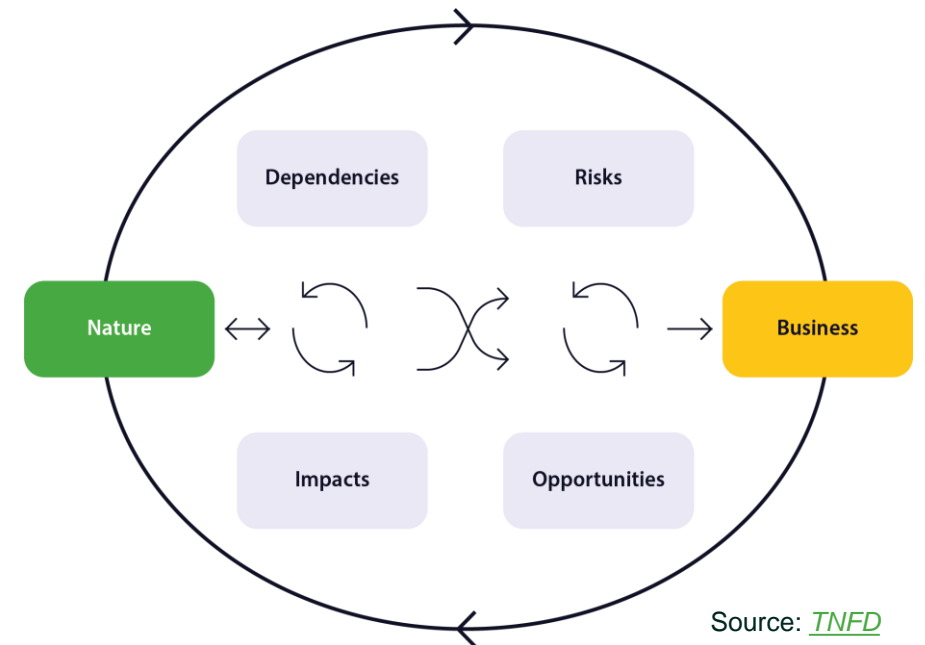
Nature-related physical risks: Risks linked to the degradation of nature (e.g., soil quality loss, species decline) and the resulting loss of ecosystem services. These risks can be **chronic** (e.g., declining pollinators reducing crop yields) or **acute** (e.g., natural disasters).

Nature-related transition risks: Risks from failing to align with efforts to protect or restore nature, driven by shifts in policy, technology, markets, or public sentiment. This includes policy, market, technology, reputational, and liability risks.

Nature-related systemic risks: Risks caused by interconnected tipping points in nature, leading to large-scale cascading physical and transition risks that prevent recovery. This includes both financial and ecological system breakdowns.

Nature-related opportunities arise when organizations create positive impacts on nature or mitigate negative ones. These opportunities emerge by:

- **Managing nature-related risks** (e.g., preventing ecosystem loss that businesses and society rely on).
- **Transforming business models and investments** to restore nature, regenerate ecosystems, and implement nature-based solutions.



Impacts, Dependencies, Risks and Opportunities are interrelated - risks and opportunities stem from a companies' impacts and dependencies on nature.

Prepare Your Business

These example companies will be referenced throughout the workbook to illustrate how companies can apply specific guidance steps.

Introduction to Practical Examples

PRACTICAL EXAMPLE: SUSTAINAFEED

SustainaFeed, a USA-based livestock feed manufacturer specializing in soy-based feed supplement for poultry, swine, and cattle, seeks to align with relevant NBSAPs. The company's value chain is structured as follows:

- **Upstream:** Sources soybeans from Argentina, Brazil, and the USA through direct purchases from farmers and intermediaries.
- **Direct Operations:** Processes soymeal and supplements in USA crushing plants.
- **Downstream:** Distributes supplements domestically and internationally (within the USA and to EU and China) for use in formulated animal feed.

There are a number of supply chain challenges that need to be addressed in order to align with NBSAPs, including: **1) upstream traceability:** intermediary sourcing complicates transparency, and **2) sustainability compliance:** the company must meet deforestation-free sourcing requirements, particularly for EU markets under the EUDR.

To prepare for alignment, SustainaFeed identifies its likely sourcing areas based on **known sourcing** of High Impact Commodities (HICs) and by using global soy production data (e.g. FAO) to **estimate sourcing** patterns. It prioritizes key geographies for biodiversity efforts based on **this geographic information, HIC volumes, and global State of Nature datasets**. Once potential priority countries are identified, SustainaFeed's ESG committee - comprising Legal, Compliance, Procurement, and Sustainability - conducts stakeholder discussions to confirm the priority countries. See **Step 1** for next steps on selecting relevant NBSAPs.

PRACTICAL EXAMPLE: GREENMINE MATERIALS

GreenMine Materials, a mining company specialized in bauxite extraction, alumina refining, and aluminum smelting and production, has a complex yet highly traceable supply chain. It seeks to align with relevant NBSAPs to help mitigate key environmental impacts in regions in which they operate. Using the SBTN Materiality Screening Tool, GreenMine assesses material pressures across direct operations (its mining activities and bauxite-aluminum processing) and sourcing. Bauxite/Aluminum is a HIC. Since its operations are primarily in Australia, it is its top priority country.

Some of Green Mine's sourcing of logistical equipment and machinery comes from the USA and China, so it lists these as lower in priority. See **Step 1** for next steps on selecting relevant NBSAPs.

ORGANIZATIONAL BOUNDARY	ISIC CODE	MATERIAL PRESSURES	LOCATION
Direct Operations	Mining and processing of non-ferrous metal ores (bauxite)	Freshwater Use, GHG emissions, Non-GHG emissions, Soil Pollutants, Land Use, Water Pollution, Water Use, Biological Alterations	Australia
Upstream (sourcing of equipment and machinery)	Mining and quarrying		
	Manufacture of special-purpose machinery	Soil Pollutants, Land Use, Water Pollution, Water Use	China US

Step 1:

Identify Relevant NBSAPs



Identify Relevant NBSAPs

Step 1.1 Select Countries for Action

After completing your **Materiality Assessment**, the next step is to identify the countries where your most significant impacts, dependencies, risks and opportunities are likely to occur. These will be your key geographies for NBSAP alignment.

✓ List of material countries

Country or Territory	Impact(s)	Dependencies	Risks & Opportunities

Top Tip

Involving stakeholders from your governance team can add valuable insight, but there's no need to overcomplicate the process. The number of countries or territories you select will depend on your company's context. At this stage, focus on identifying where the greatest impacts, dependencies, risks, and opportunities lie—without already thinking ahead about existing relationships or local contexts. The next step will guide you through deciding which NBSAPs to align with.

Identify Relevant NBSAPs

Step 1.1 Select Countries for Action

With your top material countries or territories identified, you can now prioritize which ones are best suited for NBSAP alignment. Use the decision tree to help select your initial focus areas. To help you answer the questions in the decision tree, it can be helpful to consider the following questions first:

1. Previous Assessments

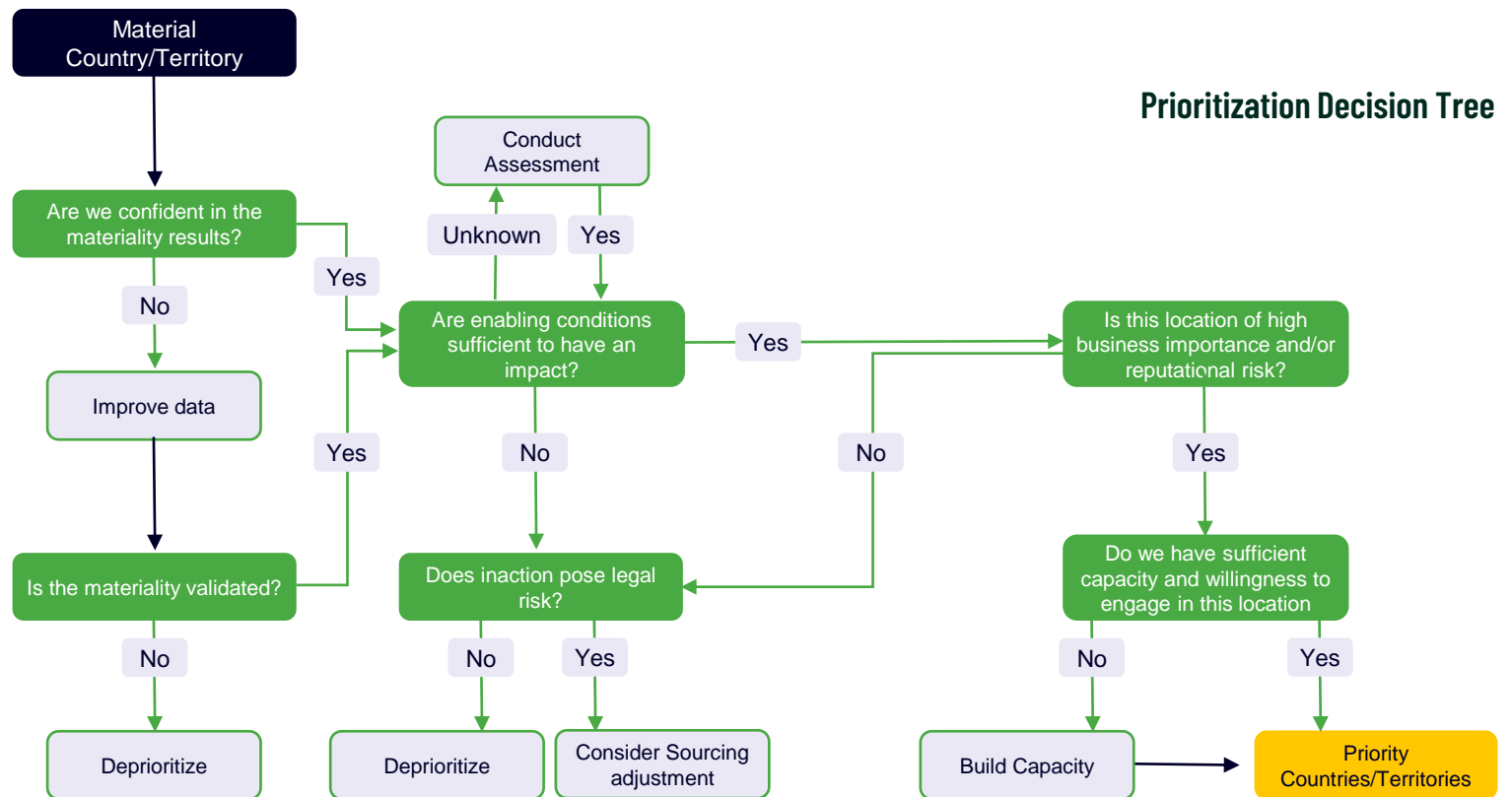
How robust are our materiality results? Have we conducted an assessment on enabling conditions in this country or territory and what did this result in?

2. Expertise & Capacity

Do we have the knowledge and capacity to take meaningful action in this country or territory?

3. Business & Legal Context

Are there current or upcoming regulations in this country or territory that our company needs to comply with? Are there strong reputational implications within this country or territory? Do these areas hold significant value for local communities or governments?



Identify Relevant NBSAPs

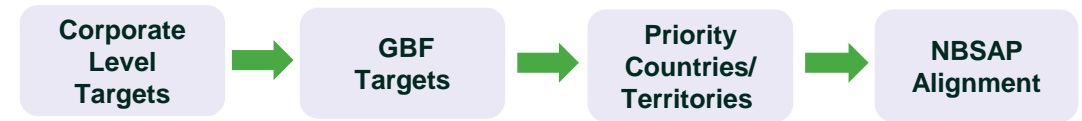
Step 1.1 Select Countries or Territories for Action

If your company has (already) completed a double materiality assessment and set strategic objectives under the Global Biodiversity Framework (GBF), the next step is to align these goals with your operations.

This approach follows the Taskforce on Nature-related Financial Disclosures (TNFD) guidance for nature transition plans. The TNFD highlights the value of embedding GBF targets into business models and value chains, ensuring corporate actions support global biodiversity goals. If your company already has GBF targets, use them as a starting point to align with countries or territories in your operations or value chain that share similar targets.

Aligning your company's GBF targets with these entities, not only follows **TNFD recommendations** but also **helps manage nature-related dependencies, impacts, risks, and opportunities**—boosting resilience and sustainability across your business.

*Has your company already completed a materiality assessment, and set GBF-aligned corporate targets?
If YES – this step can be your starting point in aligning with the right NBSAPs.*



***Step-by-step approach to NBSAP alignment with Corporate-Level Targets as the starting point.** Start by identifying your existing corporate-level targets and checking for relevant GBF targets to align with. For instance, if your company has a pesticide reduction target, consider aligning with Target 7 which promotes the reduction of pollution risk from all sources. Then, review the NBSAPs of countries or territories where your company operates to find alignment opportunities or gaps to address.*

Identify Relevant NBSAPs

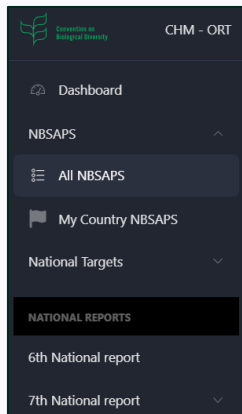
If no NBSAP is found for the country or territory you selected, go to the next page to see how to engage with Parties on NBSAP development.

Step 1.2 Explore Available NBSAP(s)

With your priority countries or territories selected, the next step is to check which NBSAPs are available in those countries or territories via the [CBD Online Reporting Tool](#).

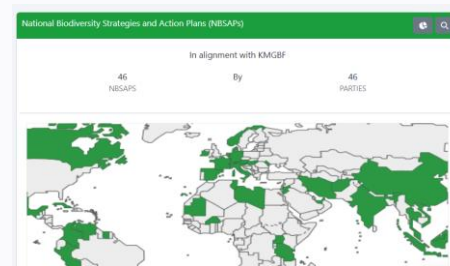
Dashboard

On the homepage you're welcomed by a dashboard, to find NBSAPs, click the icon: "NBSAPS."



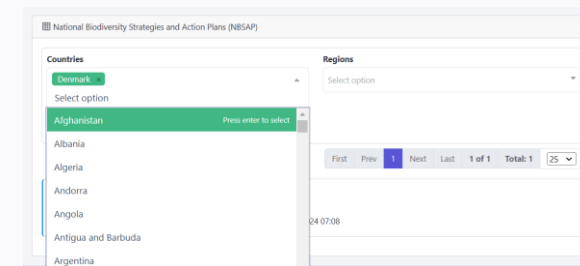
Homepage

A map showing all NBSAPs is also available on the homepage, as well as the latest updates made in the directory.



Search Tool

To check whether your priority locations have an existing NBSAP, you can search either by country or territory, or by region.



Document Selection

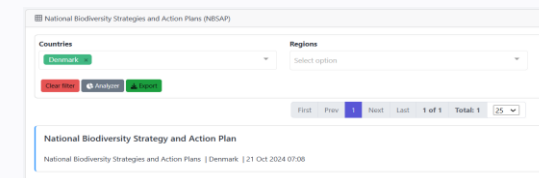
Different information points are available, to download and access the file scroll down to the tab titled: "NBSAP document"

NBSAP document(s)	
NBSAP document(s) and websites, links or other relevant document(s)	
Language	Url
English	WEB_ENGLISH_National_handlingplan_for_biodiv_2024.pdf



Search Result

Once a priority country or territory is found, the latest file will be made visible below.



Source: [CBD Online Reporting Tool](#)

Identify Relevant NBSAPs

Step 1.3 Assess Your Priority Countries' or Territories' NBSAPs

For each relevant NBSAP, check if it has been updated to reflect the 2022 GBF targets. If not, consider reaching out to the appropriate agencies.

There are three possible scenarios, each with suggested next steps:



How to engage with a Party on NBSAPs

- Join or form a Leading Business Advisory Group or ongoing stakeholder engagement processes.
- Find the appropriate contact within the government body. This is typically the Ministry of Environment or the Ministry/Agency/Department responsible for natural resources. You can refer to the [CBD country profile website](#) to find the CBD National Focal Points for each country or territory and their contact details.
- Contact them explaining your company's interest.
- Define the scope of your engagement and set up a timeline and plan for regular meetings (if appropriate).
- Raise awareness amongst other businesses by conducting outreach activities such as roundtable discussions, and communication materials.
- Advise your government in developing an NBSAP that aligns with the role and responsibility of business.
- Engage stakeholders in a transparent dialogue that is documented and publicly available.
- The end result of this engagement can include a clearly defined business plan. Further information can be found in this [guide](#) by the Business for Nature.

Source: [Business for Nature, 2023](#)

Identify Relevant NBSAPs

PRACTICAL EXAMPLE: SUSTAINAFEED

Through its materiality assessment conducted using the SBTN process, SustainaFeed identified three countries where its operations have the most significant environmental impacts: **Argentina, Brazil, and the USA**. Following the SBTN guidance, the company mapped various pressures along different points of the supply chain (upstream, midstream, and downstream). These pressures varied by country but included: **land use and land-use change, water use, soil & freshwater pollution, and climate change**.

Among these priority countries, [Argentina's NBSAP](#) stands out as a key reference for SustainaFeed's sustainability alignment. In contrast, Brazil's NBSAP is outdated and does not align with the Kunming-Montreal Global Biodiversity Framework*, while the United States does not have an NBSAP.

SustainaFeed retrieves Argentina's NBSAP from the [Online Reporting Tool](#) and identifies several axes (i.e., **priority themes**) in the NBSAP that are particularly relevant to its operations:

- Axis 1: **Conservation and Sustainable Use of Biodiversity**
- Axis 2: **Knowledge and Information Management on Biodiversity**
- Axis 4: **Sustainable production and consumption practice**

In **Step 2**, the company will further refine its focus by **prioritizing specific targets** within these axes based on its internal sustainability commitments.

*Since Brazil has not updated its NBSAP, SustainaFeed's team decides to engage with the country's Ministry of Environment and Climate Change to support the update process and establish strategic alignment from the outset.

PRACTICAL EXAMPLE: GREENMINE MATERIALS

Using the [SBTN Materiality Screening Tool](#), GreenMine identified key environmental pressures mainly from its extraction and on-site processing activities. These pressures include **land use and land-use change, water use (marine and freshwater), GHG emissions, soil and water pollution, and other resource use**.

From the shortlist of priority countries that were made, GreenMine decides to **align with Australia's NBSAP** since most high volume HIC is **bauxite** sourced from Western Australia and operations here are exerting significant environmental pressures.

GreenMine accesses Australia's NBSAP through the [Online Reporting Tool](#) and finds that it is up to date and aligned with the Kunming-Montreal Global Biodiversity Framework (GBF) targets. The plan outlines three key biodiversity goals, supported by three 'Enablers of Change': **Mainstreaming Nature, Equitable Participation, and Sharing & Building Knowledge**. Each goal is accompanied by specific objectives, some of which include targeted actions to address the most critical aspects of biodiversity restoration.

After reviewing Australia's NBSAP, GreenMine will **identify NBSAP targets and actions** where it can contribute by mitigating these pressures (See **Step 2**).

Step 2:

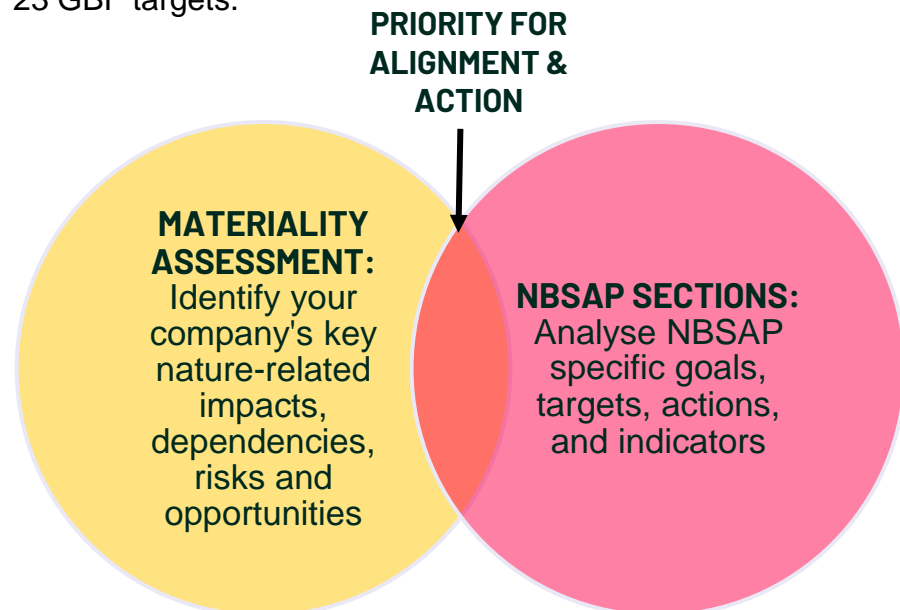
Select NBSAP Targets and Actions



Select NBSAP Targets and Actions

Step 2 Compare Your Materiality With Your Priority Countries' or Territories' NBSAPs

NBSAPs cover many aspects of biodiversity protection and restoration. To effectively align with a country's or territory's specific NBSAP, companies should **prioritize the targets and actions most relevant to their operations and value chains** and their environmental impacts, dependencies, risks, and opportunities. It's important to note that the structure of NBSAP targets varies by country or territory. Some countries or territories group their targets under national objectives and themes, while others set a national target for each of the 23 GBF targets.



*If your business has diverse impacts and dependencies as well as a complex supply chain, the initial identification of relevant NBSAP targets and actions may result in too many areas for alignment. To maximize your company's positive contributions, **use this process to refine your focus and prioritize for meaningful action:***

- 1) **Overlap with priority areas:** Check where priority areas and NBSAP targets overlap;*
- 2) **Business integration:** Identify where company sustainability targets align with NBSAP targets;*
- 3) **Select for impact:** Analyse NBSAP targets and actions where you have the greatest potential to drive positive change.*

Overlap with priority areas

Business integration

Select for impact



PRACTICAL EXAMPLE: GREENMINE MATERIALS

Select NBSAP targets and actions

Overlap with priority areas

Business integration

Select for impact

Following the materiality assessment, GreenMine Materials seeks to align with [Australia's NBSAP](#) to enhance its efforts in addressing the significant environmental pressures from its operations in Western Australia. This process involves **identifying NBSAP targets and actions that overlap with the company's environmental pressures and where it can contribute by mitigating these impacts.**

Australia's NBSAP includes 6 main targets across 12 objectives, each supported by progress measures. While certain objectives and targets are relevant to GreenMine's specific environmental impacts and dependencies, others are not. **Below are examples of objectives, targets and progress measures that GreenMine recognizes as possibly relevant.**

Objective 5: Improve conservation management of Australia's landscapes, waterways, wetlands and seascapes

Target: Priority degraded areas are under effective restoration by 2030

Target: Protect and conserve 30% of Australia's landmass

Progress measures:

- 5C:** # and extent of areas protected or conserved by private landowners through stewardship or agreements
- 5D:** # of protected areas incorporating future climate scenarios and adaptation responses in planning and management
- 5F:** Extent of effective restoration efforts in priority degraded terrestrial, marine, coastal, and inland water areas

*GreenMine Materials is exploring efforts to restore and protect disturbed former **mining lands** and other owned lands above and beyond what is required through regulation. This aligns with **NBSAP Objective 5**, its targets, and progress measures for **degraded area restoration**.*

Objective 8: Use and develop natural resources in an ecologically sustainable way

Target: Increase Australia's circularity rate and reduce pollution and its impacts on biodiversity by 2030

Progress measures:

- 8A:** # of catchment-scale water management plans and decisions considering environmental flow requirements
- 8D:** Extent of integration of natural capital accounting in sustainable development of natural resources
- 8E:** Circularity rate of Australia's economy
- 8F:** Extent of total material footprint
- 8I:** Average resource recovery from all waste streams

*GreenMine Materials' efforts also align with **NBSAP Objective 8**, its targets, and progress measures for **sustainable resource use, including:***

- water stewardship efforts
- freshwater use reduction
- water and waste recycling to recover metals and minerals
- incorporating reuse and recovery of metals from end uses, including automotives and electronics



PRACTICAL EXAMPLE: GREENMINE MATERIALS

Select NBSAP targets and actions

Overlap with priority areas

Business
integrationSelect for
impact

After identifying which NBSAP targets and progress measures align with its initiatives, **GreenMine can refine its focus by selecting the most relevant ones.**

Prioritizing target areas where its operations and stakeholder engagement can drive meaningful impact will strengthen both corporate and national biodiversity goals.

For example, GreenMine's land stewardship commitments somewhat align with Australia's restoration target and particularly progress measure 5F. But there is room to be more ambitious.

Top Tip

Companies are encouraged to align with and support countries' or territories' NBSAPs, though the ambition of these plans can vary. For example, some countries like Australia have faced criticism for their limited ambition. This raises an important question: Should companies simply follow national targets or aim higher? While businesses must align with the global biodiversity goals of the GBF, the way this translates into national actions varies significantly. When corporate ambition surpasses national targets, companies should take a proactive role—engaging policymakers, collaborating with stakeholders, and leading by example to inspire stronger national commitments. By addressing this gap constructively, companies can foster greater alignment between public and private sector efforts.

Prioritized NBSAP target progress measures

Target: Priority degraded areas are under effective restoration by 2030

Progress measure 5F: Extent of effective restoration efforts in priority degraded terrestrial, marine, coastal, and inland water areas

Target: Protect and conserve 30% of Australia's landmass

Progress measure 5C: # and extent of areas protected or conserved by private landowners through stewardship or agreements

Target: Increase Australia's circularity rate and reduce pollution and its impacts on biodiversity by 2030

Progress measure 8A: # of catchment-scale water management plans and decisions considering environmental flow requirements

GreenMine *existing* relevant sustainability commitments and actions

GreenMine is currently committed to **restoring 1,000 hectares of operational and non-operational land by 2030**. It already has a regulatory requirement under its permits to assess biodiversity risks, apply the mitigation hierarchy, and pursue restoration, rehabilitation, and reclamation to achieve no net loss in biodiversity.

It identifies a further opportunity to support 5C and 5F (pg. 26)

Inspiration drawn from ICMM

The company's current relevant commitments include 1) reducing freshwater use by 25% by 2030 through responsible water management; and 2) achieving zero discharge of untreated wastewater by 2028. Specific actions include implementing water recycling systems, sustainable sourcing, and advanced wastewater treatment to ensure regulatory compliance.

The company identifies a new opportunity to support catchment-based approaches and achieve contextual water targets in basins it impacts.

Note: while the remaining case studies for GreenMine do not focus on new objectives relating to contributions to catchment-scale efforts, the company explores this including through setting science-based targets for freshwater.



PRACTICAL EXAMPLE: GREENMINE MATERIALS

Revise sustainability commitments

Overlap with priority areas

Business integration

Select for impact

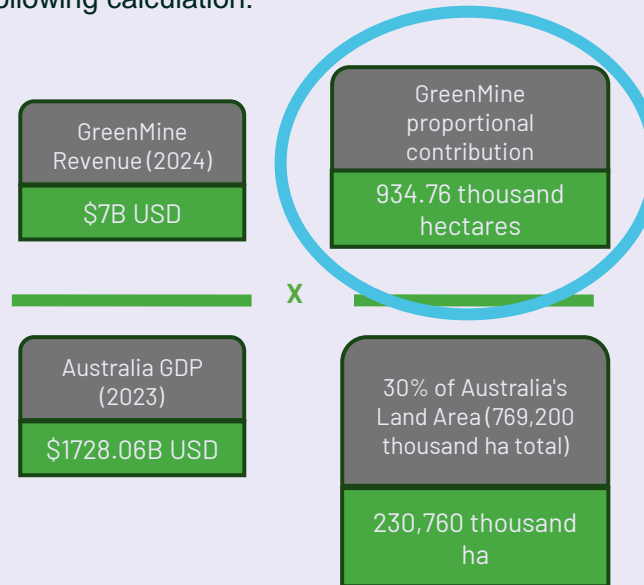
Once GreenMine evaluates its existing sustainability commitments and actions in light of relevant NBSAP targets and progress measures, **GreenMine decides to expand its restoration commitments.**

GreenMine already has a site-level No Net Loss requirement set by regulation, which it chooses to expand into a Net Gain commitment. It will align with [ICMM guidance](#), build from its Environmental Impact Assessment, and follow monitoring guidelines set through regulation. It also expands its restoration commitment on owned and operational land to scale to 30% of its total footprint.

Since GreenMine recognizes the need to drive ambition in support of Australia's restoration efforts, it is also prepared to go above and beyond these activities on its owned land. It also wants to ensure the scale of its restoration work is commensurate to its responsibility as a major bauxite mining company in the country.

To secure internal buy-in for this restoration work, and to ensure a significant contribution to the country's nature objectives, GreenMine chooses to use the following data and calculation to determine its voluntary significant contribution to Australia's restoration efforts.

To determine how many hectares of restoration would constitute a significant, scaled contribution towards Australia's national objectives, GreenMine uses the following calculation:



Australia does not have a quantified hectare goal for restoration, as its priority degraded areas are still being identified, so GreenMine chooses to use 30% in line with Target 2 of the GBF. The company also chooses to round up when setting its new commitment.

Prioritized NBSAP target progress measures

Target: Priority degraded areas are under effective restoration by 2030

Progress measure 5F: Restoration efforts in priority degraded terrestrial areas

GreenMine Existing commitments	New & Revised Commitments
Site-level No Net Loss of biodiversity for mining projects (required under permit)	Site-level Net Gain of biodiversity for mining projects
Restoring 1,000 hectares of operational and non-operational land by 2030	Restoring and protecting 30,000 hectares of owned operational and non-operational land (30% of the land it uses) in addition to what is legally required by 2030
N/A	Contributing to the restoration of an additional 935,000 hectares of degraded land, in support of Australia's national restoration objectives



PRACTICAL EXAMPLE: SUSTAINAFEEED

Select NBSAPs targets and actions

Overlap with priority areas

Business integration

Select for impact

An additional way for businesses to **prioritize and select** relevant NBSAP targets, actions or indicators is to **identify opportunities that synergize with, go beyond, and help transform systems related to existing and upcoming regulations**. In this example, SustainaFeed, a U.S.-based agribusiness, sources multiple agricultural commodities to produce cattle feed, which is then exported to the **EU**. Through its **materiality assessment**, the company identified **soy sourcing from Argentina** as a key environmental risk in its supply chain. To address these impacts, it seeks to **align with [Argentina's NBSAP](#)**. After identifying overlaps between its **materiality assessment and NBSAP targets**, the company **refines and prioritizes NBSAP targets that provide the most significant opportunities for the company to drive positive change**.

Materiality Assessment (SBTN)

High impact in Argentina sourcing regions on:



Land use and land use change



Water use



Soil and water pollution

Overlap with Argentina's NBSAP

Multiple targets and actions in Argentina's NBSAP are relevant to SustainaFeed, as they highlight areas where the company can contribute by addressing environmental pressures and supporting positive biodiversity outcomes associated with its soy sourcing. These include:

Axis 1: Conservation, Sustainable Use & Restoration of Natural Ecosystems

- *Objective 1.2.A.1 Promote strategic spatial planning processes at a regional and local scale with a participatory design that includes scientific, traditional, and local knowledge to achieve multiple sustainable uses and conservation of biodiversity of terrestrial, freshwater, and marine environments.*

Axis 2: Knowledge and Information Management on Biodiversity

- *Objective 2.5.4 Encourage biodiversity monitoring within sustainable production activities.*

Axis 4: Sustainable production and consumption practice

- *Objective 4.1.B.5 Encourage best management and cultural practices that contribute to sustainable agricultural production while conserving biodiversity in agroecosystems.*
- *Objective 4.1.C.3 Promote an appropriate incentive regime for the conservation of natural environments, associated ecological goods and services, and biological diversity in agroecosystems.*

Prioritization

Among the various targets, SustainaFeed first **prioritizes** those in **Argentina's NBSAP** that help to ensure the sourcing of **deforestation-free soybeans**.

This supports requirements of the [European Union Regulation on Deforestation-Free Products \(EUDR\)](#) which applies to soy and other high impact commodities linked to deforestation. SustainaFeed will need to ensure that its products sold in the EU comply with this regulation.

Its decision is also informed by the Gran Chaco Region being one of its main sourcing regions in this country, where there are high deforestation concerns.

Objectives prioritized are 1.2.A.1, necessary to spatialize and operationalize avoided deforestation and conversion across Argentina, and 4.1.C.3, which will drive the transformation to deforestation-free soy supply chains.

Step 3:

Develop Your Action Plan



Image Credit: Hector Mirabal /
TNC Photo Contest 2023

Develop Your Action Plan

Overview

Once you have prioritized components of a country's or territory's NBSAP to focus alignment on, you then need to develop an action plan. An action plan sets a program up for success by supporting consensus and formalization of the approach you will take to drive change. The steps to developing a complete action plan for aligning corporate action and monitoring, evaluation, and learning with the NBSAPs are as follows:

Step 3.1

Identify and
Meaningfully Engage
Local Rightsholders
and Stakeholders

Step 3.2

Complete a Gap and
Feasibility
Assessment

Step 3.3

Develop a Strategy
and Theory of Change

Step 3.4

Develop a Monitoring,
Evaluation, and
Learning Framework

Step 3.5

Identify Partners in
the Supply Chain

Step 3.6

Identify Industry
Peers for Pre-
competitive
Collaboration

Develop Your Action Plan

Step 3.1 Identify and Meaningfully Engage Local Rightsholders and Stakeholders

Understanding the benefits of engagement

Local stakeholders play a vital role in landscape management and biodiversity conservation. **Engaging them in co-creating an action plan fosters collaboration, knowledge sharing and accountability** while reducing reputational, ethical, legal, and operational risks (SBTN, 2024).

Defining local rightsholders and stakeholders

Rightsholders include Indigenous Peoples whose rights are protected under law. Stakeholders relevant to your business activities in a country may include **workers in the value chain, local communities, policymakers, civil society organizations**, and more.

Identifying, prioritizing and engaging

SBTN offers [stakeholder engagement guidance](#) to help identify local stakeholders and advise on how to prepare for and implement stakeholder engagement. Companies should prioritize stakeholders according to where their impact and dependencies on nature are highest and where impacts on stakeholders are most severe. SBTN's guidance highlights various stakeholder analysis tools for effective mapping (refer to the SBTN "[Step 1 Toolbox](#)" and navigate to the "[Step 2C Complementary Prioritization](#)" sheet). SBTN's guidance also provides **key principles for meaningful engagement** (incl. inclusivity, equity, ethical conduct, and accountability), **pathways for engagement** (disclosure, consultation, collaboration, or formal agreement), **identification and targeting of barriers** (practical arrangements, accessibility), and methods for **evaluating its effectiveness**. TNFD's [Guidance on engagement with Indigenous Peoples, Local Communities and affected stakeholders](#) and TNC's [Principles of Partnership](#) and [Voice, Choice, and Action Framework](#) are other helpful resources.



BEST PRACTICE EXAMPLE: An SBTN pilot to engage local stakeholders for water stewardship

Alpro piloted SBTN by setting freshwater targets in a key supply and production basin in eastern France, where it sources soy and operates a factory. The region faced water stress, making it a priority for action. Due to the lack of local water models, Alpro adopted a water withdrawal reduction target from the local water agency.

Through consultations with key local stakeholders - including the water agency, NGOs, the Chamber of Agriculture, and soy suppliers - **Alpro co-developed an action plan to mitigate its environmental impact and track progress**. Local stakeholder engagement proved essential for **improving data quality and assessing the feasibility of targets and actions**.



Develop Your Action Plan

Step 3.2 Complete Gap and Feasibility Assessment

A Gap and Feasibility assessment allows you to identify the specific mechanisms by which you have the most potential to drive change towards the prioritized national biodiversity targets and actions. This is similar to Step 0.2 but is specific to the geography and targets prioritized during Step 2. Your Gap and Feasibility assessment should inform your strategy for achieving desired outcomes, as detailed in your Theory of Change (ToC) (Step 3.3). It should consist of the following four components:

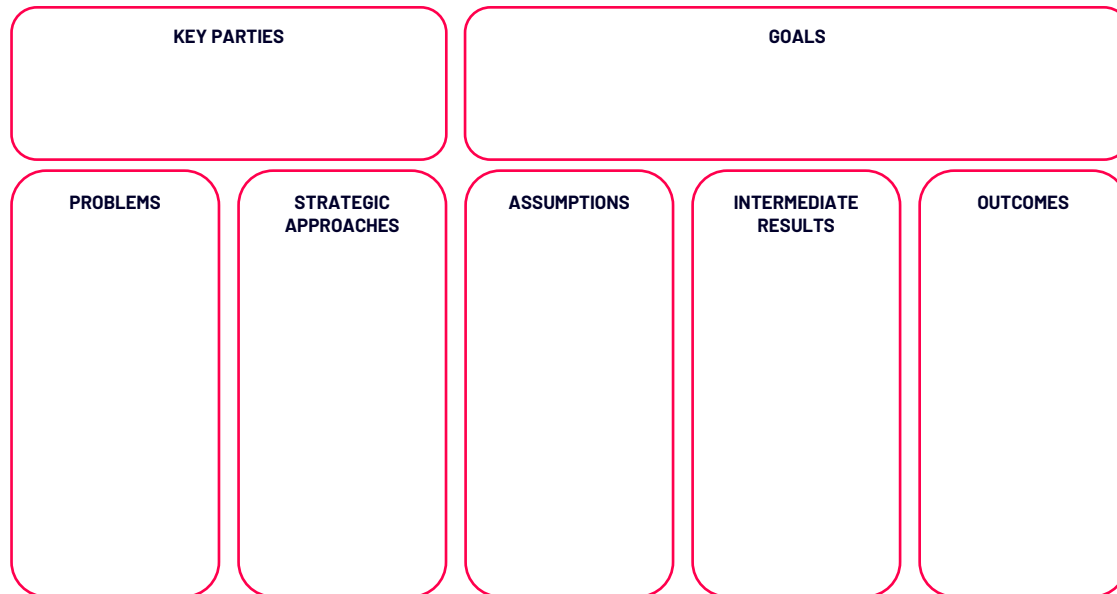
Gap and Feasibility Assessment Components	Definition
Gap Analysis	What are the gaps or differences between the current state and what is required to reach your goal? What are strategies that can be implemented to bridge these gaps and allow for the company to create the change it hopes to achieve?
Lead Institution Capacity and Capability	To what degree is there a team, or a clear approach to develop a team with partners who are ready to lead and collaborate—with the available time, expertise, funding, willingness, and institutional capacity deemed necessary to achieve the desired results?
Rightsholder and Stakeholder Engagement and Inclusion	To what extent does the proposed approach reflect a clear intention, plan, and resources to authentically engage, involve, and empower key rightsholders and stakeholders in strategy co-creation, development, and execution?
External Enabling Conditions	To what extent have you identified critical external enabling conditions that need to be in place for successful implementation? And can we currently envision these conditions being put into place? These include: appropriate engagement and support (or lack of opposition) both internally within the company and from rightsholders, key stakeholders, and partners; economic viability; and adequate legal, political, institutional and governance structures. If these conditions are not in place today, what actions can be taken in the near-term, and what can the company do to support the enabling environment to prepare for additional efforts?
Risk Assessment	Has there been an assessment of potential risks that the proposed action (and inaction) could pose to biodiversity, the company, and others? Have these risks been identified, accepted, and understood by the company, rightsholders, stakeholders, and other partners?

Develop Your Action Plan

Step 3.3 Develop a Strategy and Theory of Change

A Theory of Change (ToC) lays out how your planned actions will lead to the intended outcomes. If you are using existing company targets you might already have a ToC in place. If not, you can use detailed guidance by [Conservation by Design](#) or the [Open Standards](#) to develop your ToC.

✓ Theory of Change template



✓ Checklist - Theory of Change

- Does the Theory of Change (ToC) include key components: Activities/Outputs, Strategic Approaches, Intermediate Results (IRs), and Outcomes?
- Does the ToC have boxes and arrows between that show the hypothesized causal links between and among key components?
- Does the ToC include the levels of evidence for hypothesized causal links?
 - Is there a variation in the levels of evidence?
 - Are the levels of evidence plausible?
- Does the ToC have a single goal that is **S**pecific, **M**easurable, **A**chievable, **R**elevant, and **T**imebound (SMART)?
- Are the IRs and Outcomes measurable?
- Does the ToC include assumptions?
 - Are the assumptions testable?
 - Are the assumptions linked to specific IRs and Outcomes?
 - Do the assumptions cover the main risks to the project?

***Adaptive Management:** A good ToC should update and adapt over time based on the team's understanding of the work and how its context continues to develop throughout implementation. This will often require teams to develop a Monitoring, Evaluation, and Learning (MEL) framework that allows intermediate results to feed back into the ToC and inform its goals and learning agenda. For more guidance on adaptive management see Step 4.1.*



PRACTICAL EXAMPLE: GREENMINE MATERIALS

Developing your company's Theory of Change

After choosing which NBSAPs to align with, and completing a gap and feasibility analysis, GreenMine moves to develop its Theory of Change (ToC). Both of Greenmine's NBSAP goals, **Objective 5: Improve conservation management of Australia's landscapes, waterways, wetlands and seascapes** and **Objective 8: Use and develop natural resources in an ecologically sustainable way** will require GreenMine to identify **problems** that the project will address, **strategic approaches** including its activities and outputs, **assumptions** such as key risks and questions underpinning the logic of the ToC, **intermediate results** which serve as essential precursors to achieving outcomes, and finally the **outcomes** themselves, which are measures of the goal.

In the figure to the right, we focus on how GreenMine aligns with targets 5C and 5F. GreenMine hopes to restore disturbed former mining land and other owned lands, and protect restored areas from future degradation through creation of protected areas and long-term other effective area-based conservation measures (OECMs).

As an extractive company, GreenMine must adhere to Australia's [Environment Protection and Biodiversity Conservation Act 1999 \(EPBC Act\)](#), which requires the company to apply the mitigation hierarchy to its environmental impacts on elements of national environmental significance, as well as Western Australia's Mining Act of 1978 including [associated environmental regulations](#).

GreenMine will go above and beyond what it is legally required to do to support Australia in achieving its restoration and protection commitments, as outlined in this Theory of Change.

KEY PARTIES

GreenMine sustainability teams and project teams; Australia Department of Climate Change, Energy, the Environment and Water; Department of Biodiversity, Conservation and Attractions;; local communities; implementing partners (NGOs, service providers)

GOALS

GreenMine contributes to Australia's efforts to effectively restore priority degraded areas by 2030 (5F) through restoring of 30,000 ha of its own land and financially contributing towards the restoration of an additional 935,000 ha through government-, community- and NGO-led programs. It will also protect the 30,000 ha it restores as a private landowner through stewardship and agreements (5C).

PROBLEMS

Mining activities contribute to diffuse and persistent biodiversity impacts.

There is increased risk of restoration ineffectiveness on privately owned land.

There is a lack of government incentives for extractive companies to support additional restoration or protection beyond regulated mitigation.

As GreenMine wants to contribute to additional restoration beyond its own land, it could arbitrarily choose projects to fund which may not help meet Australia's objectives.

STRATEGIC APPROACHES

GreenMine can:

Implement restoration activities on owned non-operational and former mine sites, and/or additional owned lands beyond what is legally required.

Formally protect its own land under restoration to ensure long-term results; explore transference of this land to the government, NGOs, or local communities.

Coordinate with the government and communities to identify where and how it can best channel additional resources towards restoration.

ASSUMPTIONS

Financing restoration activities will be effective to allow recovery of key ecosystem functions and priority species.

Coordinating restoration and protection of its own land with the government will unlock incentives and resources that benefit project durability, such as additional financing or long-term management support.

Supporting additional restoration in government-prioritized areas will drive funding where it is most needed.

Communication and data sharing between GreenMine, relevant government agencies, and local stakeholders is needed to ensure the company's efforts contribute to the national target.

INTERMEDIATE RESULTS

Established management plans for restoration of degraded and abandoned owned land.

Native vegetation plantings on degraded and abandoned sites. \$ of funding supporting restoration activities beyond what is legally required.

Establishment of formal land protection agreements on its restored owned land.

Improved collaboration on potential opportunities among government, private sector, and local stakeholders.

OUTCOMES (by 2030)

935,000 ha of priority degraded areas under effective restoration (5F) (GreenMine, Australia, and other contributors)

30,000 ha of disturbed owned operational and non-operational land under formal restoration and protection (GreenMine).

New government policy incentives for extractive companies implement restoration on disturbed mining-related lands, beyond regulated mitigation.

Enhanced communication between GreenMine, governments, and local stakeholders.



PRACTICAL EXAMPLE: SUSTAINAFEEED

Developing your company's Theory of Change

After choosing which NBSAPs to align with and completing a gap and feasibility analysis, SustainaFeed moves to develop its Theory of Change (TOC). SustainaFeed's NBSAP prioritized goals are related to **Axis 1: Conservation, Sustainable Use & Restoration of Natural Ecosystems** (Objective 1.2.A.1) and **Axis 4: Sustainable production and consumption practice** (Objective 4.1.C.3). SustainaFeed must now identify **problems** that the project will address, **strategic approaches** including activities and outputs, **assumptions** such as key risks and questions underpinning the logic of the ToC, **intermediate results** which are essential precursors to achieving outcomes, and the **outcomes** themselves, which are measures of the goal.

The figure below focuses on how SustainaFeed aligns with Argentina's NBSAP as it develops its TOC. SustainaFeed hopes to engage with local stakeholders to promote a feasible spatial planning process that will delineate the critical ecosystems that need to be preserved in the region while actively working with landowners to develop the right incentives to prevent deforestation beyond legal compliance and improve traceability to ensure deforestation and conversion-free (DCF) product sourcing. As a company within the agriculture supply chain and commercializing its products to the European Union, SustainaFeed must adhere to the [EU's Deforestation Regulation \(EUDR\)](#), which requires that any operator or trader who places these commodities on the EU market or exports from it must be able to prove that the products do not originate from recently deforested land or have contributed to forest degradation.

KEY PARTIES

SustainaFeed sustainability teams and project teams; The Nature Conservancy Argentina; local provincial governments and communities; producers and farmer-led organizations; academic partners; and other implementing partners (e.g., service providers)

GOALS

SustainaFeed's overall goal is to source 100% of its soybeans from areas free of deforestation and conversion, based on a December 31, 2020, cut-off date, and contribute to efforts to avoid further conversion in the areas it sources from. To do this, it intends to engage within its supply chain and with other stakeholders and companies sourcing from the Gran Chaco to scale incentives that encourage farmers to avoid deforestation activities, including supporting local efforts to improve traceability tools and resources that allow for DCF certification (4.1.C.3). It can also promote use of data gathered by such tools in participatory spatial conservation planning (1.2.A.1) and, where possible, integrate further biodiversity monitoring within these tools (2.5.4).

PROBLEMS

Growing global demand for agricultural commodities in regions like South America has encouraged farmers to deforest areas for cropland expansion. In Argentina, 25% of the Gran Chaco has been cleared for agriculture, primarily for extensive crops and livestock, mostly within the last 20 years.

Despite existing legislation in Argentina that designates forested areas as protected, deforestation remains a challenge in the Gran Chaco region, mainly due to farmers' ability to legally convert land and also due to illegal activities.

STRATEGIC APPROACHES

1. Financially support and actively engage with The Nature Conservancy's Gran Chaco Foodscapes initiative, which prioritizes a landscape and multi-stakeholder approach to addressing the deforestation challenges in this region.

2. Join the VISEC initiative, which brings together multiple members of various value chains seeking to collaboratively and pre-competitively comply with emerging national and global demands related to DCF commitments and regulations.

ASSUMPTIONS

Supporting landscape initiatives will unlock multiple opportunities to avoid deforestation activities in the Argentine Gran Chaco Region. This includes promoting spatial planning that conserves critical ecosystems, supporting farmers as it implements regenerative practices that improve its resilience and productivity, and, consequently, reduce their need to expand row cropping land to increase total production.

Initiatives like the VISEC platform leverage the existing data collection systems in place in Argentina to improve the traceability capability of the local commodity buyers to certify DCF products for exports.

INTERMEDIATE RESULTS

Establishment of formal commitment to TNC's Foodscapes program, including a financial contribution to its efforts in the Gran Chaco Region.

Coordination with VISEC to join this initiative and development of procurement guidance required to align with VISEC's requisites for its members.

Effective communication with relevant government entities and local stakeholders.

OUTCOMES

X tonnes of soybeans procured from the Argentina Gran Chaco Regions with a DCF certification.

X USD is destined to support the Foodscapes landscape initiative, including relevant information from this effort related to its impact on the region.

Hectares (ha) of at-risk natural lands in the Gran Chaco with avoided conversion, measured annually.

Develop Your Action Plan

Top Tip

Utilize Participatory Planning Methods

Participatory, integrated, and biodiversity inclusive planning is fundamental to the achievement of the GBF targets, including spatial planning and effective management processes – this underpins Target 1: "Plan and Manage all Areas to Reduce Biodiversity Loss." Utilizing participatory methods ensures that the rights of Indigenous Peoples and the perspectives of local stakeholders are embedded into decision making, crucial for durable outcomes.

Helpful resources to support participatory planning include:

- ready-to-use modules with facilitation materials and guides
- available through [Conservation by Design](#).

- the [Marxan Planning Platform \(MaPP\)](#), a free, user-friendly, state-of-the-art online decision-support tool to facilitate inclusive and collaborative spatial conservation plans that balance biodiversity and socio-economic goals.
- the [IUCN WCPA Guidance on Biodiversity-inclusive Spatial Planning under the GBF](#).
- the [Conservation Standards Toolkit](#), which has suggestions for participatory activities to support action plan development.
- the [Learning Modules for Integrated Landscape Management](#) from 1000 Landscapes for 1 Billion People, which include facilitation resources for in-person planning sessions.
- resources to support Target 3 planning via the [30x30 Solutions Toolkit](#)

Key principles for participatory theory of change development

The previous steps outline the steps for developing a theory of change, and we now summarize several key principles to guide a participatory approach to the drafting process:

- **Engage a broad range of stakeholders** (industry peers, local stakeholders, supply chain actors) to ensure all perspectives were considered and specific stakeholders are engaged in the co-creation of each component
- **Create shared understanding** by identifying common concerns among stakeholders related to nature and their business/livelihoods/well-being
- **Facilitate collaborative visioning** to clearly define collective objectives and desired outcomes
- **Ensure clarity and agreement on roles and responsibilities**, including ownership of tasks, facilitation of meetings, and information-sharing through locally appropriate methods.



BEST PRACTICE EXAMPLE: Co-creating an action plan for sustainable land management

Under the CIFOR-ICRAF COLANDS initiative, [Reed et al. \(2023\)](#) examined the use of a theory of change model to develop a **structured action plan** addressing unsustainable landscape management and conflicts in Zambia's Kalomo Hills Local Forest Reserve. (For more on Theory of Change refer to Step 3.3).

This **participatory process** engaged a diverse group of stakeholders, including village leaders, local and international researchers, district councillors, and civil society representatives. Together, stakeholders developed pathways and interventions focused on deforestation, biodiversity conservation, socio-economic development, access rights, and law enforcement.

By applying a participatory theory of change approach, this process brought stakeholders together to identify key drivers of land-use change, address shared concerns, and collaboratively shape a vision, strategy, and action plan for a sustainable future (See Figure left).

The resulting action plan was **context-specific, locally driven, and balanced conservation and development objectives**, ensuring long-term impact and stakeholder ownership.

Develop Your Action Plan

Step 3.4 Develop a MEL Framework

Monitoring, Evaluation, and Learning (MEL) refers to the process of generating ongoing evidence, making sense of it, and using it to inform decisions. A MEL framework builds on the ToC and helps guide the team in implementation and improvement throughout the project. It also structures data on progress which feed into reporting, including making claims (Step 5).

 **Simple MEL Plan** – these columns can be adjusted to needs of team

INFORMATION LEVEL	KEY ASSUMPTION	STATEMENT	INDICATOR (Unit)	DATA, METHOD, FREQUENCY	BASELINE AND TARGET	PERSON RESPONSIBLE
Outcome						
Intermediate result						
Output						

Top Tip

Helpful resources for designing and implementing a MEL framework include:

- [Conservation by Design](#)'s detailed guidance
- the [Open Standards for the Practice of Conservation](#); and
- [Miradi](#), a conservation project design and management software

Monitoring, evaluation, learning, and reporting elements and definitions

	DEFINITION
Outcome	A description of the contribution of a project or a strategy towards a desired goal. An outcome should include a numerical target. (Adapted from Conservation by Design)
Intermediate result	An essential precursor to achieving an outcome. Intermediate results are often the near-term focus of strategies and evidence that the Theory of Change is playing out as expected. (Conservation by Design)
Output	A major product completed by the conservation activity. Indicators for outputs are generally related to the completion and delivery of a product. (Adapted from Conservation by Design)
Key assumption	The key risks or questions underpinning the logic of the TOC. What must be true in order for an output to lead to an intermediate result? Or for an intermediate result to lead to an outcome? (Conservation by Design)
Indicator	"A quantitative or qualitative factor or variable that provides a simple and reliable means to measure performance. An indicator can be measured by one or multiple metrics ." (OECD 2002 as included in the TNFD Glossary). "A good indicator meets the criteria of being: measurable, precise, consistent, and sensitive." (Open Standards)

Develop Your Action Plan

Step 3.4 Develop a MEL Framework

MEL framework guiding questions

- What are the questions you are trying to answer over the next 1-3 years?
- What is your main hypothesis for how your project will contribute to the NBSAP?
- What are your top 1-2 indicators that you will monitor to track outputs, intermediate results, and outcomes?
 - Have you reviewed indicators required and recommended by regulatory and voluntary corporate reporting standards, and national monitoring frameworks?
- How will you use this information to help manage the work, make decisions, influence others, report progress, etc.? Examples include monthly project team meetings, quarterly strategy reviews, updates to leadership, and annual sustainability reporting and disclosure.
- Who is the main person responsible for the framework and using the information?

Top Tip

The challenge of linking actions to outcomes shouldn't stop companies from reporting on biodiversity impacts. Instead, companies should create a clear Theory of Change that links their strategies (measured by response indicators) to intermediate results (linked most directly to pressure indicators) and expected measurable biodiversity outcomes (tracked with state indicators).

This approach enables transparent, evidence-based reporting, even when multiple factors affect biodiversity outcomes. The use of intermediate results is common and accepted in conservation science, and this approach is fundamental to many of the leading corporate nature standards, as these are more closely linked to a company or program's sphere of control.

Principles for Selecting and Using Biodiversity Indicators for NBSAP Alignment Reporting

It is important to keep the number of indicators minimal yet effective: select only the minimum number of indicators necessary to answer the questions "*Has the objective and/or intermediate result been achieved?*". Companies should avoid developing new indicators and should **leverage existing indicators** where possible.

Selecting a small number of indicators can be a challenge in the corporate reporting space. Although there have been great strides in alignment across key standards and frameworks, many companies must consider voluntary nature-related reporting, such as TNFD, GRI, and CDP, alongside regulatory requirements like CSRD.

Companies that intentionally align their actions, monitoring, evaluation, and learning with NBSAPs are encouraged to submit **non-state actor reporting** (see Step 5.3). To streamline this, as you develop your MEL framework and select indicators, we recommend **using the same indicators used to track biodiversity-related progress at the national level**, where possible. These indicators and associated metrics can be found in the relevant NBSAP. This is crucial to ensuring that the good work being led by companies is reflected in how a country tracks and reports on progress within its jurisdiction. Companies may also choose indicators [proposed by the GBF](#)



PRACTICAL EXAMPLE: GREENMINE MATERIALS

Creating your MEL framework

While developing itsToC, GreenMine begins work in creating a Monitoring, Evaluation, and Learning (MEL) plan to better inform its strategies and to help with its reports and disclosures. The MEL framework below outlines a few of GreenMine's anticipated outputs based on its Theory of Change, focusing specifically on its commitment to restore 30,000 hectares of operational and non-operational land in addition to what is regulatorily required by 2030. Additionally, GreenMine has developed a set of Learning Agenda questions that will help the team focus their work, answer critical questions about their project or strategy, and manage toward impact and confidently stand behind outcomes for the company's 2030 Goals.

INFORMATION LEVEL	KEY ASSUMPTION	RESULTS STATEMENT	INDICATOR (Unit)	DATA, METHOD, FREQUENCY	BASELINE AND TARGET	PERSON RESPONSIBLE
Outcome	Improved management and spatial planning will allow for better project sustainability and greater ecosystem benefits.	X ha of priority degraded area under effective restoration.	# of hectares of project site restored to desirable ecological state, based on appropriate indicators for ecological condition.	Remote sensing, GIS maps, every 6 months ; On the ground truthing for ecological conditions (biodiversity surveys, tree measurements etc.) indicator dependent	0ha, 45ha	John Sams (Biodiversity lead)
	Greater communication between governments and local stakeholders will allow for more targeted policies.	Improved incentives for additional restoration beyond regulated mitigation.	# of regulations, guidance, and policies.	Reports, guidelines, or other regulation documents, annually	0, 1 – 3	Susan Argo (Government Relations lead)
Intermediate result	Successful vegetation plantings will create habitat to promote key biodiversity and ecosystem function outcomes.	Native vegetation plantings on degraded and abandoned sites.	# restoration activities completed/maintained according to management plan; # and ha of sites with native plantings; # of seedlings planted	Project databases, management and activity timelines, quarterly	0, 5	John Sams (Biodiversity lead)
	Use of the Restoration Guidance for Extractives Report will provide context and approach justification for engagement with governments and local stakeholders.	Improved collaboration on potential opportunities among government, private sector, and local stakeholders.	# meetings, formal agreements, surveys	Surveys and scheduled meetings, quarterly	0, 1 – 3	Susan Argo (Government Relations lead)
Output	Restoration will require the enhancement of native species to support ecosystems.	Prioritization of project sites and development of management plans.	# of sites prioritized; # of management plans developed	Report of planting within project sites; management plan development tracking, monthly	0ha, 45ha	John Sams (Biodiversity lead)
	Further guidance beyond mitigation frameworks will be needed for abandoned extraction sites.	Report on additional restoration guidance for abandoned extractive sites.	Report completed.	N/A	0, 1	Susan Argo (Government Relations lead)

Learning Agenda

GENERIC QUESTIONS	SPECIFIC EXAMPLE
Are we implementing effectively?	Are our restoration sites biologically significant, with clear impacts to nature people and climate?
Are our activities/outputs leading to intermediate results?	Can we ensure that our management plans are targeting sufficient ecosystem extent and condition goals?
Are our assumptions holding up? Is the assumption about the link between an activity and intermediate result supported?	Is our assumption that better comms between groups will ensure better guidelines and policies true?
Are our intermediate results leading to outcomes? What evidence of impact do we have?	Did our restoration sites see measurable biodiversity impacts?



PRACTICAL EXAMPLE: SUSTAINAFEEED

Creating your MEL framework

While developing its ToC, SustainaFeed created a Monitoring, Evaluation, and Learning (MEL) plan to better inform its strategies and help with its reports and disclosures. The MEL framework below outlines a few of SustainaFeed's anticipated outputs based on its ToC.

INFORMATION LEVEL	KEY ASSUMPTION	RESULTS STATEMENT	INDICATOR (Unit)	DATA, METHOD, FREQUENCY	BASELINE AND TARGET	PERSON RESPONSIBLE
Outcome	Avoidance of degradation of ecosystems that would have otherwise occurred. In this case, this refers to avoiding deforestation of the Gran Chaco Region by working with the soybean industry to ensure this commodity is sourced from areas without forest conversion.	Successful avoidance of impact to at-risk natural lands through programs and incentives developed through the Foodscapes initiative to support farmers.	# of hectares (ha) of at-risk natural lands with avoided impact.	Information shared by The Nature Conservancy, annually	0 ha, 50,000 hectares	Hallie Samuels (Biodiversity lead)
	Collective efforts to improve the traceability of soybeans will allow for DCF soybean procurement.	Improved incentives for legal surplus forest conservation.	Percentage of DCF-verified soybeans procured from this region.	Reports generated by the VISEC platform, annually	50%, 100% of sourced soybeans (based on December 31 2020 cut-off date)	Hallie Samuels (Biodiversity lead) & Sam Jacobson (Procurement lead)
Intermediate result	Technical and financial assistance support for farmers as they transition to a farming system that doesn't require land conversion to ensure their economic sustainability.	Training and support programs developed for farmers in the region.	# farmers directly impacted or influenced through these programs; # of technical assistance farm visits; \$ of funding spent as financial incentives.	Project databases, management and activity timelines, quarterly	0, 25 farmers	Hallie Samuels (Biodiversity lead) Sam Jacobson (Procurement lead)
Output	Landscape-level approaches ensure the right regulations and incentives are set in place to support farmers and drive behavioral changes.	Multi-stakeholder-led activities with a shared vision and goals.	# of different activities and efforts led with other regional stakeholders.	Landscape initiative reports with information about the results and challenges of this effort, quarterly	0, 10 successful initiatives	Monica Figaro (External Relations lead)
	Refinement of streamlined monitoring, reporting and verification systems allow for a more accurate verification of DCF products without adding additional work for farmers.	Effective MRV implementation to verify DCF soybeans.	DCF-Certification reports.	Certificate generated by VISEC, annually	0, 1 reports	Sam Jacobson (Procurement lead)

Develop Your Action Plan

Step 3.5 Identify Partners in the Supply Chain

Understanding the benefits of engagement

When traceability is limited or business activities are distant from major impacts (e.g., agriculture, mining), partnering with immediate suppliers or actors with influence over local impacts can be more effective. Engaging these actors is key to developing an effective action plan to address nature impacts which often extend beyond a single company's scope. Collaboration helps **align interests, share responsibility, minimize trade-offs, ensure a holistic approach and leverage diverse expertise and resources for more practical, scalable solutions.**

Defining supply chain actors

Supply chain actors are those involved in the production or extraction, processing, distribution, and sale of goods or services. From the standpoint of a given company, relevant supply chain actors can be categorized as upstream actors (e.g. suppliers including farmers, cooperatives, input providers, extraction site operators, handlers of raw materials), and downstream actors (e.g. traders, processors, manufacturers, transport providers, and those handling packaging, logistics, distribution and retail). Indirectly involved actors, such as governments and NGOs, influence the supply chain but are categorized here as local stakeholders (see Step 3.1).

Identifying, prioritizing and engaging

To identify supply chain actors, **your business can use a range of tools such as stakeholder analysis to map key players and their roles within the supply chain (see Step 3.1).** You can then assess their influence, interests, relationships to specific parts of the landscape, as well as common needs and vulnerabilities. Once supply chain actors are identified, you can follow a *process* that includes: 1) convening stakeholders, 2) defining common goals and establishing KPIs, 3) sharing traceability data, 4) aligning targets and commitments, and 5) co-developing action plans, using the same approaches outlined in Steps 2 and 3. Ideally your supply chain actors will be identified in Step 3.1, but as you embark on implementation, you may identify others who can be brought in at any time through adaptive planning and management.



BEST PRACTICE EXAMPLE: Engaging supply chain actors to improve local landscapes

Landscape Enterprise Networks (LENs) foster business partnerships to invest in and implement landscape improvements. **A key factor in LENs' success is engaging supply chain actors through a structured process:**

- An independent operator unites businesses with shared land management challenges
- Businesses co-invest in solutions, sharing costs and risks
- Farmers and landowners bid for funding to implement the solutions

A standout example is the *East of England LEN*, where diverse stakeholders collaborated to reach various soil, water, carbon and biodiversity goals on 16,000 hectares.

Led by Nestlé Purina, Anglian Water, and West Northamptonshire Council, this LEN successfully engaged industry peers (Cargill, PepsiCo), supply chain actors (crop production, storage, processing, marketing companies and traders), and local organizations (Nene Rivers Trust) to drive impactful change.



Develop Your Action Plan

Step 3.6 Identify Industry Peers for Pre-competitive Collaboration

Why?

Individual supply chain actors cannot address large-scale environmental challenges on their own. Pre-competitive collaboration can accelerate impact on sustainability challenges by **empowering companies to address systemic challenges collaboratively** (Barker et al., 2021), scaling the impact of actions that contribute to NBSAPs and thus to ecosystems and biodiversity. Ultimately, addressing these challenges is essential for building resilience, ensuring long-term profitability, and safeguarding corporate reputations. By proactively and collaboratively aligning with sustainability frameworks and industry-wide initiatives, companies can mitigate risks, enhance stakeholder trust, and secure their position in an evolving regulatory and market landscape.

Who?

Companies from similar industries (i.e., competitors) or companies that share a supply chain ecosystem (e.g., sourcing from the same regions or that hire shared labour pools)

For more information refer to *Enacting Systems Change: Precompetitive Collaboration to Address Persistent Global Problems* (Barker et al., 2021). Available at: [University of Michigan Deep Blue Repository](#)

TRUST: Foundation of collaboration, creating a shared space for learning and cooperation before setting expectations or executing projects

DEFINED ROLES AND RESPONSIBILITIES: Clearly define roles and responsibilities as the final step in building shared expectations. This ensures concrete commitments from collaborators, strengthening accountability and collective impact.

PURPOSE: A shared purpose, aligning individual company goals with collective industry interests

Key design **principles**
for **successful**
pre-competitive collaboration
(from Barker et al., 2021)

SHARED EXPECTATIONS: Define clear metrics and shared expectations to guide operations, timelines, and commitments, ensuring accountability and effective collaboration.

TRANSPARENCY: collaborations must commit to knowledge sharing with a clear, predefined level of openness to learn about and from each other

UNDERSTAND POWER DYNAMICS: acknowledge and pro-actively address power dynamics

COMMON VISION: establishes legitimacy, aligns goals, and strengthens commitment and support developing a shared language that fosters trust across teams and industries

Develop Your Action Plan

Step 3.6 Identify Industry Peers for Pre-competitive Collaboration

BEST PRACTICE EXAMPLE: A successful example of pre-competitive collaboration

Context: Cattle, soy, and palm oil underpin entire economies and permeate our global food systems. Demand for these commodities will continue to rise, threatening biodiversity and driving habitat loss. The Nature Conservancy's Zero Conversion Commodities (ZCC) conservation strategy is aiming to transform the market for soy, cattle, and palm oil by enabling producers in critical ecosystems to meet growing demand without converting any more land for farming.

ZCC in Pará, Brazil: In 2022, leading companies in the Brazilian beef sector committed to the Agriculture Sector Roadmap to 1.5°C, creating an opportunity for industry and government to collaborate and address the systemic issue of deforestation.

By tracking cattle throughout the entire supply chain, these companies aim to ensure transparency and prevent fraud, aligning with the principle of shared rules and expectations. Additionally, efforts to remove bottlenecks to legal compliance will streamline processes and incentivize ranchers to adhere to environmental laws, fostering a trust foundation of collaboration. Finally, increasing accountability across the beef industry by bringing together various stakeholders will promote innovation with competitors, ensuring that positive behaviors are rewarded, and illegal actions are deterred.

These collaborative strategies are essential for driving lasting change in the industry and preserving Brazil's landscapes.

TRUST: Build trust among participants, establish clear communication channels. Removing bottlenecks legal compliance to streamline processes and incentivize ranchers to adhere to environmental laws

DEFINED ROLES AND RESPONSIBILITIES: Clearly define roles and responsibilities for all participants. Ensure everyone knows their part in the collaboration. Placing an economic value on healthy forests and woodlands to offer financial incentives for preserving landscapes.

SHARED EXPECTATIONS: Develop shared rules and expectations for collaboration. Agree on acceptable uses for securing insights. Increasing accountability across the beef industry by bringing together various stakeholders to reward positive behaviors and deter illegal actions.

UNDERSTAND POWER: Address power imbalances. Ensure equitable participation. Expanding rancher support centers to offer legal advice and additional incentives.

Pará program's application of principles for successful pre-competitive collaboration

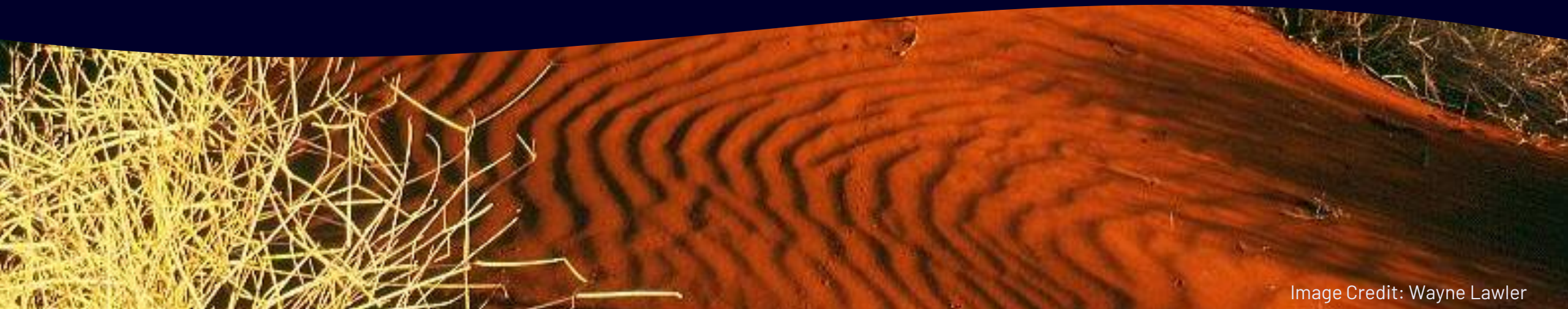
PURPOSE: Align collaboration with broader goals. Focus on long-term impact rather than short-term gains. Developing plans for sustainable uses of public lands to generate benefits for surrounding communities.

TRANSPARENCY: Ensure transparency in actions and decisions. Share information openly among participants. Tracking cattle throughout the entire supply chain to ensure transparency and prevent fraud.

COMMON VISION: Develop a shared vision for the collaboration. Align individual goals with collective objectives. Mapping out barriers to ending deforestation and identifying strategies to disrupt "business as usual".

Step 4:

Implement Your Action Plan



Implement Your Action Plan

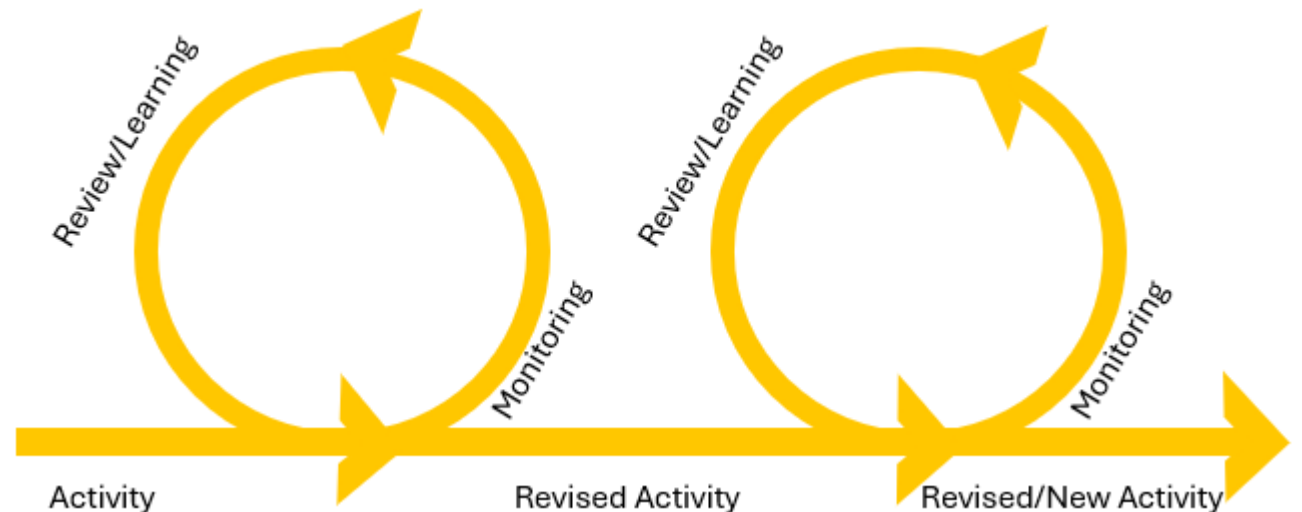
Step 4.1. Apply Adaptive Planning and Management

Reporting and monitoring information will be used to adaptively manage project activities. Your project should follow a 'double-loop learning' approach, involving an adaptive management cycle of monitoring, reviewing, learning, and revising (see figure). Adaptive management should be applied whenever the incoming implementation data reveal issues with the expected outputs or intermediate results. At regular intervals, perhaps quarterly or annually, the project team should hold a 'pause, reflect, and adapt' meeting to review the assumptions in the theory of change, ensuring they remain valid, and review the learning to-date to assess if the project activities need to be adjusted.

✓ Guiding questions

- Are we implementing effectively? Are activities leading to outputs?
- Is our theory of change playing out? Are outputs leading to intermediate results and outcomes?
- Are our assumptions holding up? How do we need to adjust our theory of change, and/or do we need more information which could be added to our MEL plan?

Adaptive Planning and Management Feedback Loop



Implement Your Action Plan



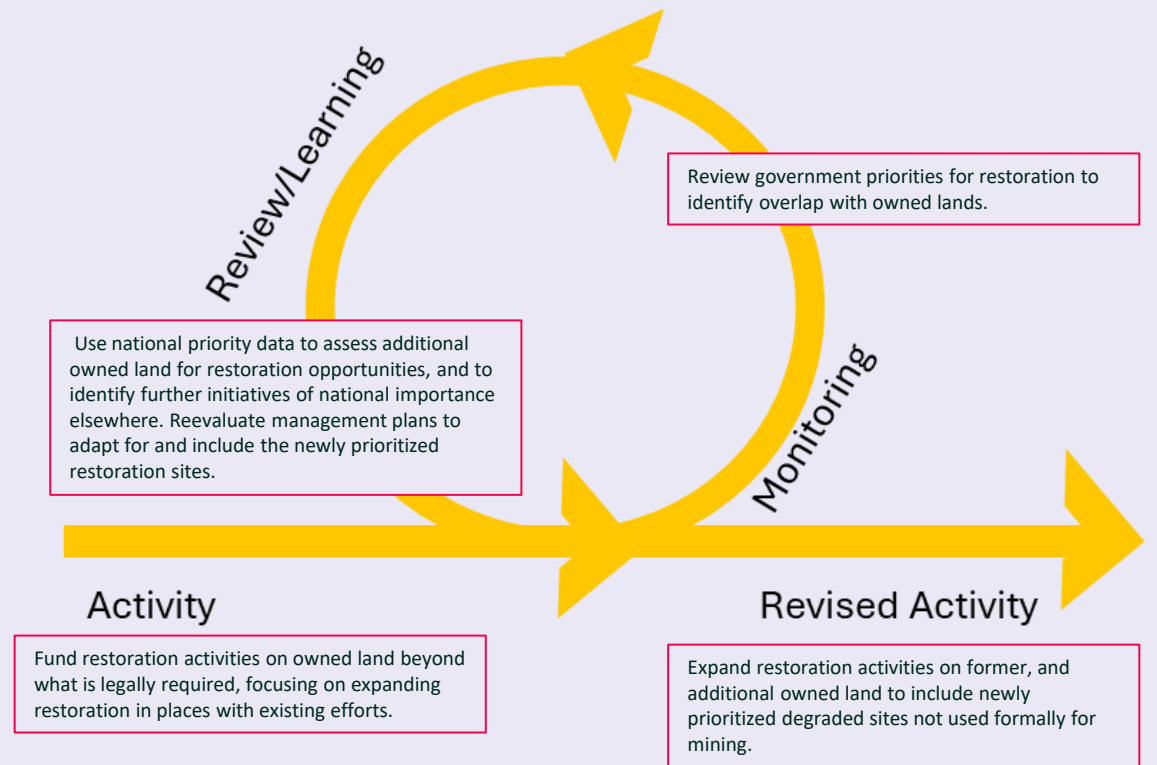
PRACTICAL EXAMPLE: GREENMINE MATERIALS Using adaptive planning in your MEL framework

GreenMine's restoration efforts initially focus on former mining sites where it had previously initiated some rehabilitation work as required by regulation. One year after revising its commitment, it is looking to expand its activities to additional owned lands.

During ongoing project planning, GreenMine learns that since its initial assessment the Australian Government has delineated its priority degraded areas and unlocked additional financial resources to support their restoration. As a result, GreenMine completes a geospatial assessment of proximity of its own lands to the country's priority areas.

It identifies a portion of its own lands that overlaps with the priority areas. With this new information, it develops a plan to expand restoration activities to additional owned lands in these priority zones. GreenMine seeks to identify synergies with government initiatives that unlock co-financing, management, and capacity building support for both existing and new projects. It also selects restoration programs it would like to fund on priority areas outside its own lands.

Through this process, GreenMine also discovers that its management planning approach needs to be adapted for this other owned land, where it did not have existing restoration programs, or the restoration needs are different. It adjusts its restoration planning approach to account for a wider variety of opportunities presented by the new project areas.



Implement Your Action Plan

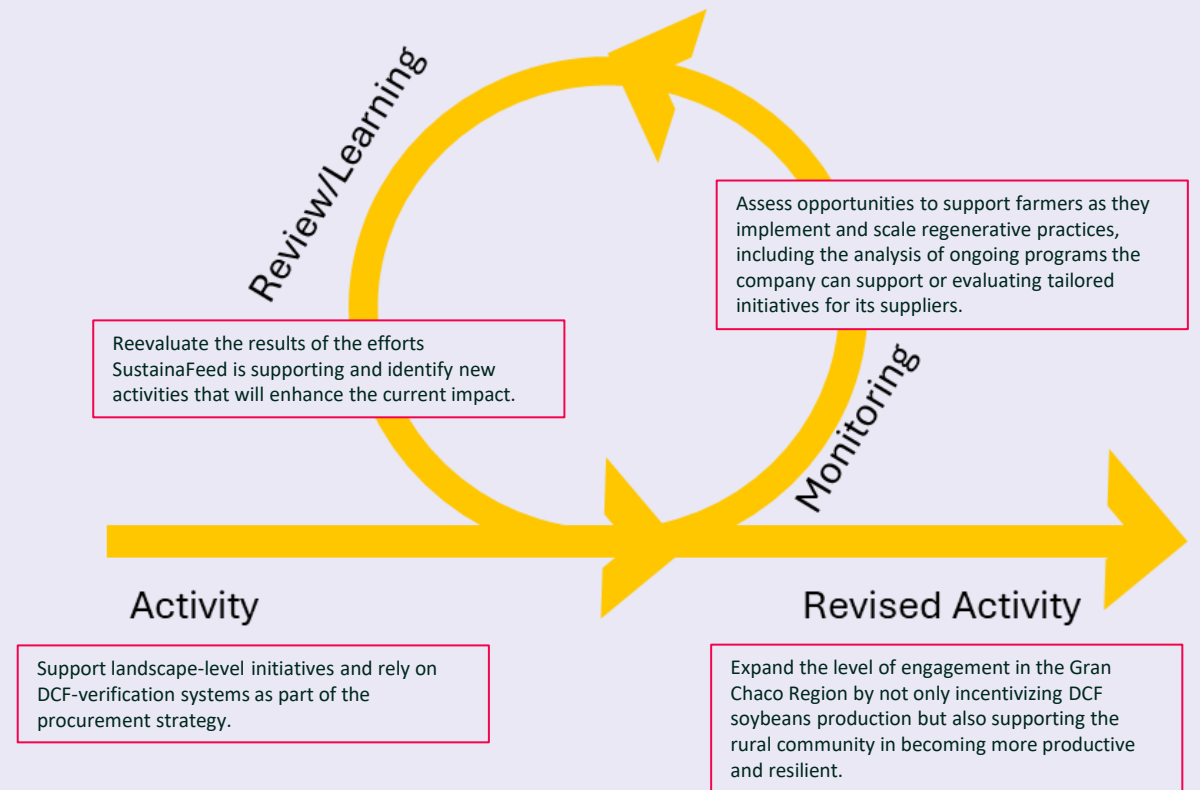


PRACTICAL EXAMPLE: SUSTAINAFEED

Using adaptive management in your MEL framework

SustainaFeed's team, responsible for the success of the company's sustainability programs, meets quarterly to discuss the benefits and challenges of the activities it is undertaking to accomplish the climate and nature commitments. During the Q4 meeting, it focuses on an annual review to adequately plan for any modifications to its strategy needed for the following year. Furthermore, SustainaFeed intends to conduct new materiality risk assessments every two years to adapt its long-term strategies as it evaluates how successful its efforts are in terms of shifting the priority risks originally identified.

During the first annual review, SustainaFeed identified that its efforts to ensure the procurement of DCF-verified products have successfully allowed it to increase the percentage of its sourced soybeans, additionally generating commercial benefits by better positioning its products among its existing customers and adding new ones to its portfolio of clients. Furthermore, its participation in the landscape-level initiative has proven fruitful in starting to develop a more beneficial local framework for farmers intending to avoid land conversion. These efforts have also increased SustainaFeed's understanding of the importance of supporting farmers to implement regenerative practices that improve their productivity and resilience as a critical driver to eliminate their need to expand the agricultural land. This is why the company is now evaluating additional programs in the Gran Chaco Region that will focus on this specific objective.



Step 5:

Report On Progress



Image Credit: Steven Walsh /
TNC Photo Contest 2022

Report On Progress

Step 5.1 Determine Appropriate Claims

Why?

Credible reporting is underpinned by credible claims. Misleading claims, on the other hand, can lead to unfair competition and legal issues.

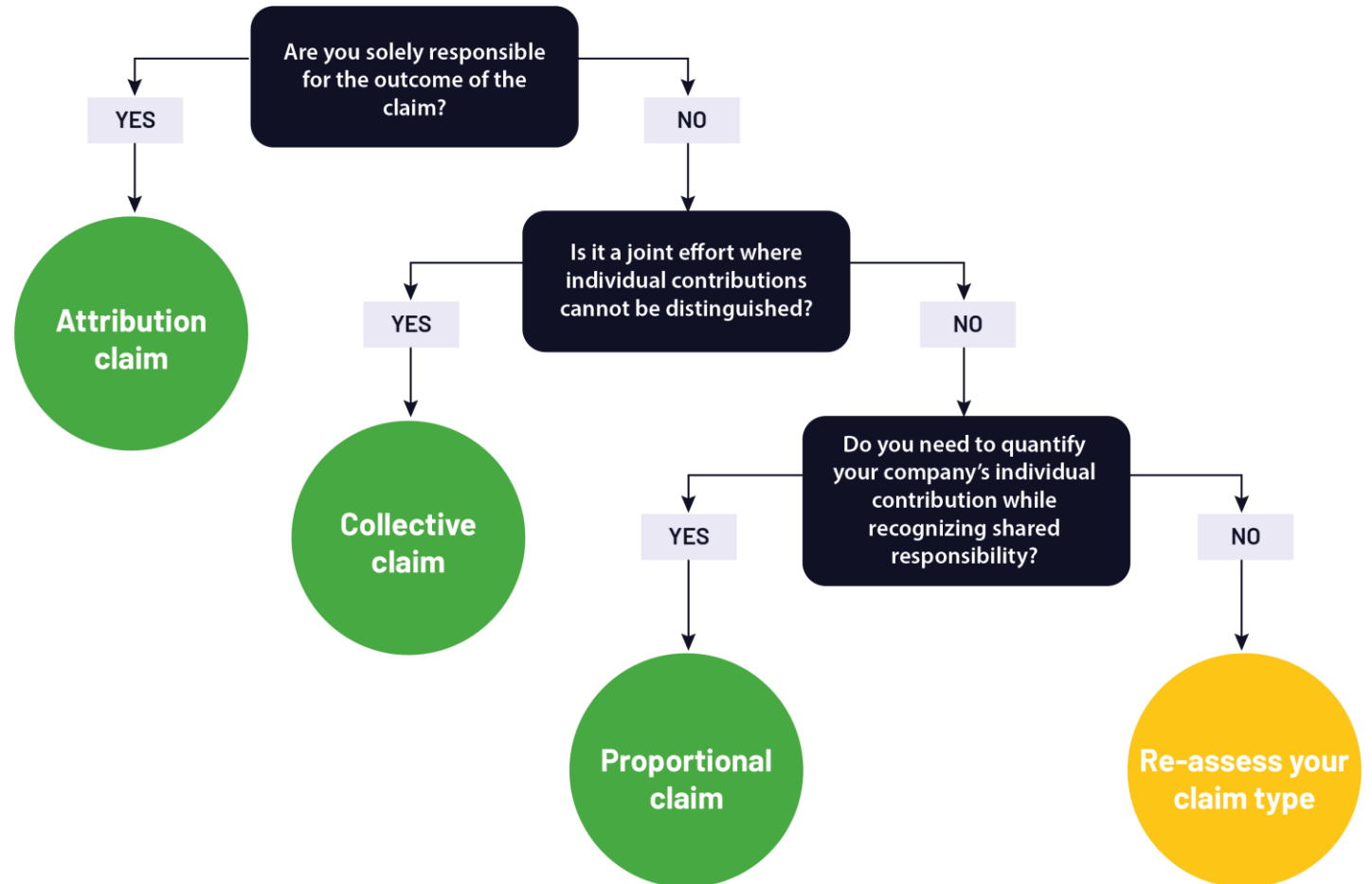
Each output, intermediate result, and outcome a company reports should be associated with the appropriate claim type.

Types of Claims

Attribution claims are for companies solely responsible for an outcome. **Collective claims** are for companies that participated in a joint effort where individual contributions are indistinguishable.

Proportional claims are for companies that need to quantify their individual contribution while acknowledging shared responsibility ([ISEAL, 2023](#)).

For detailed information on claims, see [ISEAL, 2022-2024](#) and [ISEAL, 2016](#)



Report On Progress

✓ Checklist - making claims

1. Take credit only when due:

- Have you verified that your claim is within the scope of your company's contribution?
- Did you acknowledge the role of other actors in achieving the results you are claiming?

2. Be transparent and clear:

- Have you checked with all stakeholders if your claim is understandable and free of ambiguity, overstatement and/or technical jargon?
- Have you included acknowledgment of negative and unintended impacts in your positive claim?

3. Back up claim with evidence:

- Did you use robust, recent and credible data to support your claim?
- Have you documented the source, methodology, and timing of data collection to ensure transparency?

4. Contextualize the claim:

- Have you stated the geographical, social, and environmental contexts of your results?

5. Ensure relevance:

- Does your claim highlight the key impacts that directly support your company's mission and objectives?
- Have you ensured your claim does not divert attention from or conflict with important results?

For detailed information on claims, see [ISEAL, 2022-2024](#) and [ISEAL, 2016](#)



Image Credit: Megan Lorenz /
TNC Photo Contest 2021

Report On Progress

Step 5.2 Publicly Report Progress Annually

Why?

Clear, timely and accurate communication fosters trust and accountability with rightsholders, stakeholders, partners, and consumers.

Aligning the private sector with NBSAPs, national targets, and GBF targets requires greater transparency.

Target 15 of the Kunming-Montreal Global Biodiversity Framework (GBF) requires that Parties to the CBD take action to ensure that large and transnational companies do the following, in order to decrease negative impacts on biodiversity and increase positive impacts.

- Monitor, assess, and transparently disclose risks, dependencies and impacts on biodiversity
- Along operations, supply and value chains and portfolios
- Promote sustainable consumption patterns; and
- Report on access and benefit-sharing requirements

The recommendations from the [Taskforce on Nature-related Financial Disclosures](#) form the basis for companies to make voluntary disclosures and are also being considered as governments begin to design and implement regulations to meet their Target 15 responsibilities. Publicly-listed companies in Europe are already beginning to publicly report the requirements set through the Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS). [IFRS manages a helpful tracker](#) of current and past jurisdictional sustainability standard consultations.

✓ Checklist – annual biodiversity-related reporting

- Identify if any current legal requirements exist in countries or territories that you operate in regarding disclosure of biodiversity-related information.
- Assess if any additional disclosure requirements will be brought into effect in the near future that might have implications for your company.
- Build an understanding of the interoperability between various voluntary and compliance disclosure standards. Helpful resources include:
 - TNFD [standards alignment and mapping resources](#) (GRI-TNFD and ESRS-TNFD mapping available as of April 2025)
 - [Accountability for Nature: Comparison of Nature-related Assessment and Disclosure Frameworks and Standards](#), from the United Nations Environment Programme World Conservation Monitoring Centre and the United Nations Environment Programme Finance Initiative (revised February 2025)
- Consider the existing and emerging requirements and recommendations from standards and frameworks that you may already align reporting with
 - GRI and CDP include biodiversity-related sections which have been revised in recent years. If you report on other areas already, consider answering the biodiversity-related questions as well.
- Consult internal teams and external stakeholders (including investors) to understand emerging expectations and potential benefits and risks related to disclosure or non-disclosure.
- Be mindful of timing. Consider external factors like the current global news cycle to ensure optimal timing of reporting and public announcements. A major event happening near the time of your announcement could reduce its impact and invite unnecessary criticism.



PRACTICAL EXAMPLE: GREENMINE MATERIALS

Reporting your commitments and actions

GreenMine is committed to reporting its restoration efforts in alignment with specific targets and progress measures outlined in Australia's NBSAP. To ensure its contributions are acknowledged in Australia's national reporting, GreenMine proactively engages with the Department of Climate Change, Energy, the Environment and Water. However, while GreenMine's commitments align with NBSAP targets and with progress measure 5C, the delineation of national priority areas is not yet available to enable direct reporting against progress measure 5F. To address this gap, GreenMine refers to the Monitoring Framework of the GBF for guidance on relevant indicators and reports the following:

BIODIVERSITY-RELATED THEME	GREENMINE COMMITMENT	NBSAP Target and progress measure	GREENMINE INDICATOR	CLAIM	TYPE OF CLAIM	JUSTIFICATION
Restoration	Restoration of 30,000 ha of owned operational and non-operational land by 2030	Target: Priority degraded areas are under effective restoration by 2030 Progress measure 5F: Extent of effective restoration efforts underway in priority degraded areas across terrestrial, marine, coastal and inland water areas	Hectares of degraded terrestrial area under restoration	GreenMine's investments have resulted in X hectares of degraded operational and non-operational land related to its mining activities under effective restoration, beyond what is required by regulation, towards our goal of restoring 30,000 ha of this land by 2030.	Attribution claim	GreenMine, as the owners of the operational and non-operational land and sole funders of the restoration work may claim full responsibility of restoration activities and related impacts. It could make proportional claims if co-financing becomes available and certain conditions are met.
	Contribution to restoration of 935,000 ha of additional degraded land	Target: Priority degraded areas are under effective restoration by 2030 Progress measure 5F: Extent of effective restoration efforts underway in priority degraded areas across terrestrial, marine, coastal and inland water areas	Hectares of degraded terrestrial area under restoration [can be revised to also report on priority areas once delineated]	GreenMine's additional investments have contributed to X ha of degraded land under effective restoration in important areas for biodiversity within Australia, towards our goal of contributing to the restoration of 935,000 ha of additional degraded land by 2030.	Collective claim	GreenMine is one contributor among many in supporting restoration efforts on lands it does not own itself, including the government, NGOs, communities, and other companies. Therefore, it should make a collective claim. Some projects will have minimum contribution amounts to enable these types of claims.
Conservation and Protection	30,000 ha of owned operational and non-operational land under both restoration and protection by 2030	Target: Protect and conserve 30% of Australia's landmass Progress measure 5C: Number and extent of areas, including significant ecosystems, protected and conserved by private landowners through stewardship or other arrangements	Hectares of forest and/or ecosystem areas under protection or conservation management	GreenMine has protected X hectares of its owned land under restoration through formal agreements, towards its goal of protecting 30,000 ha of operational and non-operational owned under restoration by 2030.	Attribution claim	GreenMine, as the owners of the operational and non-operational land being put into protection status may claim full responsibility of the protection result and related impacts.

* Companies should not make claims of "being nature positive". Net positive biodiversity claims can be substantiated at a project level through demonstrating measurable net gains in biodiversity based on conditions at the site level. To enhance credibility, they should set clear performance targets for biodiversity actions and transparently report progress using standardized indicators. In cases where companies have regulatory No Net Loss requirements, they can use this as a foundation to doing more through the same types of actions and investments, further bolstering credibility.



PRACTICAL EXAMPLE: SUSTAINAFEEED

Reporting your commitments and actions

SustainaFeed is committed to transparently reporting its commitments and actions. It has been publicly disclosing its forest-related metrics and progress through CDP and have been diligent in tracking as best as possible its progress towards its climate and nature targets through its Annual Impact Reports. Similarly to GreenMine in Australia, SustainaFeed wants to ensure its contributions are considered in Argentina's national reporting. However, while SustainaFeed's commitments align with this country's NBSAP objectives, the NBSAP does not provide standardized metrics for national reporting that SustainaFeed can utilize. To address this gap, SustainaFeed refers to the Monitoring Framework of the GBF for guidance on relevant indicators and reports the following, as outlined in the table below.

BIODIVERSITY-RELATED THEME	INTERNAL COMMITMENT	NBSAP Objective	INDICATOR	CLAIM	TYPE OF CLAIM	Justification
Avoided Deforestation	100% soybeans sourced from DCF areas.	<p>Axis 1: Conservation, Sustainable Use & Restoration of Natural Ecosystems.</p> <p>Objective 1.2.A.1: Promote strategic spatial planning processes at a regional and local scale with a participatory design (...) to achieve multiple sustainable uses and conservation of biodiversity of terrestrial, (...) environments.</p>	# of hectares (ha) of at-risk natural lands with avoided deforestation and conversion.	SustainaFeed is contributing \$10M over 5 years to support deforestation avoidance efforts the Gran Chaco through The Nature Conservancy's Gran Chaco Foodscape initiative. Our goal is to support the Gran Chaco Foodscape to achieve its vision of achieving no deforestation or conversion. Since January 2024, we have been investing in traceability tools like VISEC, spatial planning, and incentive programs within soy production activities that aim to contribute to 1.3 million hectares of avoided deforestation and conversion in the Gran Chaco by 2030.	Collective claim	SustainaFeed is one investor in a collective landscape initiative, so it describes its contributions towards the goals of the program using the guidance on making effective claims about landscape investments and actions .
Biodiversity Conservation Incentives		<p>Axis 4: Sustainable production and consumption practice.</p> <p>Objective 4.1.C.3: <i>Promote an appropriate incentive regime for the conservation of natural environments, associated ecological goods and services, and biological diversity in agroecosystems</i></p>	Value of incentives destined to support farmers as they conserve their on-farm natural resources and biological diversity.	SustainaFeed commits to supporting biodiversity by sourcing 100% of its soy volumes in the Gran Chaco through local certification programs that incentivize farmers to avoid on-farm deforestation beyond what is required by regulation. We are committing \$3M over 5 years to provide direct incentives for our suppliers to transition to these certification programs.	Attribution claim*	Both the sourcing of volumes and the financial incentives for suppliers are actions the company is taking alone, and can take full credit for. *However, if the suppliers receive other incentives for the transition to certification, SustainaFeed's contributions should then be reported as a collective or proportional claim.

Report On Progress

Step 5.3. Submit Non-state Actor Reporting

To track progress effectively, companies and other non-government actors (**non-state actors**) are encouraged to voluntarily communicate commitments and related progress that contribute towards the implementation of the GBF and national biodiversity targets, strategies, and action plans. This enables a whole-of-society approach that supports effective planning, monitoring, reporting, and evaluation.

The CBD has published principles and core reporting elements for non-state actor reporting. Key principles include that:

- Reporting should be simple and use standardized guidelines and templates.
- Using established metrics and indicators included in either the global monitoring framework or national targets, strategies and action plans is highly recommended.
- Non-state actors should use the standard template provided to report their commitments directly to the CBD by uploading them to the [Online Reporting Tool](#), or national focal points may do so on their behalf. The template and more details on the process are available in [Decision 16/32 - Annex 2](#) from CBD COP 16.2.
 - Information submitted to the CBD will be shared with relevant national focal points, who will also be able to view these ahead of publication and have a right to object to the publication of a commitment at any time.
Top tip: linking efforts to national priorities and indicators and engaging with relevant government entities supports alignment.
- Non-state actors are encouraged to communicate progress towards their commitments on the portal.

✓ Checklist – reporting elements for non-state actor reporting

- Title of commitment:
- Description of commitment, including:
 - An overview of scope, and the actions proposed;
 - Which direct and indirect drivers or enabling conditions of biodiversity loss the commitment will seek to address (*optional*).
- Timeline of commitment (start and completion dates), or, if open-ended, information on plans for next steps.
- Key performance indicators or other relevant indicators of measurable success (noting links with the indicators from the GBF monitoring framework, national biodiversity strategies and action plans, and national targets, when applicable) (*optional*).
- Endorsements (for example, in the case of a collective commitment by a coalition of organizations, if the commitment has been endorsed by the chief executive officers or governing bodies of the constituent organizations, including traditional authorities) (*optional*).

Source: [CBD, 2025](#)

Report On Progress

Step 5.3. Submit Non-state Actor Reporting

Checklist – reporting elements for non-state actor reporting (continued)

- Goals and targets of the GBF, as well as national strategies and action plans, and national targets, that the commitment is meant to contribute to, and any relevant headline indicators:
 - Primary national or global target (selection of the single most relevant target or goal) and indicator;
 - Other relevant targets and goals (multiple targets and goals are possible) and elements of the GBF (e.g. sect. C) and indicator (*optional*).
- Geographical coverage of the commitment (specific region, country or group of countries and biome or ecosystem, as relevant).
- Funding to be used towards the commitment (*optional*).
- Is the funding sufficient for achieving the commitment? (Yes/No).
- Sustainable Development Goals and multilateral environmental agreements and instruments to which the commitment contributes (*optional*).
- Partners (name and location of other organizations involved in the commitment).
- Is the commitment explicitly mentioned in any National Biodiversity Strategy and Action Plan?
 - If yes, indicate in which country or countries.
- Will you report or provide information on Target 15 of the Framework?
 - If yes, what and how?
- Is progress towards the commitment tracked? If yes:
 - What is the format (e.g. online or in a printed publication), frequency and public availability of progress tracking against the commitment;
 - (b) Provide a web address, if available (*optional*);
- Potential ways to address challenges and opportunities in achieving effective implementation of the commitment and its contribution to the Framework, including its section C and its targets and goals, and other decisions (e.g. Gender Plan of Action (2023–2030)) (*optional*)

Source: [CBD, 2025](#)

Close-out

You've reached the end of this workbook on aligning corporate action, monitoring, evaluation, and learning with National Biodiversity Strategies and Action Plans (NBSAPs). You've taken significant steps, guiding your business from identifying its most critical environmental challenges to actively supporting and integrating with NBSAPs across relevant countries. Every action—big or small—contributes to the achievement of our global biodiversity objectives, bringing businesses, governments, and societies closer to the goals of the GBF.

Your path may have varied based on the countries or territories and targets you've engaged with, but your commitment is a vital part of a bigger picture. This isn't about compliance or taking good-faith actions alone—it's about leading real change. The steps you've taken today have the power to inspire broader action, helping to protect the diversity of life on earth, and the well-being, resilience, and prosperity of communities with which it coexists - for future generations.

Realizing this vision by 2030 and setting humanity on a course where both people and nature can truly thrive, requires more than individual effort—it demands collective action. Companies, governments, and communities must work side by side with a shared purpose. The GBF gives us the roadmap to make it happen.

Now is the time to be bold, to lead, and to act.

This is just the beginning. Build on what you've learned and continue driving change in your sector and beyond. Together, we can protect the planet and create a future where both nature and business thrive. The time for collective action is now.

What's next?

The journey toward NBSAP-aligned action continues. We encourage businesses to raise their ambition, make further commitments, and take tangible actions. Potential next steps for your company include:

- Make public commitments to targets for 2030 and 2050 in line with the GBF, national targets, and NBSAPs, and submit these to the CBD [Online Reporting Tool](#).
- Engage in stakeholder groups to help develop NBSAPs in countries or territories where they are not yet updated, especially where you have business operations.
- Work with local rightsholders, including Indigenous Peoples, and stakeholders where applicable, to design impactful interventions.
- Lead the way in your sector and across industries by inspiring peers to support public-private alignment and take meaningful action for all.

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