WBCSD's Nature Metrics Portal

→ *Strategic outline*

World Business
Council
for Sustainable
Development

Contents

This Strategic Outline presents WBCSD's initiative to promote the harmonization of nature-related metrics used by corporations. To do so, as part of the Roadmaps to Nature Positive, WBCSD is driving an initiative to help sustainability practitioners identify the most relevant metrics to measure progress, set targets and disclose information on their key nature impacts and dependencies, in alignment with major voluntary and regulatory frameworks. The outcomes of this initiative will be accessible via a user-friendly Nature Metrics Portal (the Portal), with an initial version set to launch by the United Nations Climate Change Conference (COP30) in November 2025. By facilitating access to a prioritized set of metrics, the Portal aims to accelerate corporate action and accountability on nature and drive investment to solutions that make the most significant progress on the societal goal of halting and reversing nature loss by 2030.

Introduction

01.

01. Introduction

Context

Nature is facing unprecedented threats. As awareness and regulation of the crisis grow, businesses are intensifying efforts to implement credible and effective strategies to protect and restore the natural world. However, corporate actions are falling short of the urgency of the crisis as many companies lack experience in managing the inherent complexities of nature and navigating the rapidly evolving corporate accountability frameworks that promote the use of hundreds, likely thousands, of metrics.

As nature-related accounting and target-setting frameworks continue to develop to address this complexity, businesses must take immediate action to halt and reverse the loss of natural resources and ecosystem services that are vital to their sustainability and the broader economy. Achieving the collective goals of halting and reversing nature loss by 2030, with full recovery by 2050, as outlined in the Global Biodiversity Plan, demands more than individual company efforts – it requires a system-level transformation that addresses the root causes of nature loss.

System-level transformation is central to WBCSD's Roadmaps to Nature Positive, which unite peers from the same sectors or economic systems to create a shared agenda that accelerates nature-positive ambitions, actions and accountability. For instance, the agriculture and forestry sectors must scale sustainable land management practices to ensure the continued supply of raw materials for the bioeconomy, supporting the production of food, feed, energy and a range of other products; businesses in the energy and built environment sectors must urgently lead a coordinated transition to a low-carbon economy without exacerbating land-use pressures or increasing raw material extraction.

An effective transition to a nature-positive economy demands clarity on, and the consistent use of, nature-related metrics in corporate decision-making and disclosures. Metrics empower businesses to set ambitious targets, clearly measure progress and transparently disclose their actions. Moreover, they act as a filter, helping organizations identify the most relevant data to guide decision-making and allocate resources to solutions that contribute significantly to nature-positive outcomes.

As a second phase of the Roadmaps to Nature Positive, WBCSD members are working on prioritizing the most relevant metrics to measure progress, set targets and disclose information on their key nature impacts and dependencies, in alignment with major voluntary and regulatory frameworks. WBCSD will make the outcomes of this work available in a user-friendly Nature Metrics Portal (the Portal) to help sustainability practitioners cut through the complexity of corporate accountability frameworks for nature and identify the most relevant and feasible metrics to measure and report on their impacts and dependencies on nature.

This Strategic Outline details:

→   How WBCSD's initiative to prioritize nature-related metrics addresses some of the most pressing challenges sustainability practitioners face in advancing their nature agendas;

→   WBCSD's plans to scale up beyond the initial version of the Portal, to be released at COP30 in November 2025;

→   How WBCSD's initiative builds on, and complements existing frameworks as well as initiatives aimed at achieving similar objectives;

→   How corporations, civil society and academia, as well as philanthropies and foundations can participate in the initiative.

WBCSD's Roadmaps to Nature Positive

In 2022, WBCSD launched a series of system and sector-specific **Roadmaps to Nature Positive**. These Roadmaps are developed through a collaborative process, bringing together peers from the same sector or economic system to define a shared agenda and the activities that will accelerate credible nature-positive action and accountability. The ACT-D **High-level Actions on Nature framework** (Assess, Commit, Transform and Disclose) provides the foundation for the Roadmaps. It was developed by WBCSD, Business for Nature (BfN), The Capitals Coalition, the Science Based Targets Network (SBTN), the Taskforce on Nature-related Financial Disclosures (TNFD), the World Economic Forum (WEF) and the Worldwide Fund for Nature (WWF).

WBCSD is working on Roadmaps for six different systems. Four have already released their Foundations (Phase I) report – **agri-food**, **forest products**, **built environment**, **energy** – and two are under development – pharmaceuticals and chemicals. The Roadmaps are part of a broader collaboration with the World Economic Forum and BfN to help as many companies as possible understand their impacts, dependencies and high-impact actions, captured in high-level **sector overviews**.

Phase I of the Roadmaps

The first phase of a Roadmap (Foundations) involves a sector or system identifying its most material nature-related dependencies, impacts, risks and opportunities, as well as the priority actions that will contribute to halting and reversing nature loss along the full value chain. For the forest sector, these key actions tie closely to the principles of sustainable forest management promoted by the most established forest certifications systems. In the agri-food sector, they include the principles of regenerative agriculture. The energy system actions link to decarbonization strategies that consider sustainable water and land management. For the built environment system, the actions have a strong focus on circularity principles to reduce the use of virgin material.

Phase II of the Roadmaps

The second phase of a Roadmap ties the actions identified in the first phase to a set of prioritized metrics, allowing companies to focus their efforts on measuring and reporting on their impacts over time. The Roadmaps prioritize metrics based on an evaluation against different criteria, including their alignment with key voluntary and regulatory frameworks, such as the TNFD and the Corporate Sustainability Reporting Directive (CSRD).

Alongside the release of this Strategic Outline, we will make prioritized metrics for four initial systems (agri-food, forest products, energy and the built environment) available as Excel-based tools for pilot testing by relevant stakeholders. Following testing and refinement, we will integrate these Excel-based tools into the Nature Metrics Portal for launch by COP30 in November 2025 (including additional systems metrics where completed).

Introducing WBCSD's initiative *to prioritize nature-related metrics*

02.

02. Introducing WBCSD's initiative
to prioritize nature-related metrics

WBCSD's initiative to prioritize nature-related metrics seeks to address the critical challenges reported by its member companies in advancing their nature agendas. The results of this work will be available through a user-friendly Portal designed to help users identify the metrics they are seeking through a few clicks, eliminating the need to navigate through extensive guidance.

As the primary users of the Portal, corporations play a key role in shaping its content, which is developed with a strong focus on practicality.

Table 1 outlines four critical questions raised by sustainability practitioners and describes how WBCSD's initiative will respond through the Nature Metrics Portal.

Table 1: **WBCSD's response to four critical questions from sustainability practitioners**

1	**What are the priority metrics to measure and disclose my company's progress on addressing the impacts and dependencies that are most material to my sector/system?**
WBCSD response	We have prioritized an initial long list of metrics extracted from relevant voluntary and regulatory frameworks at two levels: 1) based on their ties to actions that address the most material impacts and dependencies in a particular sector/system; 2) based on their degree of relevance and the feasibility of their implementation.
2	**How will the prioritized metrics enable my company to report in alignment with relevant voluntary and regulatory frameworks?**
WBCSD response	For each metric, we assess the degree of alignment with key cross-sectoral and sector-specific voluntary and regulatory frameworks. The results will be visible at a glance in the Portal, along with details of the specific disclosure alignment.
3	**Which metrics are the most effective to measure and report on priority actions at different stages of my company's value chain?**
WBCSD response	By drawing on the connections between the initial six systems (and additional ones as the Portal evolves), along with insights from WBCSD members working at different points along the same value chain, a customized approach to metrics and target-setting is under development. In the Portal, users will have visibility into activities and relevant metrics across both upstream and downstream segments of the value chain, along with a tailored set of metrics for their own disclosures.
4	**How can these metrics guide my company in setting credible targets?**
WBCSD response	To encourage effective target-setting at various levels (e.g., specific site, corporate, value chain), we will connect the metrics presented in the Portal to examples showing how companies can apply them to set targets. Where available, we have drawn these examples from established frameworks like the SBTN. If no existing example is available, WBCSD provides an illustrative target.

Core features of the initial version of the Portal

This section outlines WBCSD's approach to addressing the four key questions raised by sustainability practitioners, as summarized in Table 1. It offers context on the challenges faced and describes how the initiative to prioritize nature-related metrics will help tackle them through the Portal's four core features: 1) Prioritization of metrics; 2) Alignment with relevant voluntary and regulatory frameworks; 3) Differentiated approach along the value chain; 4) Metrics for target setting.

1) Prioritization of metrics

The challenges sustainability professionals encounter when building and implementing a nature strategy are similar to those faced in the development of a climate strategy, for example supply chain traceability or accessing reliable data. However, unlike climate, which has a well-established single metric – carbon dioxide equivalent (CO_2e) – to measure progress, nature is more complex, with a multitude of metrics and no consensus on their relevance and applicability. Nature-related metrics can be bi-directional and are also spatially and temporally context-specific.

While some metrics apply across all sectors (such as water withdrawal and consumption from areas of water scarcity, area of degraded land restored) others are sector-specific (like soil organic material, amount of nuclear waste permanently and safely stored). The Portal's main purpose is to guide practitioners in navigating the vast array of metrics, helping them focus on those most relevant to their sector and specific business model.

WBCSD has prioritized the metrics available at two levels. The first level of prioritization involves linking the metrics to priority actions that address the most significant impacts and dependencies in a particular sector or system. As illustrated in Figure 1, during Phase I of the Roadmaps, the most material impacts and dependencies were identified for each sector or system based on the five Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) drivers of nature loss.[1] Then a comprehensive list of actions was developed to address these impacts and dependencies, with each action linked to specific metrics.

To further refine the list of metrics available to users, a second level of prioritization involves evaluating each metric's relevance and feasibility of implementation based on the following sub-criteria:

1. **How *relevant* is the metric for measuring and reporting progress on a specific outcome?**

This criterion evaluation depends on the metric's alignment with the action it supports, its inclusion in key voluntary and regulatory frameworks, and other factors such as its potential to drive a positive impact on the issue, and its scientific validity.

2. **How *feasible* is it for a corporation to adopt the metric?**

The evaluation of this criterion comes from the ease of implementing the metric, the availability and accessibility of data, and other factors such as how clearly defined and standardized the methodology is for consistent application.

2) Alignment with relevant voluntary and regulatory frameworks

In a recent survey, WBCSD members identified the need to align their sustainability reporting with new standards and regulations as one of the key sustainability challenges they are facing. They also noted that, despite significant time and resources invested in transforming their businesses, financial systems still do not adequately reward companies that go the extra mile on sustainability. This is partly due to the lack of widely adopted metrics that enable comparisons across different corporations using similar datasets. These challenges are even more pronounced for nature, where complexity is amplified by a multitude of metrics, unlike the climate space, which relies on a single, fungible unit.

The Portal aims to tackle these challenges and bridge the transitional gap as the corporate accountability system for nature evolves and consolidates. Through its prioritized selection of business-specific metrics, the Portal will assist sustainability practitioners in navigating the landscape of standards and regulations and provide clarity on their interoperability. Furthermore, the widespread adoption of the prioritized metrics in the Portal will help harmonize disclosures on a larger scale, sending a clearer signal to financial systems and guiding the development of emerging regulatory frameworks.

The Portal will contain metrics drawn from key voluntary and regulatory frameworks, some of which apply to all sectors such as the Global Biodiversity Framework (GBF), CSRD, TNFD or SBTN, while some are sector-specific such as forest certification schemes.

Figure 1: Illustration of the connections between the metrics and targets (Phase II), and actions that address the most significant impacts and dependencies of a particular sector or system (Phase I)
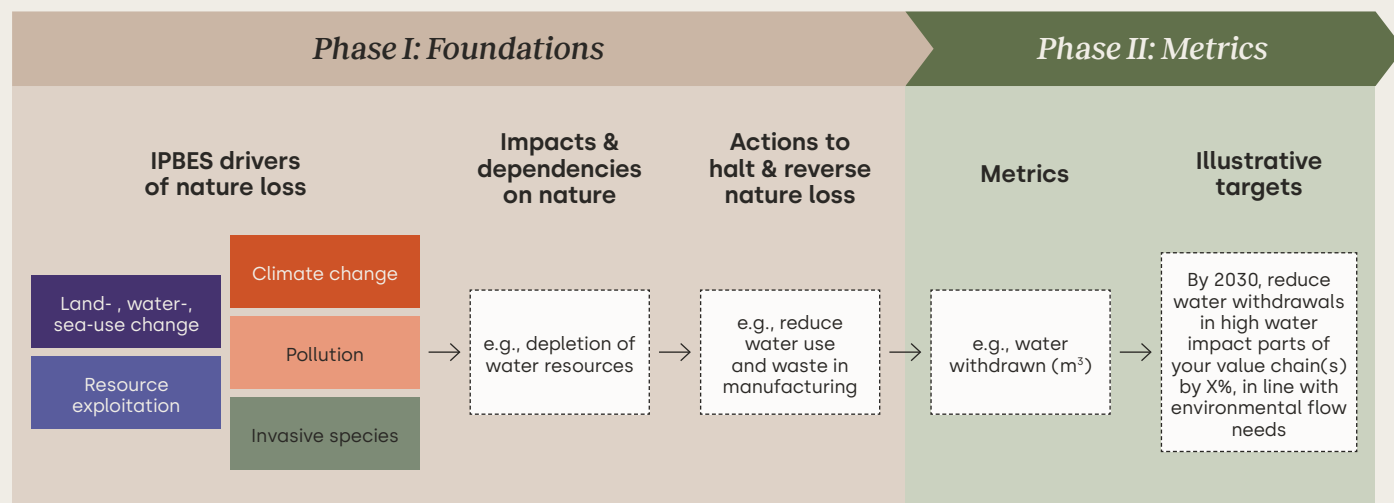
Figure 2 illustrates the main voluntary and regulatory frameworks included in the assessment of the four systems releasing their sector-specific excel-based tools for consultation alongside this Strategic Outline.
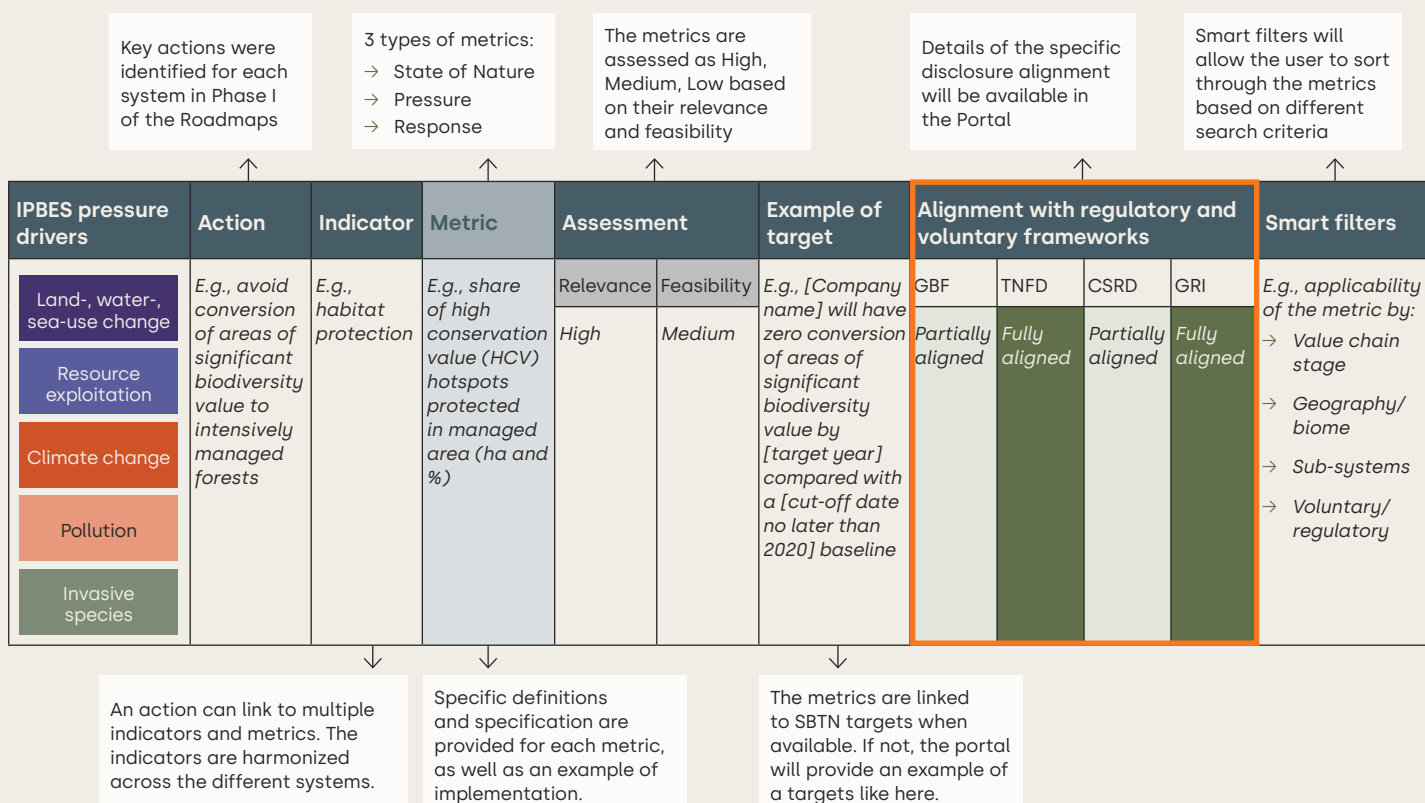
Figure 2: The frameworks included in the initial version of the Portal

Systems	Frameworks applied across all sectors							Sector-specific frameworks
	GFB	**TNFD**	**CSRD ESRS**	**SASB/ IFRS**	**GRI**	**SBTN**	**CDP**	
Agri-food	X	X	X	X	X	X	X	**UN-FCCC**, **UN-CCD**, **GHG-P LSRG**, **SBTi-FLAG**, **UNEP-LUFIH**, **WBCSD-Regen Ag**
Forest products	X	X	X	X	X	X	X	**Forest Europe SFMI**, **Boreal SFMI**, **ITTO Africa**, **CCFM SFMI**, **FSC**, **SFI**, **PEFC**, **EUDR**, **AFi**
Built environment	X	X	X	X	X	X		
Energy	X	X	X	X	X	X		

AFi = Accountability Framework initiative; CCFM = Canadian Council of Forests Ministers; CSRD = Corporate Sustainability Reporting Directive; ESRS = European Sustainability Reporting Standards; EUDR = EU Deforestation Regulation; FSC = Forest Stewardship Council; GBF = Global Biodiversity Framework; GHG P = Greenhouse Gas Protocol; GRI = Global Reporting Initiative; IFRS = International Financial Reporting Standards; ITTO Africa = International Tropical Timber Organization; LSRG = Land Sector and Removals Guidance; PEFC = Programme for the Endorsement of Forest Certification; SASB = Sustainability Accounting Standards Board; SBTi = Science Based Targets initiative; SBTi-FLAG = Science Based Targets initiative Forest, Land and Agriculture Science-Based Target-Setting Guidance; SBTN = Science Based Targets Network; SFI = Sustainable Forestry Initiative; SFMI = sustainable forest management initiative; TNFD = Taskforce on Nature-related Financial Disclosure; UNCCD = United Nations Convention to Combat Desertification; UNEP-LUFIH = United Nations Environment Programme (UNEP)-Land Use Finance Impact Hub (LUFIH); UNFCCC = United Nations Framework Convention on Climate Change (Climate Change Conference – COP30)

In the Portal, users will have a clear view of how well the prioritized metrics align with the relevant frameworks specific to their sector or system. Figure 3 provides an overview of the Portal's core structure, showcasing the information available to users for each metric. The orange frame highlights how users will visualize the alignment with both regulatory and voluntary frameworks.

Figure 3: How the user will visualize the alignment of each metric with relevant voluntary and regulatory frameworks
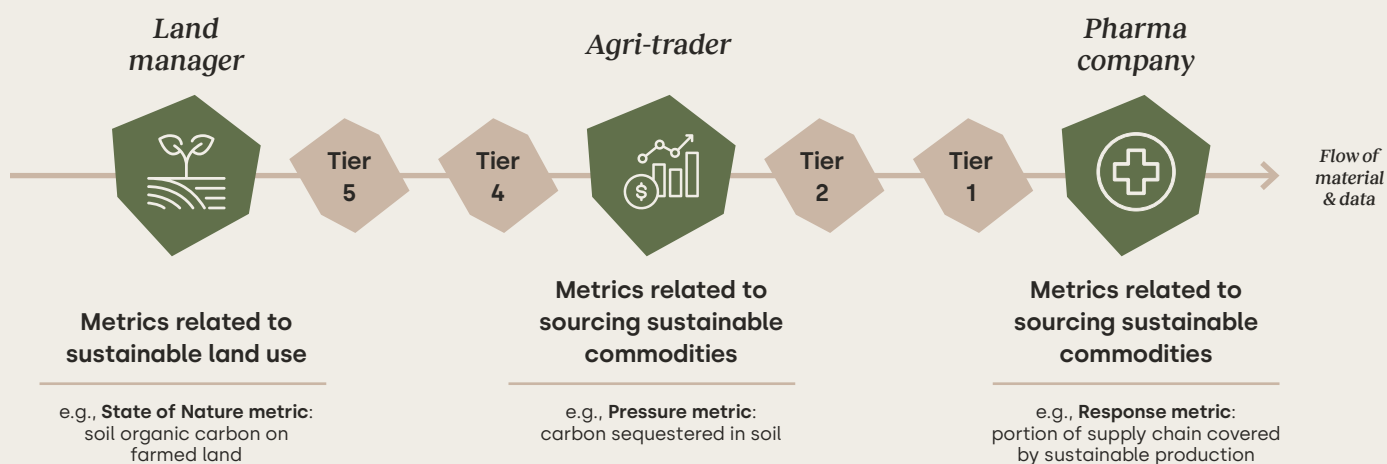

Key actions were identified for each system in Phase I of the Roadmaps

3 types of metrics:
→ State of Nature
→ Pressure
→ Response

The metrics are assessed as High, Medium, Low based on their relevance and feasibility

Details of the specific disclosure alignment will be available in the Portal

Smart filters will allow the user to sort through the metrics based on different search criteria

IPBES pressure drivers	Action	Indicator	Metric	Assessment		Example of target	Alignment with regulatory and voluntary frameworks				Smart filters
Land-, water-, sea-use change / Resource exploitation / Climate change / Pollution / Invasive species	*E.g., avoid conversion of areas of significant biodiversity value to intensively managed forests*	*E.g., habitat protection*	*E.g., share of high conservation value (HCV) hotspots protected in managed area (ha and %)*	Relevance: High	Feasibility: Medium	*E.g., [Company name] will have zero conversion of areas of significant biodiversity value by [target year] compared with a [cut-off date no later than 2020] baseline*	GBF: *Partially aligned*	TNFD: *Fully aligned*	CSRD: *Partially aligned*	GRI: *Fully aligned*	*E.g., applicability of the metric by:* → *Value chain stage* → *Geography/ biome* → *Sub-systems* → *Voluntary/ regulatory*

An action can link to multiple indicators and metrics. The indicators are harmonized across the different systems.

Specific definitions and specification are provided for each metric, as well as an example of implementation.

The metrics are linked to SBTN targets when available. If not, the portal will provide an example of a targets like here.

3) Differentiated approach along the value chain

Companies encounter challenges in selecting the most relevant metrics for their value chains. This difficulty arises because not all companies have the same level of influence on environmental impacts and outcomes, particularly when they operate several tiers downstream from the source of resource extraction or production (such as a pharmaceutical company sourcing palm oil derivatives). Consequently, state of nature metrics are more suitable for land managers who have greater control, influence and capacity to measure the current condition of the ecosystems they manage through field data collection. In contrast, for those positioned downstream in the value chain, pressure and response metrics are more applicable and practical. Figure 4 provides an illustrative example of the relevance of different types of metrics at various stages of a hypothetical pharmaceutical value chain.

TNFD and the Align project (among others) has provided initial high-level guidance to help companies assess their nature-related issues within their value chains[2] and to establish criteria for selecting appropriate metrics. However, a gap still exists in translating these recommendations into practical application for different value chains. To bridge this gap and support the development of emerging guidance on this topic, the Portal will leverage the connections between the six initial systems, offering visibility into activities and relevant metrics for application both upstream and downstream in the value chain.

Figure 4: Illustrative example of the relevance of different metrics at different stages of the value chain

Land manager → Tier 5 → Tier 4 → Agri-trader → Tier 2 → Tier 1 → Pharma company → Flow of material & data

Metrics related to sustainable land use

e.g., **State of Nature metric**: soil organic carbon on farmed land

Metrics related to sourcing sustainable commodities

e.g., **Pressure metric**: carbon sequestered in soil

Metrics related to sourcing sustainable commodities

e.g., **Response metric**: portion of supply chain covered by sustainable production

As illustrated in Figure 5 bio-based materials derived from agricultural and forestry inputs flow into all systems and will be present in the supply chains of the four other systems included in the initial version of the Portal (meaning pharmaceuticals, energy, built environment and chemicals). A Portal user in the pharmaceutical sector will be able to view the relevant metrics to request from its suppliers (for instance, packaging suppliers may report on sustainable forest management metrics), as well as key metrics for their own disclosures (such as the percentage of certified packaging sourced). As the Portal expands to include additional systems, more segments of the value chain will link to relevant nature metrics and be visible for the user.

Figure 5: Mapping of the connections between the 6 systems included in the initial version of the Portal
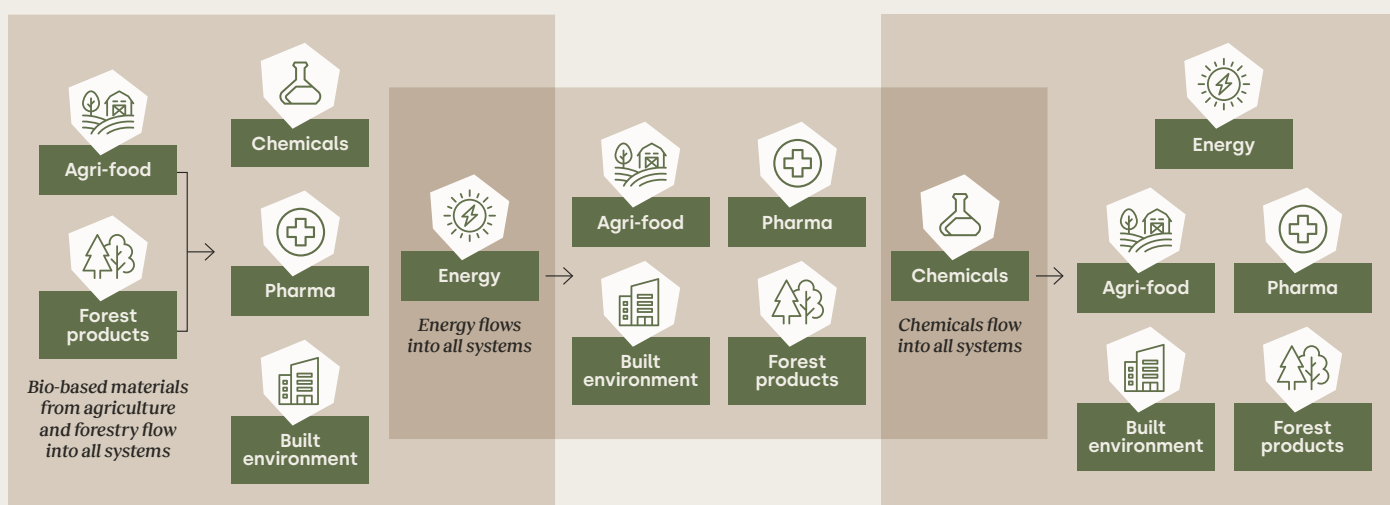
4) Metrics for target-setting

Target-setting plays a vital role in driving corporate action. By reporting progress on widely recognized priority metrics and targets, companies allow financial institutions and other stakeholders to hold them accountable for their environmental impacts and gain clearer insights into their performance and transition strategies. However, corporate target-setting related to nature remains in its infancy. A recent report by the World Benchmarking Alliance that analyzed 800 companies across various sectors reveals that only 7% have established time-bound targets to reduce plastic waste and just 4% have set targets to lower discharged pollutants.[3]

Part of the problem connects to the difficulties in identifying the right metrics to report on progress on target achievement, an issue the Portal aims to address.

Another factor hindering progress is that only a few companies with highly advanced nature strategies and strong value chain traceability are currently able to set science-based, location-specific targets. For the others, there is a need for an interim and complementary approach to nature-related target-setting at various levels, such as at the corporate level (like reducing water withdrawals by 30% across all operations) or in specific areas like sustainable procurement (such as increasing the share of certified packaging by 30%).[4]

In support of this interim approach, the metrics proposed in the Portal will link to examples of how companies can use them for target-setting. When available, we have sourced these target examples from existing frameworks, such as the SBTN. If no example is found, an illustrative target is provided.

Table 2 demonstrates the proposed targets for two metrics: one based on SBTN guidance, and the other as an illustrative example.

Table 2: Illustrative examples of targets tied to metrics

Action	Indicator	Metric description	Example of target
Avoid conversion of areas of significant biodiversity value to intensively managed forests	Habitat protection	Area (and share) of high conservation value (HCV) hotpots protected in managed area (ha and %)	**Illustrative example:** No conversion of areas of significant biodiversity value. [Company name] will have zero conversion of areas of significant biodiversity value by [target year] compared with a [cut-off date no later than 2020] baseline.
	Extent of land-use change	Area (and share) of high biodiversity value or high conservation value converted (ha and %)	**SBTN Land Target 1:** No conversion of Natural Ecosystems for Direct Operations [Company name] will have zero conversion of natural ecosystems by [target year], compared with a [cut-off date no later than 2020] baseline. [Company name] will remediate all past conversion occurring between [cut-off date no later than 2020] and [target year].

It is important to note that the features of the Portal outlined here may evolve as we work with our members and partners to develop a tool that meets corporate needs. Additionally, not all the features described in this Strategic Outline will be present in the sector-specific, Excel-based tools released for consultation alongside this document. These individual tools will continue to evolve and align over the next year before we integrate them into the Portal.

Scaling up beyond the initial version of the Portal

The development of the Portal will take place over several years through a staggered approach. We will release an initial version, serving as a proof of concept, at COP30 in November 2025. As the result of two years of work, this release will mark a significant milestone. But it is only the beginning of a longer journey. To expand its coverage and enhance its features, WBCSD has designed the Portal's capabilities to evolve progressively over time, as outlined in Table 3.

Table 3: Prospective long-term evolution of the main capabilities of the Portal

Capabilities	November 2025 (initial version)	→ 2026 and beyond
Sector coverage	The Portal covers six initial systems: agri-food, forest products, built environment, energy, pharmaceuticals, chemicals.	The Portal offers a simplified process for expanding to additional systems, such as cement and concrete, household and personal care products, mining and metals.
Users	The Portal's content is tailored to meet the needs of sustainability practitioners in corporations, who are the primary user group.	The Portal's content is tailored to the needs of additional user groups, such as financial institutions, standard setters or land managers.
Data	The Portal does not aim to address data traceability issues. Instead, it will provide an assessment of the relevance and feasibility of each metric based on data availability and accessibility, among other considerations.	The Portal can link the prioritized metrics to relevant datasets.
Measurement	The Portal provides clear definitions and specifications for each metric to facilitate their adoption.	The Portal connects the prioritized metrics to additional tools and implementation guidance to facilitate their adoption.
Relevance	The content of the Portal is based on the existing corporate accountability system for nature at the time of release.	The content of the Portal will be updated on a regular basis to maintain alignment with the fast-evolving corporate accountability system for nature.

WBCSD's initiative
in the broader landscape

03.

03. WBCSD's initiative *in the broader landscape*

The corporate nature agenda is evolving rapidly, with numerous frameworks and initiatives emerging concurrently to build a robust system that holds companies accountable for taking ambitious action on nature.

WBCSD's initiative to assist sustainability practitioners in prioritizing nature metrics, as part of the Roadmaps to Nature Positive, is not designed to replace existing initiatives or frameworks to measure and disclose nature impacts and dependencies. Rather, it seeks to foster alignment among these initiatives and enhance their practical application by companies, offering an interactive, user-friendly Portal to help practitioners navigate the complex systems in which they operate.

Covering all three types of metrics – State of Nature, Pressure and Response (see Appendix 1) – the content is primarily developed for business by business, with a strong emphasis on sector-specificity. Table 4 provides further detail on these key characteristics.

Maintaining close alignment with other initiatives aimed at achieving similar objectives will be crucial to the success of WBCSD's work, and to achieving our collective goal of scaling up business action on nature. Table 5 outlines some of the most relevant frameworks and initiatives focused on nature measurement and disclosure. These frameworks have provided a foundation for WBCSD's Roadmaps to Nature Positive and the content featured in the Portal. The table does not detail other relevant frameworks, such as the Carbon Disclosure Project (CDP), Global Reporting Initiative (GRI) or Sustainability Accounting Standards Board (SASB) but the Portal features them when relevant to the particular system.

Table 4: **Four distinguishing characteristics of WBCSD's initiative to prioritize nature-related metrics**

Aim	Type of metrics	Sector-specific	Main audience
WBCSD's initiative does not seek to introduce a new set of metrics or build consensus on a proposed set. Instead, it focuses on making existing content actionable by linking priority actions to the most relevant and feasible metrics from key voluntary and regulatory frameworks.	The Portal will feature all three types of metrics. The State of Nature metrics will align with the outcomes of the Nature Positive Initiative's work, when available.	Groups of companies operating within the six systems covered in the initial version of the Portal have developed the content. This approach ensures the close alignment of the content with the needs and specificities of each sector. Users operating outside these sectors will access metrics organized by cross-cutting themes, such as water and circularity.	The content of the Portal is developed by corporations, with input from external stakeholders, and is intended for use by businesses. This approach ensures that the content meets the specific needs of corporates as the primary user group.

Table 5: Key initiatives focused on nature measurement and disclosure and their connection to WBCSD's Roadmaps to Nature Positive

Initiative	Aim	Type of metrics	Sector-specific	Main audience(s)	Connections to WBCSD's Roadmaps to Nature Positive
WBCSD's Roadmaps to Nature Positive	Promote the global harmonization of nature-related metrics used by corporations. This will be achieved by supporting sustainability practitioners in prioritizing metrics to measure and disclose their material impacts and dependencies on nature, in alignment with key voluntary and regulatory frameworks.	- State of Nature - Pressure - Response	Yes	- Corporates	N/A
Nature Positive Initiative (NPI) initiative on state of nature metrics	Identify a set of meaningful and measurable metrics (and framework for application) to define the state of nature and contributions to nature positive outcomes	- State of Nature	No	- Investors and financial institutions - Corporates - Regulators and policymakers	- The state of nature metrics featured in the Portal will align with the set of indicators and metrics defined under the NPI initiative.
TNFD recommendations and guidance	Provide a framework for organizations to identify, assess and report nature-related risks and opportunities	- State of Nature - Pressure - Response	Yes	- Investors and financial institutions - Corporates - Regulators and policymakers	- WBCSD's Roadmaps to Nature Positive are developed based on the ACT-D framework that is aligned with TNFD guidance. - The Portal features the recommended metrics from the TNFD (core, additional, sector-level) when they meet the prioritization criteria
SBTN guidance	Provide organizations with a framework for setting science-based targets for nature	- State of Nature - Pressure - Response (to come)	No	- Corporates - Cities	- WBCSD's Roadmaps to Nature Positive are developed based on the ACT-D framework that is aligned with SBTN guidance. - When available, SBTN's targets tie to the metrics to illustrate the connection.
Align project	Provide recommendations for a standard on corporate measurement to help guide method selection and indicator development	- State of Nature - Pressure	No	- Corporates - Financial institutions	- WBCSD's Roadmaps to Nature Positive are compatible and align with the methods and indicators promoted by the Align project.
CSRD disclosures	EU regulation requiring disclosure on risks and opportunities arising from social and environmental issues and on the impact of activities on people and environment	- Pressure - Response *(focus on environment, social and governance)*	To come	- Corporates *(operating in or trading within the EU)*	- The metrics in the Portal are assessed based on their alignment with CSRD disclosures, as one of the regulatory frameworks assessed.

Call for
collaboration

04.

04. Call for *collaboration*

To drive a meaningful transformation in how corporations measure, value and disclose their impacts and dependencies on nature, WBCSD's Roadmaps to Nature Positive must continue to develop and then reach scale in close collaboration with all relevant actors in the system.

For corporations

If you are a corporation, ideally active in one or more of the four systems below, we invite you to participate in the pilot testing of the Excel-based versions of the tool. Please contact:

→ Matt Inbusch (**inbusch@wbcsd.org**) for the agri-food system

→ Jessica da Silva (**dasilva@wbcsd.org**) for the forest products sector

→ Claudia Schweizer (**schweizer@wbcsd.org**) for the built environment system (available in Q1 2025)

→ Diana Ferrari (**consultant-ferrari@wbcsd.org**) for the energy system (available in Q1 2025)

For civil society and academia

If your organization shares the objective of harmonizing corporate measurement and disclosures on nature, we invite you to participate in the pilot testing or contact Angela Graham-Brown (**graham-brown@wbcsd.org**) to explore opportunities for alignment and collaboration across our initiatives.

For philanthropies and foundations

If your organization is interested in partnering with us to scale the initial version of the portal, as part of your philanthropic giving, or supporting in another capacity, please contact Clea Kaske-Kuck (**kaske-kuck@wbcsd.org**).

Appendix: Three different types of metrics featured in the Portal

Figure 6 shows the three different types of metrics featured in the Portal, along with a definition and an example of a metric in each category.

Figure 6: **The three different types of metrics featured in the Portal**

Metric type	*State of Nature*	*Pressure*	*Response*
Definition	Measures the direct state of the environment in three categories: the state of ecosystems, species and ecosystem services	Human activities that directly or indirectly change the state of the environment and ecosystem; five key pressures contribute most to the loss of nature globally	Actions to address pressures or to improve the state of nature
Example	*Environmental flows in local water basin (m3/s)*	*Blue water withdrawals (m3/ha)*	*Farmland with improved irrigation (%/ha)*

Endnotes

1   Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) five drivers of nature loss: land-, water-, sea-use change, natural resource use and exploitation, climate change, pollution, invasive species. As climate change is one of the key drivers of nature loss, we have featured actions related to climate change mitigation in the Portal and tied them to relevant metrics.

2   Taskforce for Nature-related Financial Disclosure (TNFD) (2024). Guidance on value chains. Retrieved from: **https://tnfd.global/publication/guidance-on-value-chains/**.

   Sihvonen, H. et al. (2023). Measuring and valuing biodiversity across supply chains. Implementation Guidance for the Align project recommendations. European Commission and Align. Retrieved from: **https://capitalscoalition.org/wp-content/uploads/2023/10/Align_supply_level_impementation_guidance.pdf**.

3   World Benchmarking Alliance (2024). Research shows major companies around the world are failing to assess and measure their impact on nature. Press release. Retrieved from: **https://www.worldbenchmarkingalliance.org/news/nature-benchmark-press-release-2024/**.

4   World Business Council for Sustainable Development (WBCSD) (2024).Accelerating corporate ambition and preparedness toward science-based targets for nature. Actionable Insights from WBCSD's SBTN's Preparer Forum. Retrieved from: **Accelerating corporate ambition and preparedness toward science-based targets for nature – WBCSD**

Acknowledgements

Disclaimer

About WBCSD's Nature Action Imperative

WBCSD's Nature Action Imperative supports our members in incorporating nature into decision-making processes and developing credible and impactful nature strategies aligned with leading voluntary and regulatory frameworks. We engage with some 60 members from various sectors in the development and implementation of tools, guidance and frameworks aimed at accelerating both individual and collective corporate action. Our work aims to increase resource allocation to solutions that contribute to halting and reversing nature loss, in line with the Biodiversity Plan. To learn more about the Imperative and related projects, **https://www.wbcsd.org/Imperatives/Nature-Action**.

About WBCSD

The World Business Council for Sustainable Development (WBCSD) is a global community of over 220 of the world's leading businesses, representing combined revenue of more than USD $8.5 trillion and 19 million employees. Together, we transform the systems we work in to limit the impact of the climate crisis, restore nature and tackle inequality.

We accelerate value chain transformation across key sectors and reshape the financial system to reward sustainable leadership and action through a lower cost of capital. Through the exchange of best practices, improving performance, accessing education, forming partnerships and shaping the policy agenda, we drive progress in businesses and sharpen the accountability of their performance.

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