



Nature Action 100

Nature Action 100 Company Benchmark : Introduction and first-ever company assessments



October 28, 2024

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LAND ACKNOWLEDGEMENT

We respectfully acknowledge the ancestral and unceded territories of all native and Indigenous Peoples globally who have stewarded these lands for generations with attention to sustaining communities and the environment. We do this to affirm our commitment to recognize, respect, and uphold the rights of Indigenous Peoples and local communities around the world, including through our work.

SPEAKERS



Norah Berk

Senior Programme Manager,
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Meryl Richards

Program Director,
Food and Forests, Ceres

AGENDA

1. Introduction to Nature Action 100
2. Company benchmark assessments: Key findings
3. Stakeholder perspectives on corporate nature action and disclosure



CONTEXT - WHY NATURE ACTION 100

US\$44
TRILLION

Over half the world's total
GDP is dependent on nature
and its services

US\$5
TRILLION

Private sector financial flows
toward activities that
negatively impact nature

US\$700
BILLION

Close biodiversity funding
gap by 2050 (Goal D of Global
Biodiversity Plan)



CONTEXT – WHY NATURE ACTION 100

- Investors are increasingly **recognizing the urgent economic need to act on nature** via the companies in which they invest across all industries and sectors
- Financial institutions have a vital role to play in accelerating a **shift toward more sustainable and regenerative business models** via their portfolios
- **Engaging with companies is a common practice for investors** to maximize returns and manage risks
- Nature Action 100 is one of the first **multi-sector collaborative investor engagement initiatives** on nature



GOALS AND SCOPE

Nature Action 100 is a global investor-led engagement initiative that aims to support the driving of greater corporate ambition and action on tackling nature loss and biodiversity decline.

Nature Action 100 supports investors engaging companies on nature loss by:

- **Amplifying the investor voice** with clear high-level expectations for companies
- **Focusing efforts** on impactful sectors, regions, and companies to address nature loss
- **Informing and supporting engagements** between participating investors and the Nature Action 100 companies
- **Tracking corporate performance** against key benchmark indicators and providing annual progress updates



INVESTOR EXPECTATIONS

Investors have called on companies to publicly undertake six actions:

- 1. Ambition:** Commit to minimize contributions to key drivers of nature loss and conserve and restore ecosystems by 2030.
- 2. Assessment:** Assess nature-related dependencies, impacts, risks, and opportunities and disclose the results.
- 3. Targets:** Set time-bound, specific, science-based targets on nature-related dependencies, impacts, risks and opportunities.
- 4. Implementation:** Develop a company-wide plan on how to achieve targets.
- 5. Governance:** Establish board oversight and company's role in managing nature-related dependencies, impacts, risks, and opportunities.
- 6. Engagement:** Engage throughout value chains to create an enabling environment for implementing the plan and achieving targets.



NATURE ACTION 100 BY NUMBERS

Over

230

institutional investors

Representing nearly

\$30 trillion

globally in assets under management and advice²

Engaging

100

companies to take action on nature

Prioritizing

8

sectors important to reversing nature and biodiversity loss

DEVELOPING THE COMPANY BENCHMARK

- ✓ Comprehensive research of existing methodologies
 - TNFD Framework and LEAP approach
 - SBTN Target-setting guidance
 - WBA Nature Benchmark
 - Accountability Framework
- ✓ Stakeholder consultation
 - Industry experts
 - Representatives of or organizations that work with Indigenous Peoples and local communities
 - Nature Action 100 investor participants
- ✓ Pilot testing on ten companies
- ✓ Refining assessment methodology with data provider

The Nature Action 100 Benchmark is positioned to drive progress

- ✓ Provides clear disclosure expectations from investors
- ✓ Provides companies with insight into progress toward investor expectations
- ✓ Supports investors in understanding and managing nature-related risks and opportunities in their portfolios
- ✓ Contributes to achieving the 2030 targets of the Biodiversity Plan

BENCHMARK ASSESSMENT Key findings



Companies are in the early stages of addressing their nature-related issues.

Benchmark results show that:

1. Over half of companies (69) disclose ambition
2. Only one company discloses nature-related materiality assessments
3. A significant number of companies disclose nature targets (47) and plans to implement them (37 companies)
4. Companies disclose limited progress towards recognizing and protecting the rights of Indigenous Peoples and local communities



AMBITION: A promising start for companies' nature commitments

Nature-related commitment
(1.1.a)



Nature-related commitment
to full value chain (1.1.b)

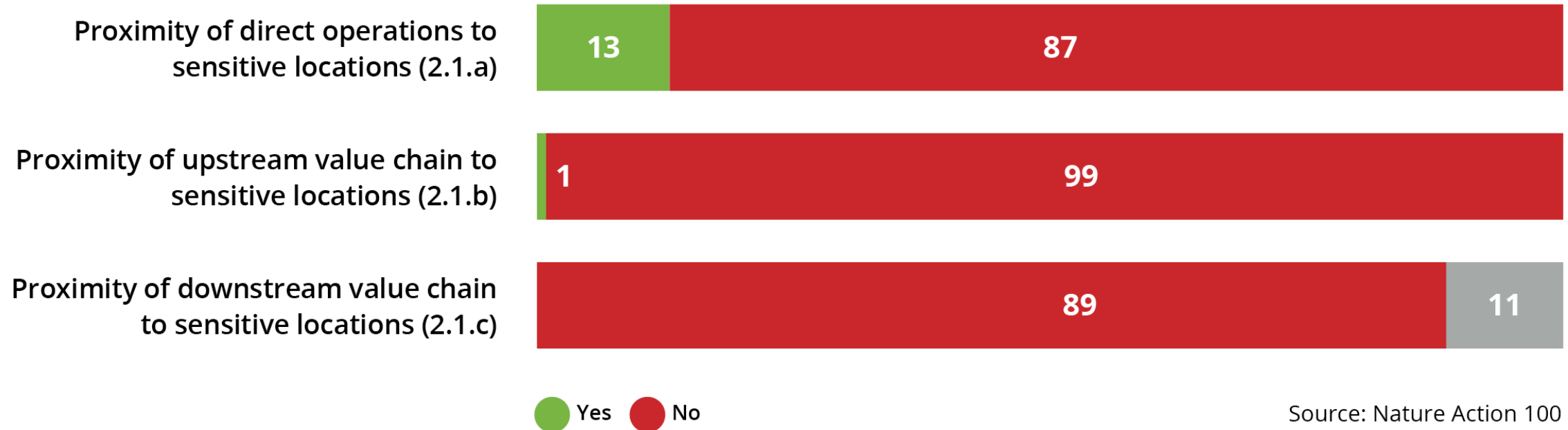


● Yes ● No

Source: Nature Action 100

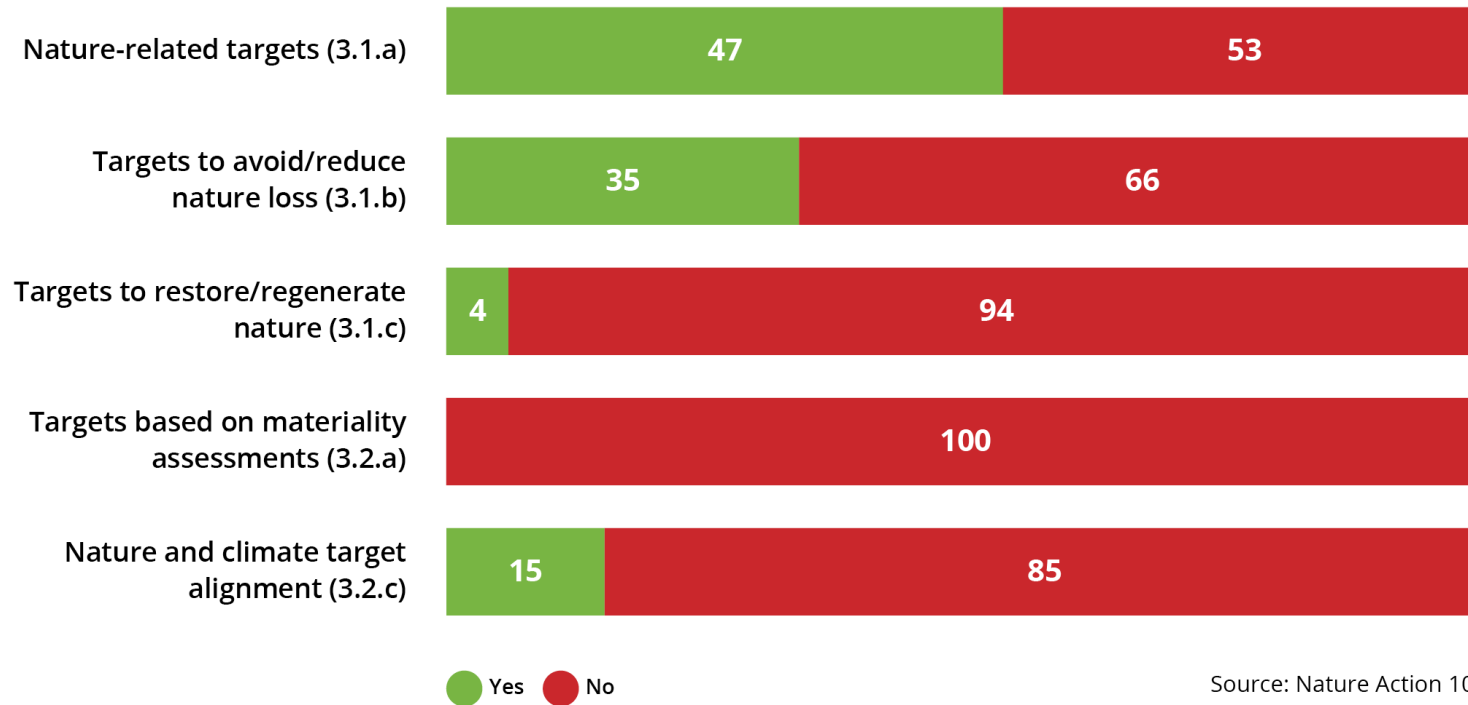
ASSESSMENT:

Few companies disclose nature-related materiality assessments

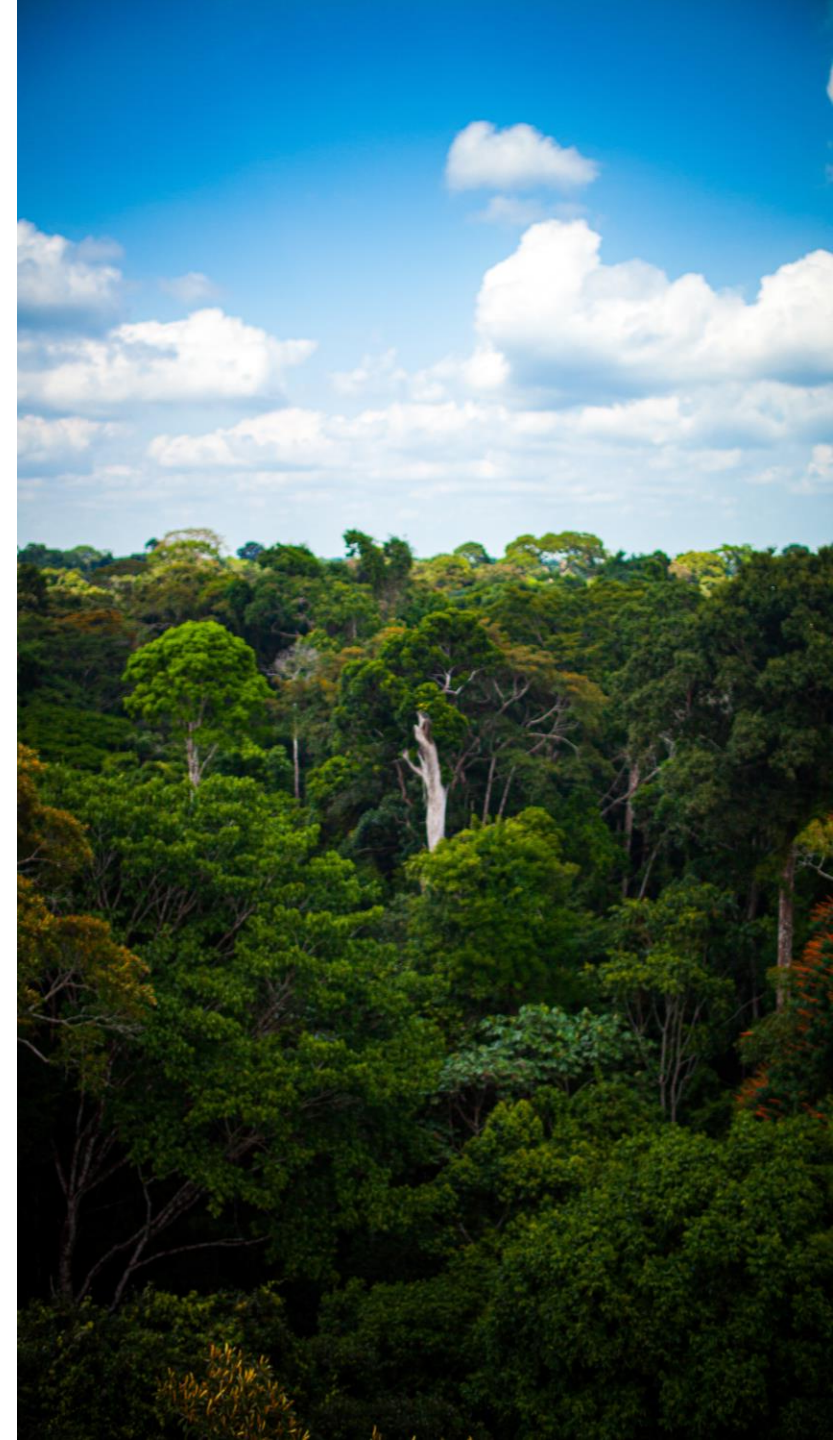


TARGETS:

Companies are setting specific targets on nature

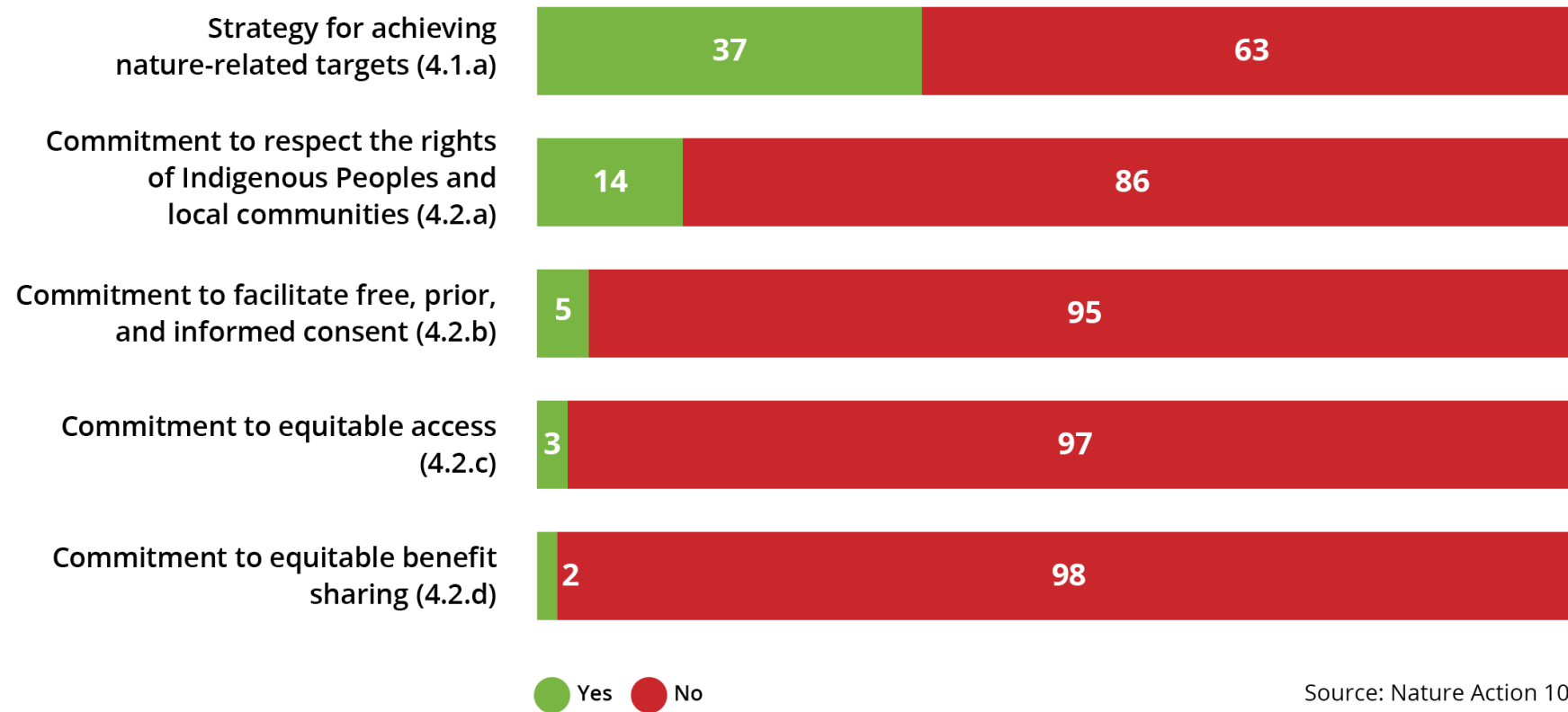


Source: Nature Action 100



IMPLEMENTATION:

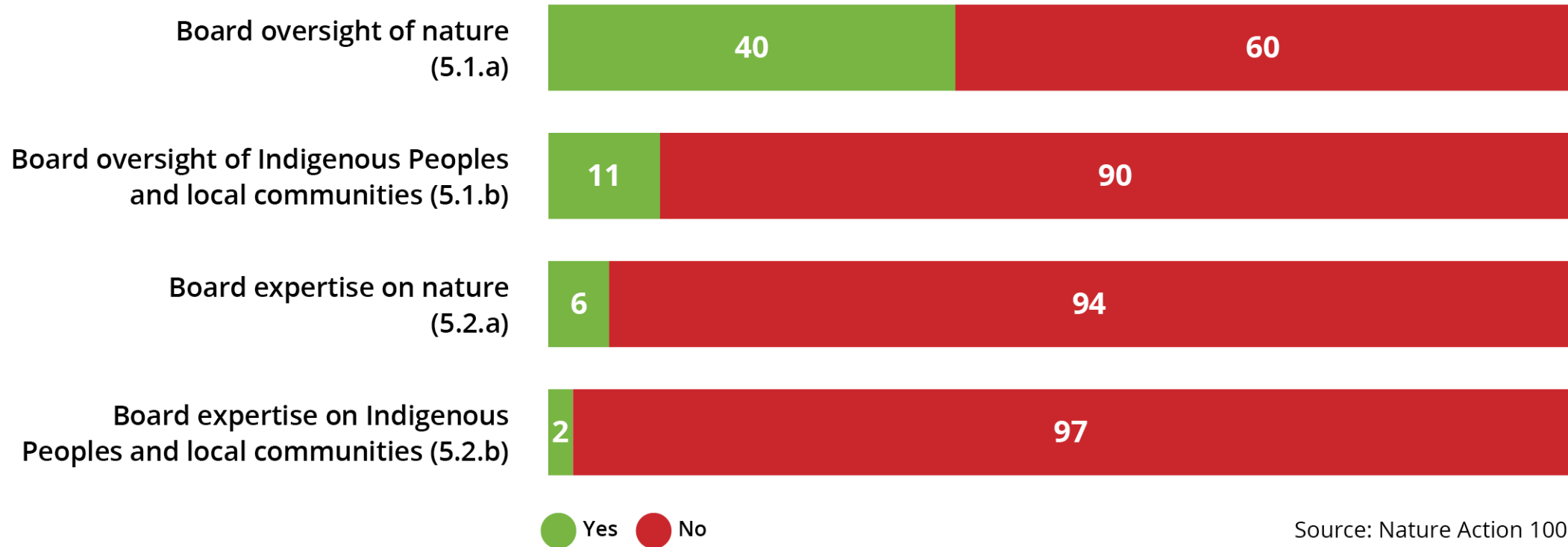
Some progress, but companies need to advance their efforts to recognize and respect the rights of Indigenous Peoples and local communities



Source: Nature Action 100

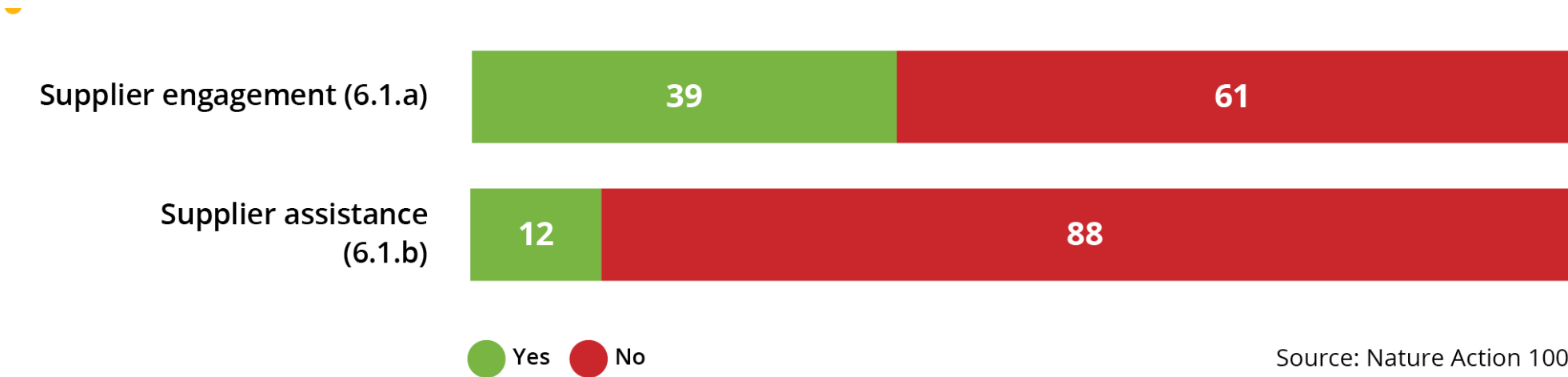
GOVERNANCE:

The majority of companies lack board oversight and expertise to effectively manage nature-related issues



ENGAGEMENT:

Minimal disclosures on engagements with external actors



Source: Nature Action 100

IN SUMMARY

- Companies are beginning to act on nature by setting ambitions and targets
- There are many indicators not being met by companies
- ~~Companies can make quick progress in meeting the benchmark~~



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ACCESS THE NATURE ACTION 100 BENCHMARK

www.natureaction100.org