

social

environmental

context

LONDON · LOS ANGELES

# ROOTS OF RESILIENCE

**Why nature is key to business prosperity  
and what companies can do about it today**

A nature starter pack for companies

## Context

Context Group is a specialist consultancy advising global organisations on sustainability strategy, reporting and communications.

Over the last few years, we've seen exciting momentum build around the topic of nature.

A growing number of companies tell us nature is now on their radar, but they are not ready to act yet. For many, the area is new, complex, and daunting.

Roots of Resilience is designed to address just this.

### This starter pack for companies covers:

- The **recent rise** of nature on the global agenda
- The **business case** for nature
- Key **steps and priorities** for your nature journey
- Key nature **frameworks, regulations and tools**
- What you can **do next**
- Bonus: Priority **sectors** for nature

# Nature gains ground

## The prosperity of every single business hinges on the state of nature.

Nature provides everything from the water and soils that feed the **\$9.7 trillion** food and beverage market to the trees propping up the **\$350 billion** pulp and paper industry, and the raw materials on which the **\$11 trillion** construction industry is built.

Whether you directly or indirectly rely on natural resources to make products or sell services, no business runs truly independently of nature. Academics have been saying this for decades; the first studies on ecosystem services date back to the 1960s. But it took a while for the world to wake up, and we're now at a critical point for business and society.

A **2026 report** endorsed by 150+ governments revealed public-private funding for nature-harmful activities is 30x greater than conservation and restoration funding. Today, we are using the equivalent of **1.6 Earths** to maintain our way of life – and ecosystems cannot keep up.

Nature loss is becoming a systemic risk for economies, supply chains and financial stability. In the UK, for example, nature degradation could cause a **4.7% drop in GDP** by 2030. The World Economic Forum (WEF)'s Global

Risks Report 2026 ranks biodiversity loss and ecosystem collapse as the **second most severe global risk** over the next decade, behind only extreme weather events.

Businesses are already feeling the impacts of nature instability through supply chain disruptions and reduced resource availability.

For example, US farmers shelled out more than **\$400 million** to pollinate their crops in 2024 due to a collapse in bee populations. And in Europe, **record-low water levels** across key shipping corridors in 2026 forced companies to reroute and switch to more expensive transport alternatives like road and rail.

## But enough with the doom and gloom!

The good news is that governments and investors are beginning to pay more attention to the ecosystems we all rely on...



# Positive momentum for nature

## 10x private funding

Despite geopolitical headwinds in some parts of the world, from 2020-2024, private funding for nature grew more than tenfold.

## \$7.3B for tropical forests

The global Tropical Forest Forever Facility (TFFF), launched in 2025, is channelling billions of dollars in investment to protect tropical forests. The Fund is a first-of-its-kind public-private financing model that international governments and organisations had been developing for years. It's designed to make conserving tropical forests more financially attractive than destroying them. Less than one year since launch, the TFFF has secured \$7.3 billion in financing.

[Learn more about the TFFF.](#)

## 170+ nations set targets

The Global Biodiversity Framework (GBF) is the world's shared plan for reversing biodiversity loss by 2030, agreed by 196 countries under the UN Convention on Biological Diversity. It includes 23 targets, such as protecting 30% of land and oceans, mobilising biodiversity finance, and encouraging corporate disclosures. Since the GBF's 2023 launch, 172 nations have set targets and 130 have submitted reports translating global ambition into national planning.

## ~3,000 delegates gather

The second annual Global Nature Positive Summit in 2026 welcomed nearly 3,000 business and government delegates. The Summit aims to accelerate GBF implementation progress. In 2026, it focused on private sector action, highlighting strategies and plans to deliver nature-positive outcomes.

## \$26T AUM commit to report on nature

Organisations representing more than \$26 trillion in assets under management (AUM) have committed to reporting in line with the Task Force on Nature-related Financial Disclosures (TNFD) framework. This is up from \$20 trillion just one year ago. The TNFD is designed to provide investors with decision-relevant nature information. Rapid adoption signals investors and companies are increasingly aware of the importance of nature to business resilience and success.

## Top-3 investor topic

59% of investors surveyed by the TNFD rank nature as one of the three most important sustainability topics; another 36% rank it in the top half of sustainability topics.

## ROOTS OF RESILIENCE

# Purpose of this publication

As governments, investors and the natural world itself signal nature is a growing priority, companies will need to respond.

While some companies already address nature as a strategic priority, many are just embarking on this journey. Roots of Resilience equips companies with an essentials starter pack, including:



### **YOUR MISSION | [p.5](#)**

The business case for nature



### **YOUR MAP | [p.9](#)**

The corporate nature journey: key steps and priorities



### **YOUR SURVIVAL KIT | [p.11](#)**

Frameworks, regulations and tools that matter



### **YOUR COMPASS | [p.14](#)**

Where are you now and what to do next



### **+ BONUS | [p.15](#)**

Priority sectors for nature

## YOUR MISSION

# The business case for nature

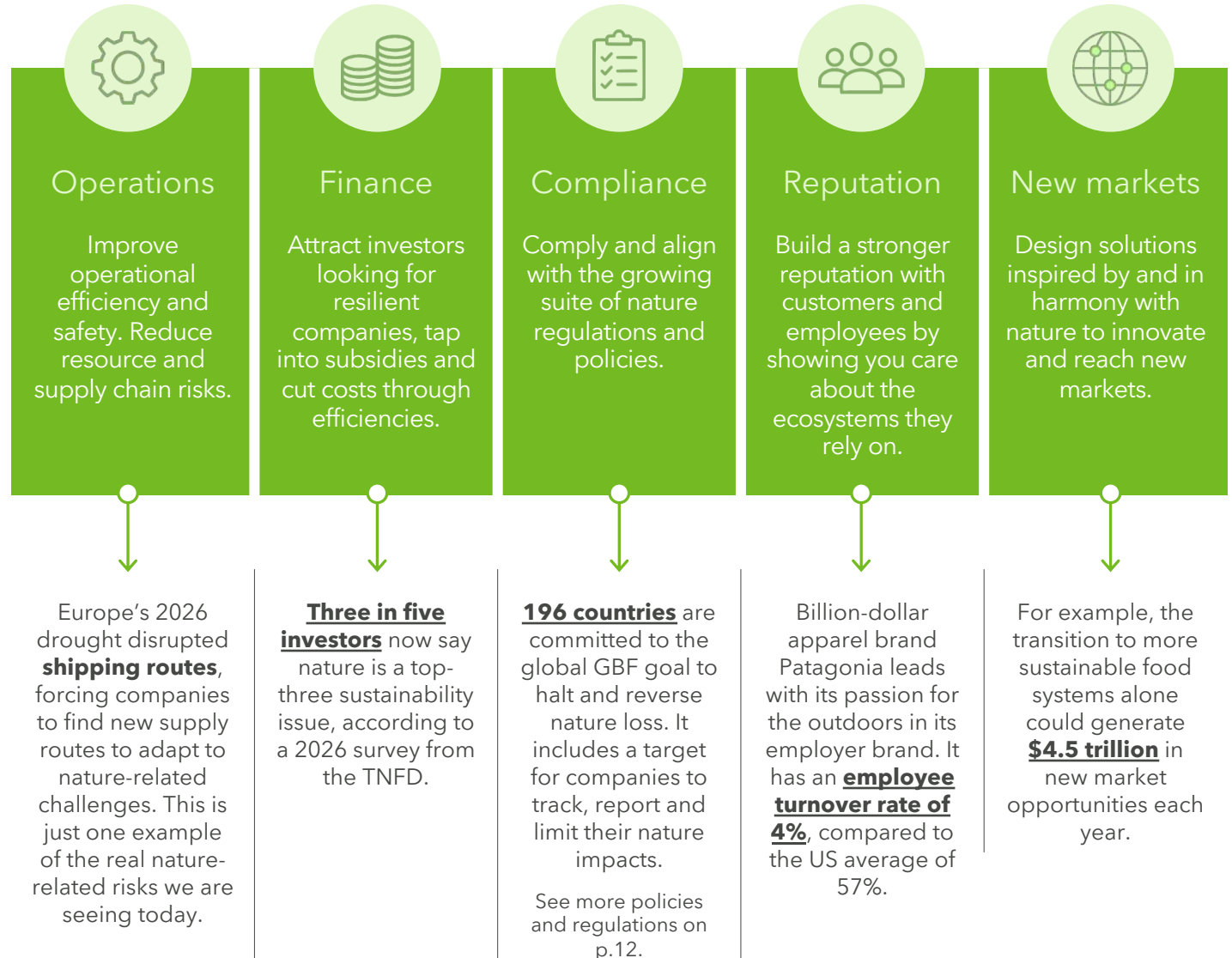
Despite calls to halt and reverse nature loss from governments, investors and business leaders worldwide, many companies still struggle to see why nature matters to them specifically.

In reality, the business case for nature touches almost every part of a business, from R&D, finance and compliance, to marketing and HR. Companies built to last understand the value of working in harmony with nature across their business, as shown on the right.

*"The resilience of a business depends on the resilience of nature. Those two things are inseparable."*

—Tony Goldner, CEO, TNFD

Source: [Nature Positive Initiative](#)



# Understanding how nature affects your business: The DIRO model

The DIRO model helps companies understand why and how nature matters to their business.

It guides them to consider how they **Depend** on and **Impact** nature, and the business **Risks** and **Opportunities** associated with this. This helps companies see that they exist as part of nature – not separate from it.

Championed by the TNFD, this holistic framework has become a signal of best-practice corporate nature strategy and reporting.

## DEPENDENCIES

**The natural resources and systems you rely on to make your products and deliver your services.**

Entire value chains depend on the quality and availability of natural resources.

From clothing to construction, water is essential for making, cooling, transporting and cleaning.

From agriculture to cosmetics, pollinators are vital to growing feed, food and flowers. From energy to technology, rare earths are critical to innovation. And from healthcare to financial services, clean air and stable climates are central to stability.

→ Which natural resources and systems does your business depend on?

## IMPACTS

**The ways in which your company affects natural ecosystems – positively or negatively, directly or indirectly.**

Every industry – be it construction, technology, fashion, food & beverage, services, or others – takes, uses and discharges natural resources.

Done irresponsibly, this negatively impacts habitats, species, ecosystems and the people that rely on them. On the flip side, restoring waterways, habitats, wildlife populations, and ecosystems can have positive, widespread impacts on people and the planet.

→ How does your business impact nature and the people that rely on it?

## RISKS

**The threats to your business posed by nature and the related socioeconomic shifts.**

Ecosystem destabilisation can cut access to natural resources and disrupt value chains and worker productivity. Growing concerns around nature's decline can also lead to stricter regulation, market shifts and new technologies.

Companies failing to adapt face potential physical, financial, legal, market and reputational risks. To build resilience and avoid costs, companies should identify and carefully manage these risks.

→ What nature-related risks could affect the prosperity of your business?

## OPPORTUNITIES

**The benefits your business can gain by working and innovating in harmony with nature.**

As businesses respond to nature-related challenges, new opportunities emerge.

Whether it's developing new products and services, improving operational efficiency, or building supply chain resilience, a nature-positive approach can support innovation, growth and long-term competitiveness. It can also enhance stakeholder trust and attract capital.

→ How can your business create value by working with nature?

# Climate progress needs nature

Over the past decade, climate change has cemented itself on the business agenda.

Thanks to a fusion of forces – such as global policy, high-profile conferences, climate protests, new disclosure regulations, and the real impacts of climate change now showing up on the balance sheet (think raging forest fires and flash floods) – climate has become the top environmental issue for most companies.

This laser focus on climate means nature has often taken a back seat, despite being a critical piece of the climate puzzle.

Nature is the world's carbon manager.

Over billions of years, it has fine-tuned systems to store, transform and release carbon. This means nature holds powerful, cost-effective and lasting solutions to help companies meet their climate goals. And without it, reaching net zero is impossible. For example, healthy soils can help food companies reduce their emissions while boosting crop yields. Plastic alternatives made from plants can help manufacturers lower product

emissions without sacrificing quality. And [innovative coatings](#) for cargo ships designed to mimic nature can help companies move goods around the world while burning less fuel.

Recognising this, organisations in Europe are calling for nature to be the first line of climate defence. In September 2026, 30 organisations including WWF, the European Water Association, and Triodos Bank wrote an [open letter](#) urging the European Commission to integrate nature into the region's climate resilience framework.

They highlight a need for legal incentives and financing mechanisms, national targets and the mobilisation of public and private investment in nature.

In line with these leading organisations, companies must see nature as part of the climate solution, not a competing priority.

*"High-quality nature investments, such as those WWF originates in dozens of priority landscapes, offer companies the best path to secure business resilience, mitigate risk, and simultaneously deliver impact for climate, biodiversity, and local people.*

*To get started, we encourage businesses to explore the newest tool in WWF's Risk Filter Suite – the [Place-based Impact Estimator \(PIE\)](#) – which helps companies identify optimal locations for conservation, restoration, or land-management investments."*

**-Akiva Fishman, Director, Nature-Based Solutions, WWF**

See more tools on [p.13](#).

## Social impact synergy

Another growing priority in the corporate sustainability world is social impact.

How companies consider and engage with the people they affect – such as small-scale commodity suppliers or communities affected by a mining site – is maturing. One key signal of this was the launch of the Taskforce on Inequality and Social-related Financial Disclosures (TISFD) in 2025, which guides companies to understand and report on the topic.

This offers up another synergy for companies taking action on nature.

Engaging your stakeholders in nature action brings social benefits to those whose lives and livelihoods depend on it. Collaboration can also increase the likelihood that nature initiatives will succeed. The SBTN recognises this, including strategic engagement as a route to setting credible nature-

based targets ([Land target #3](#)).

Leading companies are seizing this opportunity. For example, global luxury fashion company Kering is supporting cotton growers in Pakistan to [build regenerative farming skills](#).

Through targeted training and collaboration with local leaders, Kering is unlocking social, environmental and business benefits, such as: more resilient income streams for 2,000+ local farmers, more reliable organic cotton supply for the company, healthier and more productive soil, biodiversity benefits, more gender-inclusive cotton farming, and community engagement.

Investing in nature can also positively impact employee wellbeing and connectedness. In the UK, investment firm Fidelity International transformed one site into a biodiversity haven with

woodlands and grasslands.

Employees can collect honey from on-site beehives and the staff gym hosts a green roof with bird boxes, supporting vibrant wildlife and employee life. The company's Head of Business Management [notes](#):

*"Whether it's arriving on site in the morning or going for a lunchtime walk, the fantastic work [...] has made everyone's day here that little bit brighter whilst making the site a haven for wildlife."*

Investing in nature is an opportunity for companies to boost productivity, product and service quality, supply chain resilience, and reputation – all while meeting environmental and social goals.

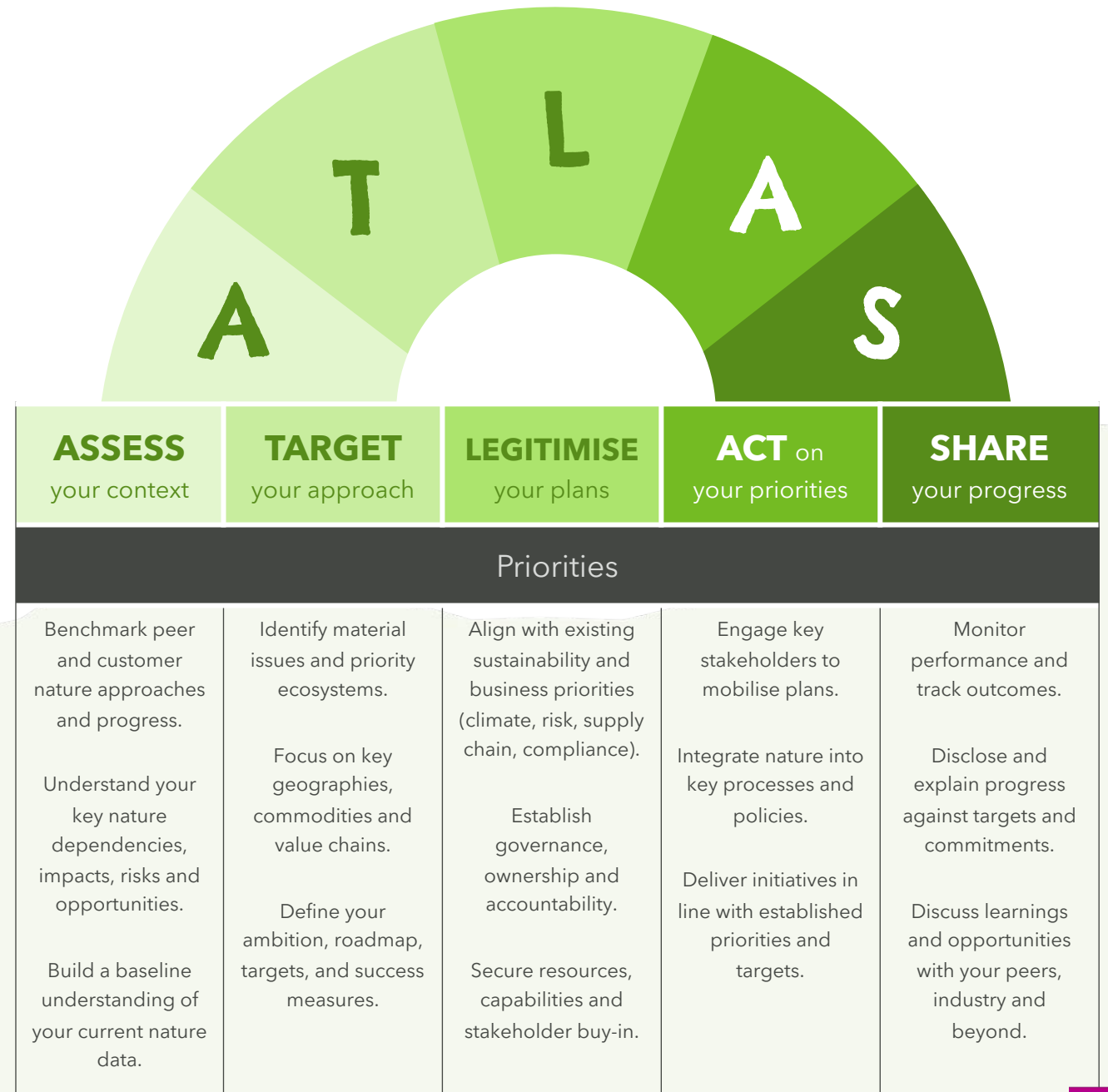
## YOUR MAP

# The corporate nature journey: Key steps & priorities

While global corporate action on nature is in its infancy, the wider corporate sustainability and climate space has been maturing for decades – and Context has been there through most of it.

Whether you're focused on general sustainability, climate or nature, a plan that stands up to scrutiny and the test of time reliably follows a similar sequence of steps.

**With this in mind, our Nature ATLAS maps five key steps for companies to build and execute a strong nature approach:**



# Lay of the land: What companies are doing today

## ASSESS



### Breitling

Luxury goods | Switzerland

Through its [2024 \(p.72\)](#) and [2025 \(p.96\)](#) sustainability reports, Breitling shares its journey to gather nature data and build understanding. It outlines the tools used to first evaluate its nature-related dependencies and impacts, and the findings from this exercise. This includes a visual map of nature-sensitive areas, helping to target the company's future efforts.

## TARGET



### Novo Nordisk

Pharmaceuticals | Denmark

Novo Nordisk's [Protecting nature](#) webpage, outlines where, how and why it will target its nature approach. For example, the company prioritises sites in water-stressed regions to address its water impacts and strengthen resilience. To support this, it is restoring the water basins surrounding these priority sites, helping to improve local water availability and quality.

## LEGITIMISE



### Holcim

Construction | Switzerland

Holcim has committed to nature action for years, and its [2030 growth strategy](#) reaffirms nature as a business priority and value driver. It recognises demand for more sustainable and nature-positive solutions as one of four key avenues for business growth. By embracing nature as a way to innovate and respond to market shifts while performing against its environmental goals, Holcim shows business and nature ambitions can go hand-in-hand.

## ACT



### GSK

Pharmaceuticals | UK

GSK's [plan](#) to contribute to a 'nature positive world' covers four realms of nature, including freshwater, land, ocean and atmosphere – with set 'priority actions' for each. These actions range from implementing a [Marine Sustainable Sourcing Standard](#), to conducting an Air Quality Assessment, to targeted product improvements and engaging key suppliers in water-stressed regions.

## SHARE



### Suntory

Beverages | Japan

Suntory's diligent nature disclosures align clearly with the TNFD recommendations. A dedicated webpage details the company's nature-related governance, strategy, risk management approach and metrics. The [Indicators and Targets](#) section outlines seven targets and the progress made against each so far, alongside other TNFD metrics. Recognising the interconnectedness of climate and nature, Suntory presents its TNFD and TCFD disclosures as one integrated piece.

*"As a business that depends on water and agricultural ingredients, we see nature disclosure as a strategic tool. Assessing our dependencies and impacts across the value chain – including a heatmap of environmental and human rights risks for key ingredients – has helped us deepen our nature strategy and prioritise action."*

**-Hajime Kito, Senior General Manager, Sustainability Communications, Sustainability Management Division, Suntory Holdings Limited**

## YOUR SURVIVAL KIT

# Frameworks, regulations and tools that matter

While nature may be a newer area for most sustainability teams, regulations and reporting are certainly not.

Over the past decade, international policy, regional regulation and best practice frameworks have steered corporate sustainability action. Well-covered topics include climate, diversity, human rights and due diligence. And, increasingly, nature.

**Here are the key nature frameworks, regulations and tools that matter for companies today:**

## Frameworks and guidance<sup>1</sup>

|                                                                         |                                                                                                                                                                                                                                     | WHEN IT'S MOST USEFUL |   |   |   |   |
|-------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---|---|---|---|
|                                                                         |                                                                                                                                                                                                                                     | A                     | T | L | A | S |
| <b>GBF</b><br><u>Global Biodiversity Framework</u>                      | <b>Global alignment and action.</b> The north star for global action on nature, aligning governments and businesses to halt and reverse biodiversity loss.<br><i>Climate equivalent:</i> The Paris Agreement                        | ✓                     |   |   |   |   |
| <b>TNFD</b><br><u>Taskforce on Nature-related Financial Disclosures</u> | <b>Assessment and disclosure.</b> Framework to assess and disclose the financial impacts of nature on your business.<br><i>Climate equivalent:</i> TCFD (Taskforce on Climate-related Financial Disclosures) and the ISSB's IFRS S2 | ✓                     | ✓ | ✓ |   | ✓ |
| <b>SBTN</b><br><u>Science Based Targets Network</u>                     | <b>Target setting.</b> Guidance for and verification of credible nature targets.<br><i>Climate equivalent:</i> SBTi (Science Based Targets initiative)                                                                              | ✓                     | ✓ | ✓ | ✓ | ✓ |
| <b>NPI metrics</b><br><u>Nature Positive Initiative</u>                 | <b>Metrics.</b> Universal set of nature metrics, designed to be embedded into nature frameworks and standards.                                                                                                                      |                       | ✓ |   |   | ✓ |
| <b>CDP Forests and Water</b><br><u>Refined annually</u>                 | <b>Disclosure and scoring.</b> Platform for companies to disclose their nature approach and actions, and receive a score.<br><i>Climate equivalent:</i> CDP Climate                                                                 | ✓                     |   |   |   | ✓ |
| <b>GRI 101: Biodiversity</b><br><u>Global Reporting Initiative</u>      | <b>Disclosure.</b> Framework for reporting the impacts of your business on nature.<br><i>Climate equivalent:</i> GRI 102 (Climate Change)                                                                                           |                       |   |   |   | ✓ |

1. Non-exhaustive list



Key resource



Supporting resource

# Regulations

Europe and the UK are leaders in global sustainability-related policy and regulation – often forging the path for others to follow. Here are a few key regulations that companies selling to, buying or operating in the region should know about:

## POLICY

### EU Nature Restoration Regulation

**In force from: 2024**

Requires EU Member States to restore at least 20% of EU land and sea areas by 2030, and all ecosystems by 2050. This could lead to stricter rules for companies and new markets for innovators.

### UK Biodiversity Net Gain

**In force from: 2024**

A planning requirement mandating most new building and infrastructure projects larger than 0.2 hectares to improve biodiversity by at least 10%, leaving nature in a measurably better state than before work began.

## DUE DILIGENCE

### EUDR<sup>1</sup> (EU Deforestation Regulation)

**In force from: 2026**

Requires companies placing certain commodities (e.g. rubber, soy, wood, palm oil) and related products on the EU market to demonstrate they are not linked to deforestation or forest degradation.

### EU CSDDD (Corporate Sustainability Due Diligence Directive)

**In force from: 2029**

Requires large companies to identify, assess and address environmental impacts across their operations and value chain.

## REPORTING

### EU CSRD E4 (Corporate Sustainability Reporting Directive)

**In force from: 2024**

Requires large companies to publicly report their policies, actions, metrics and targets related to nature (if nature is material to the business).

### UK SRS (Sustainability Reporting Standards)

**In force from: 2027**

New UK reporting standards based on the ISSB (see right), guiding companies to report more comprehensively on sustainability – including nature if it's financially material to the business.

## ISSB and nature

The International Sustainability Standards Board (ISSB) aims to set the global baseline for sustainability reporting. Its standards are quickly being incorporated into national regulation around the world, across Australia, Brazil, Mexico, Qatar, Singapore, the UK and beyond.

The standards currently guide companies to report general sustainability information (IFRS S1) and climate information (IFRS S2).

Today, companies can report on nature as part of their general sustainability disclosures (IFRS S1) if they deem it financially material. But in 2026, the ISSB began exploring adding nature-specific guidance based on the TNFD framework.

It's still early days, but this is an important area to watch for nature disclosure and regulation.

[Learn more here.](#)

1. Formally: EU Regulation on Deforestation-free Products.

# Tools

If you're a little further along in your journey, you may have come across the swath of nature assessment tools available.

Here are a few of the most widely used, credible tools to help you evaluate your dependencies, impacts and risks (all free to use):

**ENCORE** helps companies explore the nature-related dependencies and impacts relevant to their sector, alongside location-specific nature risks.

**WWF Water Risk Filter** helps companies understand where water scarcity, flooding or water quality issues could affect their operations, suppliers and business performance.

**WWF Biodiversity Risk Filter** helps companies identify locations where their activities may be exposed to biodiversity risks or could have significant impacts on nature.

**WWF's Place-based Impact Estimator (PIE)** helps companies identify optimal locations for conservation, restoration, or land-management investments.

## Choosing the right approach

With such an abundance of nature guidance and resources, it can be tricky to know which to prioritise.

The right approach for your business will depend on your unique context and priorities. As a general guide for large companies, use:

- ✓ **TNFD, ENCORE** and / or **WWF's Risk Filters** and **PIE tool** to understand and assess nature-related dependencies, impacts, risks and opportunities.<sup>1</sup>
- ✓ **SBTN** to define credible nature targets.
- ✓ **CSRD (ESRS E4)** or **IFRS S1** to support mandatory disclosure.
- ✓ **TNFD, GRI** and / or **CDP** to support voluntary disclosure.
- ✓ **EUDR** and **CSDDD** to manage value chain compliance and nature impacts.

*1. There are plenty of other nature tools and datasets to explore based on your needs, including e.g. [IBAT](#), [WRI Aqueduct](#) and [Global Forest Watch](#).*

# YOUR COMPASS

## Where you are now and what to do next

Geopolitical shifts, AI, supply chain disruptions and new regulations have all affected how companies think about and resource sustainability over the past few years.

While some have leaned into sustainability to build resilience to such trends, others have stripped back resources and investment, lasered in on compliance, or stepped back on commitments altogether.

Sustainability leads wanting to take action on nature generally find themselves in one of the groups on the right. **Based on where you find yourself today, here are our top tips to move forward on your nature journey:**

| Sector spotlight                                                                                                                                                                                                                             |                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Getting your Bearings                                                                                                                                                                                                                        | Analysis Paralysis                                                                                                                                                                                          | Compliance Mode                                                                                                                                                                                                                          | Budget & Buy-in Block                                                                                                                                                                                                                                             | Resourced & Ready                                                                                                                                                                                                                             |
| We know nature matters, but we're still building understanding and deciding where to start.                                                                                                                                                  | We have data, frameworks and options, but don't know what to do next.                                                                                                                                       | Our priority is meeting reporting and regulatory requirements.                                                                                                                                                                           | Our team wants to do more but lacks budget and resources.                                                                                                                                                                                                         | Nature is a priority. We are ready and resourced to take action.                                                                                                                                                                              |
| What you can do now                                                                                                                                                                                                                          |                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                               |
| <p>Review how 5–10 key peers and customers are addressing nature.</p> <p>Run a high-level nature dependency / impact / risk screening using free online tools.</p> <p>Map which parts of your value chain interact the most with nature.</p> | <p>Shortlist your top 3–4 priority nature areas and park the rest.</p> <p>Assess which nature areas could have the greatest business impact.</p> <p>Develop a simple action plan for one priority area.</p> | <p>Identify where nature already appears in your reporting and wider sustainability requirements.</p> <p>Review your existing data for nature-related information gaps.</p> <p>Use compliance workstreams to build your nature data.</p> | <p>Build a one-page business case linking nature to business risks.</p> <p>Identify a senior leader who will champion nature action.</p> <p>Run a low-cost pilot initiative that can demonstrate the business value of prioritising nature fast.</p>              | <p>Identify 2–3 nature priorities where your business can drive measurable change.</p> <p>Develop a delivery plan with owners, milestones and targets.</p> <p>Launch initiatives and targets with suppliers, customers or local partners.</p> |
| Useful resources                                                                                                                                                                                                                             |                                                                                                                                                                                                             |                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                               |
| <p><a href="#">TNFD</a>: Knowledge Hub</p> <p><a href="#">ENCORE</a>: Free nature risk screening tool</p> <p><a href="#">WWE</a>: Free nature risk screening tools</p>                                                                       | <p><a href="#">WBSCD</a>: Nature Action Portal</p> <p><a href="#">TNFD</a>: Getting Started Guidance</p> <p><a href="#">SBTN 2.0</a>: Step 2 (Prioritize) Guidance</p>                                      | <p><a href="#">TNFD</a>: Cross-referencing with other standards</p> <p><a href="#">EFRAG</a>: ESRS E4 Biodiversity &amp; Ecosystems disclosure requirements</p> <p><a href="#">ISSB</a>: Update on nature-related disclosures</p>        | <p><a href="#">UNEP</a>: Business-relevant facts about the nature crisis</p> <p><a href="#">Nature Positive Initiative</a>: Film and Screening Toolkit featuring sustainability leaders.</p> <p><a href="#">Interface</a>: Makes the business case for nature</p> | <p><a href="#">SBTN</a>: Company case studies</p> <p><a href="#">SBTN</a>: Manual for setting nature targets</p> <p><a href="#">TNFD</a>: Company case studies</p>                                                                            |

## BONUS

# Sector spotlight: Priority sectors for nature

For some sectors, the link between healthy ecosystems and a healthy balance sheet is especially obvious.

These sectors are often the first to feel the consequences of ecosystem disruptions and to face scrutiny for their impacts on nature.

Here are six sectors that should be prioritising nature, based on guidance from the [TNFD](#) and the [World Business Council for Sustainable Development \(WBCSD\)](#).

|                                               |   | Agri-food                                                                                                                                                                                                                                                                                   |  | Forest products                                                                                                                                                                                               |  | Pharma                                                                                                                                                                                                                       |  |
|-----------------------------------------------|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                                               |   |                                                                                                                                                                                                           |  |                                                                                                                            |  |                                                                                                                                           |  |
| Why nature matters *<br>(non-exhaustive list) | D | Pollinators; Productive soils; Stable ecosystems; Water                                                                                                                                                                                                                                     |  | Ecosystem services; Productive forests                                                                                                                                                                        |  | Genetic resources; Natural compounds; Water                                                                                                                                                                                  |  |
|                                               | I | Land conversion; Habitat loss; Soil health; Water use                                                                                                                                                                                                                                       |  | Carbon storage; Forest condition; Habitat loss                                                                                                                                                                |  | Ecosystems and resource extraction; Water pollution                                                                                                                                                                          |  |
|                                               | R | Crop failures; Soil degradation; Value chain disruption; Water scarcity                                                                                                                                                                                                                     |  | Deforestation regulation; Ecosystem decline                                                                                                                                                                   |  | Discovery pipeline disruption; Water scarcity                                                                                                                                                                                |  |
|                                               | O | Certifications and new markets; Increased product quality and yields; Improved reputation; Value chain resilience                                                                                                                                                                           |  | Improved reputation; Product certifications and new markets; Value chain resilience                                                                                                                           |  | Improved reputation; New product discovery; Value chain resilience                                                                                                                                                           |  |
| Companies with public SBTN targets            |   | <ul style="list-style-type: none"> <li>— <b>Rederiet Isafold</b> (Denmark)</li> <li>— <b>Musholm A/S</b> (Denmark)</li> <li>— <b>John Lewis Partnership</b> (UK)</li> </ul>                                                                                                                 |  | —                                                                                                                                                                                                             |  | <ul style="list-style-type: none"> <li>— <b>GSK</b> (UK)</li> <li>— <b>Novo Nordisk</b> (Denmark)</li> </ul>                                                                                                                 |  |
| Key sector resources                          |   | <ul style="list-style-type: none"> <li>— <b>WBCSD:</b> <a href="#">Agri-Food System Roadmap to Nature Positive</a></li> <li>— <b>TNFD Sector Guidance:</b> <a href="#">Food and Agriculture</a>; <a href="#">Beverages</a>; <a href="#">Aquaculture</a>; <a href="#">Fishing</a></li> </ul> |  | <ul style="list-style-type: none"> <li>— <b>WBCSD:</b> <a href="#">Forest Products Roadmap to Nature Positive</a></li> <li>— <b>TNFD:</b> <a href="#">Forestry, Pulp and Paper Sector Guidance</a></li> </ul> |  | <ul style="list-style-type: none"> <li>— <b>WBCSD:</b> <a href="#">Pharmaceutical Sector Roadmap to Nature Positive</a></li> <li>— <b>TNFD:</b> <a href="#">Biotechnology and Pharmaceuticals Sector Guidance</a></li> </ul> |  |

\*D = Dependency; I = Impact; R = Risk; O = Opportunity

# Priority sectors for nature (cont'd)



## Fashion & textiles



## Built environment



## Energy

| Why nature matters *<br>(non-exhaustive list) | D | Natural materials; Productive soils; Stable ecosystems; Water                                                                        | Land; Natural materials; Stable ecosystems; Water                                                                                                                                                                                                                        | Land; Stable ecosystems; Water                                                                                                                                                                                                                                                             |
|-----------------------------------------------|---|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                               | I | Land conversion; Habitat loss; Resource use; Soil health; Water use                                                                  | Land conversion; Habitat loss; Resource use; Water use                                                                                                                                                                                                                   | Ecosystem disruption; Land conversion; Habitat loss; Water use                                                                                                                                                                                                                             |
|                                               | R | Raw material shortages; Supply chain disruption; Water scarcity                                                                      | Permitting constraints; Raw material shortages; Water scarcity                                                                                                                                                                                                           | Permitting constraints; Regulatory restrictions; Water scarcity                                                                                                                                                                                                                            |
|                                               | O | Certifications and new markets; Improved reputation; Value chain resilience                                                          | Building certifications; Faster permitting; Improved reputation                                                                                                                                                                                                          | Access to finance; Faster project development; Social licence to operate                                                                                                                                                                                                                   |
| Companies with public SBTN targets            |   | <ul style="list-style-type: none"> <li>— <b>H&amp;M Group</b> (Sweden)</li> <li>— <b>Kering</b> (France)</li> </ul>                  | <ul style="list-style-type: none"> <li>— <b>Holcim</b> (Switzerland)</li> <li>— <b>Unibail-Rodamco-Westfield</b> (France)</li> </ul>                                                                                                                                     | —                                                                                                                                                                                                                                                                                          |
| Key sector resources                          |   | <ul style="list-style-type: none"> <li>— <b>TNFD:</b> <a href="#">Apparel, Accessories &amp; Footwear Sector Guidance</a></li> </ul> | <ul style="list-style-type: none"> <li>— <b>WBCSD:</b> <a href="#">Built Environment Roadmap to Nature Positive</a></li> <li>— <b>TNFD Sector Guidance:</b> <a href="#">Engineering, Construction and Real Estate</a>; <a href="#">Construction Materials</a></li> </ul> | <ul style="list-style-type: none"> <li>— <b>WBCSD:</b> <a href="#">Energy System Roadmap to Nature Positive</a></li> <li>— <b>TNFD Sector Guidance:</b> <a href="#">Oil and Gas</a>; <a href="#">Electric Utilities and Power Generators</a>; <a href="#">Alternative Fuels</a></li> </ul> |

\*D = Dependency; I = Impact; R = Risk; O = Opportunity

## Conclusion

No matter which sector you're in, making nature a strategic priority can help you build resilience and create value.

We hope Roots of Resilience has provided a useful introduction to the topic and pointed you towards practical resources for action.

If you're looking for more tailored advice on your nature journey, we'd be delighted to continue the conversation. See the [next page](#) for our contact details.

# Get in touch

Need a hand on your nature journey?

**Our end-to-end nature advisory services include:**

- ✓ Peer and competitor nature benchmarking
- ✓ Materiality screenings and technical nature assessments
- ✓ Narrative and communications
- ✓ Nature strategies and roadmaps
- ✓ Reporting and disclosures (TNFD, IFRS, GRI, etc.)
- ✓ SBTN-aligned quantification and target setting
- ✓ Stakeholder engagement, upskilling and buy-in

Get in touch with Charlotte Smith, Executive Director at Context, to chat about your needs: [\*\*charlotte.smith@contexteurope.com\*\*](mailto:charlotte.smith@contexteurope.com).