

## Governance

Disclose the organisation's governance around nature-related risks & opportunities.

### Recommended Disclosures

- A. Describe the board's oversight of nature-related risks and opportunities.
- B. Describe management's role in assessing and managing nature-related risks and opportunities.

## Strategy

Disclose the actual and potential impacts of nature-related risks and opportunities on the organisation's businesses, strategy and financial planning where such information is material.

### Recommended Disclosures

- A. Describe the nature-related risks and opportunities the organisation has identified over the short, medium, and long term.
- B. Describe the impact of nature-related risks and opportunities on the organisation's businesses, strategy, and financial planning.
- C. Describe the resilience of the organisation's strategy, taking into consideration different scenarios.
- D. Describe the organisation's interactions with low integrity ecosystems, high importance ecosystems or areas of water stress.

## Risk Management

Disclose how the organisation identifies, assesses and manages nature-related risks.

### Recommended Disclosures

- A. Describe the organisation's processes for identifying and assessing nature-related risk.
- B. Describe the organisation's processes for managing nature-related risks.
- C. Describe how processes for identifying, assessing, and managing nature-related risks are integrated into the organisation's overall risk management.

## Metrics & Targets

Disclose the metrics and targets used to assess and manage relevant nature-related risks and opportunities where such information is material.

### Recommended Disclosures

- A. Disclose the metrics used by the organisation to assess and manage nature-related risks and opportunities in line with its strategy and risk management process.
- B. *[Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.]\** *\*Adaptation under consideration by TNFD*
- C. Describe the targets used by the organisation to manage nature-related risks and opportunities and performance against targets.