The TNFD Nature-Related Risk and Opportunity Management and Disclosure Framework

Piloting Guide
June 2022

In collaboration with:
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Key takeaways for TNFD pilot testers

The TNFD’s phased approach to pilot testing

1. Get familiar with the TNFD framework
   • Explore the latest beta versions of the framework on the TNFD’s online platform.

2. Assess internal readiness
   • Consider a rapid desktop review to help gauge your internal readiness and capability

3. Scope your pilot test
   • Consider your experience with nature-related risk and opportunity assessment; internal capacity to undertake pilot testing; the time and cost of committing resources to a pilot testing exercise and interest in specific areas of nature-related risk management and reporting.
   • On this basis, consider two types of pilot test:
     • Desktop testing – start with a desktop review exercise of how the framework might apply to your business.
     • In-depth testing – deploy additional time and resources to run through the draft TNFD LEAP approach and draft TNFD disclosure recommendations in a stepwise manner.

4. Mobilise resources
   • Mobilise the internal, and if necessary, external supporting resources to undertake the pilot test.

5. Provide feedback
   • Provide feedback on your pilot testing experience to the TNFD through our online survey.

Ways to pilot test:
Three-tiered approach

A. Independent pilot testing
   The TNFD framework online platform is designed to enable organisations everywhere to undertake their own independent and self-guided, self-paced testing of the beta framework.

B. Pilot testing by TNFD Forum member organisations
   For pilot testers who are TNFD Forum member organisations, the TNFD Secretariat will provide limited technical support and community learning opportunities to enable Forum members to share perspectives and insights gained from pilot testing experiences.

C. TNFD-supported pilot partner programs
   The TNFD has established pilot testing program partnerships with five organisations that will support the TNFD by running a portfolio of pilot tests of the beta framework across geographies, key sectors and supply chains: UNEP FI; the World Business Council for Sustainable Development (WBCSD); FSD Africa; Global Canopy; and the International Council of Mining and Metals (ICMM). The TNFD will continue to explore additional piloting partner programmes.

Complete your pilot by 1 June 2023
Introduction

This document provides a guide for organisations interested in – or already in the process of – pilot testing the beta versions of the Taskforce on Nature-related Financial Disclosures (TNFD) framework for risk and opportunity management and disclosure. The TNFD welcomes participation in piloting testing from a wide range of market participants across jurisdictions and sectors. The Taskforce encourages collaborative pilot testing projects.

This guide:
• Provides context and information on the aims of the TNFD and its piloting programme;
• Describes the different types of pilots that can be undertaken;
• Provides examples of current piloting approaches; and
• Presents important considerations for pilot design and implementation.

The guide has been developed in partnership with the TNFD’s piloting programme partners: FSD Africa, through the African Natural Capital Alliance (ANCA), Global Canopy, the International Council of Mining and Metals, the United Nations Environment Programme’s Finance Initiative (UNEP FI) and the World Business Council for Sustainable Development (WBCSD).

Why nature-related risk and opportunity management

The rapid decline in the state of nature, including through climate change, poses increasingly large and ever more near-term risks for corporates and financial institutions. The global economy is embedded within nature, not external to it. More than half of the world’s economic output – US$44 trillion of economic value generation – is highly or moderately dependent on nature. Yet most corporates and financial institutions today inadequately account for nature-related risks and opportunities in their decisions. The TNFD was established in response to the growing appreciation of the need to factor nature into financial and business decision making.

About the TNFD

The TNFD is a global, market-led initiative with the mission to develop and deliver a risk management and disclosure framework for organisations to report and act on evolving nature-related risks and opportunities, with the ultimate aim to support a shift in global financial flows away from nature-negative outcomes and toward nature-positive outcomes. The TNFD framework is intended for use globally by corporates and financial institutions of all sizes.

• The TNFD’s 34 Taskforce Members represent organisations with US$19.42 trillion of assets and footprints in over 180 countries
• The TNFD Forum – with over 500 Forum members from across the world – supports the Taskforce
• A group of 16 knowledge partners, including leading scientific organisations and standards bodies, support the Taskforce to ensure the framework is science-based and builds on existing standards
• The TNFD Consultation Groups, informal groups convened in select countries and regions, facilitate outreach and engagement
• The TNFD Stewardship Council represents the founders and funders of the TNFD
• The TNFD Secretariat manages and coordinates the Taskforce, the TNFD Forum and the TNFD knowledge partners
• The TNFD has been endorsed by G7 Finance Ministers, recognised by G7 and G20 Climate and Environment Ministers and included in the G20 Sustainable Finance Roadmap, which in turn was endorsed by the G20 Finance Ministers

Figure 1:
For more information on TNFD, visit tnfd.global

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Options for co-creating the TNFD framework

The TNFD's open innovation approach allows market participants and other stakeholders to provide feedback on the beta versions of the framework through three primary routes:

• **Review and comment on the beta framework:** Organisations can review the draft framework and provide feedback via the TNFD online platform.

• **Pilot test the framework:** Corporates and financial institutions keen to explore how the TNFD framework would apply in their specific organisational context and support the design and development of the TNFD's approach can pilot test the framework independently. In some cases, this can be done through industry collaborative efforts, as outlined on the TNFD online platform.

• **Participate in consultation discussions:** Based on the feedback provided by market participants, the TNFD will convene Focus Group discussions – about key emerging themes, technical areas of the framework or by geography or sector – to obtain more detail from feedback providers.

Key milestones and dates

The TNFD's open consultation period will continue until 1 June 2023. While the TNFD will accept feedback on a rolling basis until then, feedback for each iterative release of the beta framework will be evaluated according to the schedule outlined below. In advance of each release, the TNFD will provide high-level direction on the areas of framework design that are the highest priorities for feedback.

All feedback, irrespective of when it is provided, will be reviewed and evaluated before the final recommendations are published in September 2023.

<table>
<thead>
<tr>
<th>Beta release</th>
<th>Release date</th>
<th>Deadline for feedback on this release</th>
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<tbody>
<tr>
<td>v0.1</td>
<td>15 March 2022</td>
<td>25 May 2022</td>
</tr>
<tr>
<td>v0.2</td>
<td>28 June 2022</td>
<td>23 September 2022</td>
</tr>
<tr>
<td>v0.3</td>
<td>November 2022</td>
<td>24 January 2023</td>
</tr>
<tr>
<td>v0.4</td>
<td>February 2023</td>
<td>1 June 2023</td>
</tr>
<tr>
<td>v1.0 (final)</td>
<td>September 2023</td>
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TNFD alignment with other initiatives

Market participants have advocated for a nature-related risk and opportunity management framework that is consistent with the emerging global baseline for sustainability reporting.

As such, the TNFD is building upon the work of standards bodies and draws from existing standards setting and disclosure mechanism initiatives that are relevant to its scope. In particular, TNFD has set out to:

• Build upon the approach taken by the Taskforce on Climate-related Financial Disclosures (TCFD); and,

• Align with the emerging global baseline for sustainability standards currently under development by the International Sustainability Standards Board (ISSB), with flexibility for those who want to disclose, or are required to disclose, to a materiality threshold in addition to the global baseline.
Benefits to your organisation from pilot testing

- Pilot testing can provide a range of learning benefits for pilot testers as well as insights for the Taskforce. Pilot testing the different components of the TNFD framework can enable organisations to:
  - Shape and organise their thinking around the management and disclosure of nature-related risks and opportunities;
  - Get ahead of the curve as nature-related issues rise in importance in the business agenda and prepare for the future market adoption of the TNFD framework in 2023;
  - Understand and respond to any gaps in capability and knowledge at your organisation to develop an integrated approach to sustainability-related risk management across climate, nature and social dimensions;
  - Improve governance and strategy in relation to nature dependencies, impacts, risks and opportunities;
  - Start embedding climate-nature nexus considerations early on in the organisation’s climate action and net zero planning and response; and
  - Help ensure the TNFD final framework and recommendations are practical for your organisation.

Other outcomes for piloting organisations are directly related to the implementation of the framework’s components, as described in Table 1 for different types of organisations.

Benefits from pilot testing by organisation type

<table>
<thead>
<tr>
<th>Type of organisation</th>
<th>Desired outcome(s)</th>
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| Financial institutions (including institutional investors and development finance organizations) | • Better informed and robust capital allocation decisions based on application of the TNFD framework.  
• Enhanced alignment between risk management approaches / strategic direction and institutional purpose, fiduciary duty and commitments.  
• Better understanding of the potential institutional risk assessment ‘blind spots’ related to climate and nature risks and the capabilities required, including supporting data infrastructure. |
| Financial market analysts and intermediaries                                           | • Improved understanding of structured approach to nature risk and opportunity assessment and implications for advisory products and services to clients. |
| Non-financial corporations                                                            | • Improved understanding of how to incorporate nature-related information in mainstream financial reports, alongside climate disclosures (aligned with TCFD guidance), achieving a more holistic view of how environmental risks and opportunities affect performance and the actions that can be taken to address them.  
• A better understanding of the alignment between current practices and the TNFD disclosure recommendations and framework. |
Support organisations (e.g. consultancies, NGOs, academic and research institutions, data providers)
- Learning and capability building to support the development of new data and insight products and services to assist market participants and other key stakeholders, such as policy makers and regulators in government.

Regulators, central banks and policy-makers
- Deeper understanding of the relevance and implication of nature-related risks on macro-prudential stability and potential market regulation approaches and activities, including the design of specific standards and regulatory instruments.
- Upskilling of policy and regulatory staff around nature-related fundamentals, risks and opportunities.

Accounting firms
- Staff capability building to support the development of new audit, assurance and advisory services to support future market reporting on nature-related performance.

Exchanges
- Consideration of new voluntary and mandatory listing requirements linked to material nature-related risks and opportunities, alongside climate-related risks and opportunities.
- Commodity exchanges can benefit from pilot testing the draft TNFD risk management and disclosure framework to advance the integration of the disclosure recommendations among their client base.

How your pilot test helps the TNFD
- Advances the TNFD framework through the learnings and insights gathered;
- Amplifies the TNFD’s engagement activities and market adoption;
- Identifies further research and focus areas;
- Increases the clarity and coherence of TNFD definitions and guidance on key concepts;
- Improves the relevance, practicality and suitability of information within the TNFD framework to meet the decision-making needs of market participants;
- Ensures alignment of the TNFD framework with current and future reporting practices and standards;
- Addresses practical challenges for organisations in implementing the TNFD framework, including adherence to the TNFD disclosure recommendations;
- Harvests specific insights on how the TNFD should approach metrics and targets linking nature-related risks and opportunities to financial performance; and
- Refines the TNFD piloting process.

How the TNFD processes your feedback
The feedback received through pilot testing, reviews of the online platform and through focus group discussions is being assessed by the TNFD Secretariat and provided to the Taskforce. This will inform the iterative development of the framework leading up to the publication of the TNFD’s final recommendations in September 2023. A summary of the feedback received on the beta v0.1 release is available here.

The TNFD’s proposed phased approach to pilot testing
The TNFD recommends a phased approach to considering a pilot test:

1. Get familiar with the TNFD framework
   - Start by familiarising yourself with the contents of the beta framework on the TNFD’s online platform.

2. Assess internal readiness
   - Consider a rapid desktop pilot test to help gauge your internal readiness and capability to conduct further, more detailed pilot testing. Consider your current knowledge levels, capabilities and resource availability to decide the level of depth of your pilot testing exercise.

3. Scope your pilot test
   - If you are ready to proceed, agree on the scope of a detailed pilot test. The scope of a pilot test, and the resources required by an organisation to conduct a pilot test of the framework, will be up to each organisation to determine, based on its current capabilities, data and resources. Scoping pilot testing activities will ensure they are practical to implement and likely to deliver learning benefits for the organisation and the TNFD.
   - The TNFD recommends examining the following practical considerations when determining whether to go ahead with pilot testing and the appropriate scope:
     - Experience with nature-related risk and opportunity assessment (‘Do we have any prior experience with climate and nature-related risk analysis? What level of technical support are we likely to need to undertake a pilot test?’);
     - Internal capacity to undertake pilot testing (‘Do we have the appropriate senior sponsorship? Do we have the people and expertise available to undertake a pilot test? Or can we bring in external advisers to support us?’);
     - Time and cost considerations of committing resources to a pilot testing exercise (‘What resources are we willing and able to commit to a pilot testing exercise?’); and
     - Interest in specific areas of nature-related risk management and reporting (e.g. a better understanding of dependencies or improved risk management approaches upstream in the value chain)
   - With these considerations in mind, the TNFD recommends you consider two types of pilot tests:
     - Desktop testing – A desktop review exercise of how the framework might apply to your business, based on comparison with current and past experience, or through engagement with relevant experts and/or consultants. This could take the form of an internal consultation process and/or review output (spreadsheet/word document) that
works through the beta framework and assesses the business’ current understanding, and available data and analytics for addressing the components of the LEAP approach and the draft disclosure recommendations. This will help scope any further in-depth testing exercises.

- **In-depth testing** - In anticipation of the market adopting the final TNFD framework, you might choose to deploy additional time and resources to run through the draft LEAP approach and draft disclosure recommendations in a stepwise manner to evaluate your organisation’s current capacity to assess, manage and report on nature-related risks and opportunities. This in-depth piloting could involve the use of organisation and third-party data sources and external consultants or advisers.

4. **Mobilise resources**
   - Mobilise the internal, and if necessary, external supporting resources to undertake the pilot test.

5. **Provide feedback**
   - Provide feedback on your pilot testing experience to the TNFD through our online survey.

**Ways to pilot test: Three-tiered approach**

The TNFD Secretariat has developed a three-tiered approach to encourage and support pilot testers.
A. Independent pilot testing

The TNFD framework online platform is designed to enable organisations everywhere to undertake their own independent and self-guided, self-paced testing of the beta framework. The online platform is updated with additional guidance at the time of each beta release to support independent pilot testers. This includes additional information on tools, metrics, targets and data to apply the framework.

Independent pilot testers can provide feedback online on key priority questions and technical areas that the Taskforce will set out in advance of each release.

Collaborative pilot testing

The TNFD encourages pilot testers to consider testing the framework in collaboration with others. This might include, for example, a financial institution and an investee company undertaking a pilot test together. Collaborative testing with industry peers through industry associations or other convening organisations might also be considered, including the pilot test programs organised by TNFD’s piloting partners and outlined on our website. Collaborative feedback is also encouraged to support independent pilot testing.

Types of collaborative pilot testing

<table>
<thead>
<tr>
<th>Type of organisation</th>
<th>Potential roles</th>
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| Asset owners/institutional universal owners | • Engage asset managers, their clients and data providers to share perspectives on the TNFD beta framework, including the LEAP-FI approach for financial institutions.  
• Engage other institutional stakeholders to advance nature-positive outcomes associated with their portfolio of investments. |
| Convening organisations, industry associations, coalitions, and agenda-setters | • Leverage links to different financial and non-financial organisations to encourage pilot testing and facilitate feedback to the TNFD.  
• Provide collective learning, engagement and communication opportunities to discuss and share insights and learning from pilot testing of the beta framework.  
• Commission supporting research to share with the TNFD Secretariat. |
| Development, civil society and governmental agencies | • Support and convene organisations to review the TNFD beta framework, share perspectives and provide feedback to the TNFD Secretariat. |

Examples of collaborative pilot testing

TNFD-supported pilot example: Palm oil in Southeast Asia

Global Canopy convened a small group of organisations to undertake a desktop review of the first beta version of the TNFD framework v0.1. The pilot focused on organisations that operate within, or invest in, palm oil supply chains.

Participants were walked through the recommendations laid out in the beta framework across the three core components of the framework: TNFD’s definitions for understanding nature, draft disclosure recommendations and the LEAP approach for assessing nature-related risks and opportunities. For LEAP, its official components were presented with additional relevant examples, metrics, tools and data sources.

Participants were then asked to complete questionnaires to gather feedback on the clarity and coherence of concepts, the readiness of their organisations to assess and disclose nature-related risks and opportunities, and their recommendations for the TNFD on how to further develop the framework.

A detailed summary of high-level lessons learned and recommendations from the pilot will be available in July 2022.

TCFD pilot testing example: Storebrand and Equinor

This collaborative evaluation of the TCFD framework by Storebrand and Equinor provides an example of the insights that can be generated by working in partnership with others through collaborative pilot testing.

B. Pilot testing by TNFD Forum member organisations

For pilot testers that are TNFD Forum member organisations, the TNFD Secretariat will provide limited technical support and community learning opportunities to enable Forum members to share perspectives and insights gained from pilot testing experiences. This will take the form of:

• Online webinars for each beta release of the TNFD framework, providing details on the new components and revisions;

• Focus groups to share learning and insights on key aspects of the beta framework, based on feedback from pilot testers; and

• Online engagement initiatives to address specific technical issues of shared interest.

Access to these shared learning opportunities for Forum member organisations will be provided globally. Focus groups may also be run at a national level through TNFD Consultation Groups, where they exist.
C. TNFD-supported pilot partner programs

Structured pilot testing programmes are being established with a small number of partners with the expertise and resources to manage a portfolio of pilot tests on behalf of the TNFD.

The TNFD has established pilot testing program partnerships with initial five organisations to support the TNFD with the testing of the beta framework across geographies, key sectors and supply chains:

- UNEP FI;
- the World Business Council for Sustainable Development (WBCSD);
- FSD Africa;
- Global Canopy; and
- the International Council of Mining and Metals (ICMM).

The TNFD will continue to explore additional piloting partner programmes to ensure that comprehensive testing of the beta framework is undertaken across sectors, geographies, biomes and supply chains.

TNFD’s initial piloting programme partners

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<tr>
<th>Piloting partner</th>
<th>Pilot tests overview</th>
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<tr>
<td><strong>UNEP FI</strong></td>
<td>UNEP FI is inviting organisations that are members of its various membership networks (Principles for Sustainable Insurance, Principles for Responsible Banking) and industry platforms (Net Zero Alliances) to join one or more UNEP FI-led pilots in support of the TNFD. UNEP FI is developing 6 pilots, which all have both a sectoral and geographical lens: • 2 pilots focused on Latin America (salmon aquaculture and forestry) • 2 pilots focused on Asia (rubber extraction in Indonesia and paper and pulp in Vietnam) • 1 pilot focused on Europe (offshore wind farms) • 1 pilot focused on Africa (cobalt and lithium mining in the Congo Basin) Note: This list will be updated based on discussions with interested parties UNEP FI is inviting participation from a minimum of 5 financial institutions for each pilot, including one representative from each finance industry group (banking, insurance, investing) and a minimum of one representative from emerging markets. Participation in pilots will be mindful of both sectoral and geographical representation.</td>
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<td><strong>WBCSD</strong></td>
<td>WBCSD is convening three real-economy TNFD Pilot Groups: • Land-based (Food, Agriculture and Forestry) • Energy (Oil and Gas, Electric Utilities), and • Built Environment (Real Estate, Construction and Materials). These groups will draw on WBCSD’s experience with TCFD Preparer Forums and WBCSD’s nature-positive sectoral roadmaps within their Nature Action and their Redefining Value program priorities. In addition to the above, WBCSD will seek to connect with its Global Network Partners (national business organisations affiliated to WBCSD) in priority jurisdictions to align with and/or catalyse jurisdictional approaches to piloting the TNFD framework.</td>
</tr>
<tr>
<td><strong>Global Canopy</strong></td>
<td>Global Canopy aims to work on a suite of pilots to harvest market-based feedback on the TNFD framework design, focusing on several sectors, including: • agribusiness and forestry; • impact/dependency pathways. Global Canopy has completed the first pilot test of the first version of the beta TNFD framework (v0.1) with organisations operating within, or investing in, palm oil supply chains. The TNFD beta framework was tested alongside additional technical guidance, which was developed specifically to help participants interpret requirements laid out in the framework by highlighting data, metrics, tools and examples relevant to the palm oil sector. The palm oil pilot followed Global Canopy and UNEP FI’s nature-related reporting pilot project in soy supply chains that began in 2021, which informed the first beta version of TNFD’s framework. In their forthcoming pilot tests, Global Canopy will help organisations explore how they can leverage existing tools to implement the TNFD’s recommendations, particularly the open source and science-based ENCORE tool for assessing nature-related dependencies and impacts.</td>
</tr>
<tr>
<td><strong>International Council on Mining and Metals (ICMM)</strong></td>
<td>ICMM will support their members to pilot the TNFD framework aimed at identifying common challenges and opportunities around implementation. ICMM will also work with TNFD to tailor member pilots where possible, to focus on different operating contexts, commodities and key focus areas for the industry, e.g. around water, mine closure or mining and protected areas. Pilot findings will be used to provide pragmatic and solution-orientated feedback into the development of the framework, while identifying areas where sector-specific guidance and or disclosure recommendations may be required. Non-members in the sector are welcome to engage and are encouraged to get in touch.</td>
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FSD Africa, through the African Natural Capital Alliance (ANCA) FSD Africa - through the African Natural Capital Alliance (ANCA) - is engaging African financial institutions with the TNFD in two phases:

- Firstly, FSD Africa is demonstrating the need for improved nature-related risk management in Africa through a landmark quantitative assessment of risk and opportunity for financial institutions.
- Secondly, FSD Africa is collecting feedback for the TNFD through pilot programs aligned with the emerging framework. This stream sees five ANCA ‘champions’ pilot the LEAP approach in a critical and reflective manner, designed to improve the framework’s applicability. Run in collaboration with the United Nations Economic Commission for Africa, the pilots have broad geographical and sectoral exposure and reflect how the TNFD may assess a range of asset classes. Strong engagement by African financial institutions, regulators and sovereign stakeholders early in the development of the TNFD framework is critical. It ensures that the initiative is designed to be effectively applied across Africa, mitigating the risk of creating additional barriers to investment in the African continent and creating a clear narrative around high-priority risks and opportunities.
Practical steps for piloting – Guidance for individual and TNFD Forum pilots

- Create a profile on the beta framework online platform.
- Familiarise yourself and your organisation with the TNFD framework, including:
  - The TNFD definitions for nature
  - The TNFD draft disclosure recommendations
  - The TNFD LEAP approach for corporates or the TNFD LEAP approach for financial institutions (LEAP FI)
  - The TNFD additional guidance documents (to be developed in subsequent beta releases)
- Develop a pilot concept note defining:
  - Pilot purpose and expected outcomes
  - The scope of your proposed pilot
  - The aspects of the TNFD framework that will be tested
  - Resource allocation and commitments
  - Organisations or third-party experts that will be engaged in the pilot
  - When and how feedback will be provided to the TNFD to support development of the framework
- Classify your pilot (optional but encouraged)
  - Fill out the TNFD pilot classification form
- Carry out the pilot and integrate learnings
- Provide feedback to the TNFD
  - Provide feedback through the TNFD online platform and fill out the pilot feedback survey provided by the TNFD.
  - Join and actively participate in the TNFD Forum to share insights from your pilot test.
  - Engage in other defined feedback mechanisms (as agreed).

TNFD piloting principles

To ensure that robust and useful feedback is provided during the piloting process, the TNFD has laid out several core principles that pilots are encouraged to consider.

The TNFD piloting principles and examples of how pilots can align with these

<table>
<thead>
<tr>
<th>Core Principle</th>
<th>Rationale</th>
<th>Examples of how to align</th>
</tr>
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<tbody>
<tr>
<td>1. Commitment to provide diverse feedback</td>
<td>The TNFD framework aims to be globally inclusive and usable by the market. To ensure that the TNFD framework meets these criteria, it must gather feedback from a wide variety of stakeholders. Whether this is a single organisation or a multiple organisation pilot, it should commit to gathering feedback from all relevant stakeholders during the testing process.</td>
<td>• Gather feedback from multiple individuals across a variety of relevant internal teams. • Engage with and gather feedback from relevant suppliers and/or clients. • Engage relevant consultants, non-governmental organisations (NGOs), research organisations and data providers to help provide technical insight into specific elements of the TNFD framework (e.g. biodiversity data for use in the assessment, measurement and disclosure of nature-related financial risks and opportunities).</td>
</tr>
<tr>
<td>2. Commitment to transparency</td>
<td>Selective dissemination of piloting results could lead to the overestimation or underestimation of the suitability and coherence of the TNFD framework and associated tools, data, metrics, etc. Pilots should ensure that both positive and negative results from the testing process are shared with the TNFD.</td>
<td>• Share both positive and negative feedback with the TNFD. • Highlight the challenges experienced during the piloting process, so future pilots can benefit from the lessons learned. • Share challenges and opportunities with peers, particularly for pilots that involve more than one organisation.</td>
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Pilots where organisations struggle to interpret framework requirements or identify nature-related financial risks and opportunities can still provide extremely valuable insights for the development of the TNFD framework.
### 3. Commitment to peer exchange
Commonly listed as one of the most beneficial elements for participating organisations, peer exchange opportunities are useful as they provide insight into challenges faced by similar organisations and approaches these organisations may be taking to address them.

- Attend webinars with peers, where relevant.
- Communicate externally, on challenges and opportunities identified by organisations during testing, where possible.

### 4. Commitment to assign appropriate resources
In line with the commitment to provide diverse feedback, pilot participants should assign appropriate resources to ensure detailed insights can be gathered. Although not always directly correlated, it is expected that the more resources assigned by participating organisations during the piloting process, the more detailed and useful the feedback.

- Assign appropriate resources.
- Engage with the TNFD in providing constructive feedback to support framework evolution.

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**Questions?**

Visit the [TNFD FAQ page](#).