Mapping of Business Contributions to GBF and NBSAPs

KPMG International

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Introduction

This mapping provides an overview of what businesses can do to meet each of the 23 targets of the Global Biodiversity Framework (GBF), organized by sector. The mapping also shows what investment activities businesses can invest in to meet each of the 23 GBF targets. This guidance draws off and aims to synthesize existing guidance from Business for Nature, World Business Council for Sustainable Development (WBCSD), World Economic Forum, Taskforce on Nature-related Financial Disclosures (TNFD) and the IFC World Bank Group.

Background to this document

This document provides a synthesis of the available sector guidance on priority and transformative actions and (where available) mapping to the GBF targets. KPMG International conducted an initial mapping exercise for a few sectors where mapping to GBF targets was not yet available. This exercise is a work-in-progress. The objective of this document is to provide both businesses and policy makers with an overview of business actions and investment actions that can be taken to contribute to the GBF targets. The next step will be mapping business actions to the Paris Agreement. We have leveraged available guidance on mapping investment actions to the Paris Agreement. Please note that this document is not meant to be a complete overview, but instead aims to drive discussion and should be further complemented and reviewed.

For more information, please refer to <include link to paper>

Read me

Sheet name	
Introduction	Introduction page and read me
Reference list	References used for the mapping exercise
Business actions to GBF	Mapping of business actions on nature per each GBF target and per sector
Longlist of business actions	Longlist of business actions on nature per guidance, partly mapped to GBF targets
Investment actions to GBF	Mapping of investment actions on nature per GBF target

Reference list

Mapping of business actions to GBF

Sector name in mapping	Sub-sector	Main source	Link to source	Detail	Link to source for GBF mapping	KPMG initial mapping to GBF targets conducted?
Agri-food	Agri-food	BfN — high-level actions	https://www.businessfornature.org/sector/agri-food	Main page	https://static1.squarespace.com/static/5d777de8109c315fd22faf3a/t/65d5e4a182fb0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Agri-food (row crop commodities)	WBCSD — full report	https://www.wbcsd.org/wp-content/uploads/2024/06/Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf	Annex 3. Priority actions matrix	In report	No
	Food and agriculture	TNFD vsector guidance	https://tnfd.global/wp-content/uploads/2024/06/Additional-Sector-Guidance-Food-and-Agri.pdf?v=1719526279	Table 9: Example response actions forthe food and agriculture sector	N.A.	Yes — in longlist and mapping
	Beverages	TNFD — draft sector guidance	https://tnfd.global/wp-content/uploads/2024/06/Draft-sector-guidance-Beverages-PDF-Final.pdf?v=1719559363	Table 6: Illustrative priority and transformative actions for the beverage sector mapped to the AR3T Framework	N.A.	Yes — in longlist and mapping
	Aquaculture	TNFD — sector guidance	https://tnfd.global/wp-content/uploads/2024/06/Additional-Sector-Guidance-Aquaculture.pdf?v=1719525260	Table 16: Illustrative priority and transformative actions forthe aquaculture sector mapped to the AR3T framework	In report	No
	Fishing	TNFD — draft sector guidance	https://tnfd.global/wp-content/uploads/2024/06/Draft-sector-guidance-Fishing-PDF-Final.pdf?v=1719559728	Table 11: Illustrative priority and transformative actions for the fishing sector mapped to the AR3T Framework	N.A.	Yes — in longlist and mapping
Automotive	Automotive	WEF — full report	WIP			
Biotechnology and pharmaceuticals	Biotech and pharma	TNFD — sector guidance	https://tnfd.global/wp-content/uploads/2024/06/Additional-Sector-Guidance-Biotech-and-Pharma.pdf	Table 12: Illustrative priority and transformative actions forthe biotechnology and pharmaceuticals sector mapped to the AR3T Framework	N.A.	No
	Pharmaceuticals	WBCSD — full report	WIP			
Built environment	Built environment	BfN — high-level actions	https://www.businessfornature.org/sector/built-environment	Main page	https://static1.squarespace.com/static/5d777de8109c315fd22faf3a/t/65d5e4a182fb0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Built environment system	WBCSD — full report	https://www.wbcsd.org/wp-content/uploads/2024/06/Roadmaps-to-Nature-Positive-Foundations-for-the-built-environment-system.pdf	Annex 5	N.A.	Yes — in longlist and mapping
	Engineering, construction and real estate	TNFD — draft sector guidance	https://tnfd.global/wp-content/uploads/2024/06/Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf?v=1719559593	Table 11: Illustrative priority and transformative actions for the engineering, construction and real estate sector mapped to the AR3T framework	N.A.	Yes — in longlist only

Sector name in mapping	Sub-sector	Main source	Link to source	Detail	Link to source for GBF mapping	KPMG initial mapping to GBF targets conducted?
Chemicals	Chemicals	BfN — high-level actions	https://www.businessfornature.org/sector/chemicals	Main page	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Chemicals	WEF — full report	https://www3.weforum.org/docs/WEF_Nature_Positive_Role_of_the_Chemical_Sector_2023.pdf	Not yet included		No
	Chemicals	TNFD — sector guidance	https://tnfd.global/wp-content/uploads/2024/06/Additional-Sector-Guidance-Chemicals.pdf?v=1719525648	Table 11: Illustrative priority and transformative actions forthe chemicals sector mapped to AR3T Framework	N.A.	Yes — in longlist only
Cement and concrete	Construction materials - cement and concrete	BfN — high-level actions	https://www.businessfornature.org/sector/construction-materials	Main page	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Cement and Concrete	WEF — full report	https://www3.weforum.org/docs/WEF_Nature_Positive_Role_of_the_Cement_and_Concrete_Sector_2023.pdf	Not yet included		No
	Construction materials	TNFD — draft sector guidance	https://tnfd.global/wp-content/uploads/2024/06/Draft-sector-guidance-Construction-materials-PDF-Final.pdf?v=1719559507	Table 12: Illustrative priority and transformative actions for the construction materials sector mapped to the AR3T Framework	In report	Yes — in longlist only
Energy	Energy	BfN — high-level actions	https://www.businessfornature.org/sector/energy	Main page	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Energy system	WBCSD - full report	https://www.wbcsd.org/wp-content/uploads/2024/06/Roadmaps-to-Nature-Positive-Foundations-for-the-energy-system.pdf	Table 12: Priority and transformative actions for direct operations	In report	WIP
	Electric utilities and power	TNFD — sector guidance	https://tnfd.global/wp-content/uploads/2024/06/Additional-Sector-Guidance-Electric-Utilities-and-Power.pdf	Table 11: Illustrative priority and transformative actions associated with different energy types and infrastructure mapped against AR3T Framework	N.A.	WIP
	Oil and Gas	TNFD — sector guidance	https://tnfd.global/wp-content/uploads/2024/06/Additional-Sector-Guidance-Oil-and-gas.pdf?v=1719527044	Table 10: Illustrative priority and transformative actions forthe oil and gas sector	In report	No
	Offshore wind and ports	WEF — full report	WIP			
Fashion and Apparel	Fashion and Apparel	BfN — high-level actions	https://www.businessfornature.org/sector/fashion-apparel	Main page	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Fashion and Apparel	BfN — full report	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65e6d2b303d-0046ded0844fe/1709626044517/Fashion_Full+Report.pdf	N.A.	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Apparel, accessoiries and footwear	TNFD — draft sector guidance	https://tnfd.global/wp-content/uploads/2024/06/Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf	Table 12: Illustrative priority and transformative actions for the apparel, accessories and footwear sector mapped to the AR3T framework	N.A.	No
Financial services	Financial services	BfN — high-level actions	https://www.businessfornature.org/sector/financial-services	Main page	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Financial institutions	TNFD — sector guidance	https://tnfd.global/wp-content/uploads/2024/06/TNFD-Additional-guidance-for-financial-Institutions_v2.0.pdf	N.A.	N.A.	No

Sector name in mapping	Sub-sector	Main source	Link to source	Detail	Link to source for GBF mapping	KPMG initial mapping to GBF targets conducted?
Forest products	Forest products	BfN — high-level actions	https://www.businessfornature.org/sector/forest-products	Main page	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Forest	WBCSD — full report	https://www.wbcsd.org/wp-content/up-loads/2023/10/WBCSD-Forest-Sector-Na-ture-Positive-Roadmap.pdf	Table 4: List of actions to halt and reverse nature loss in forest production	N.A.	Yes — in longlist only
	Forestry, pulp and paper	TNFD — sector guidance	https://tnfd.global/wp-content/up-loads/2024/06/Additional-Sector-Guidance-For-estry-and-paper.pdf?v=1719526698	Table 10: Illustrative priority and transformative actions forthe forestry, pulp and paper sector mapped to the AR3T Framework	In report	Yes — in longlist only
Freshwater	Freshwater	SBTN response options	https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fscience-basedtargetsnetwork.org%2Fwp-con-tent%2Fuploads%2F2023%2F05%2FRe-sponse-option-database-first-release.xlsx&wdOrigin=BROWSELINK	Sheet Freshwater	N.A.	No
Household and personal care products	Household and personal care products	BfN — high-level actions	https://www.businessfornature.org/sector/household-and-personal-products	Main page	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Household and personal care products	WEF — full report	https://www3.weforum.org/docs/WEF_Na-ture_Positive_Role_of_the_Household_and_Personal_Care_Sector_2023.pdf	Not yet included		No
	Beauty	UEBT — full report	https://uebt.org/resource-pages/deep-dive-on-beauty-and-biodiversity	Not yet included		No
Land	Land	SBTN response options	https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fscience-basedtargetsnetwork.org%2Fwp-con-tent%2Fuploads%2F2023%2F05%2FRe-sponse-option-database-first-release.xlsx&wdOrigin=BROWSELINK	Sheet Land	N.A.	No
Metals and Mining	Metals and mining	TNFD — sector guidance	https://tnfd.global/wp-content/up-loads/2024/06/Additional-Sector-Guid-ance-Metals-and-mining.pdf?v=1719526916	Table 19: Illustrative priority and transformative actions forthe metals and mining sector mapped to the AR3T Framework	N.A.	No
	Mining and metals	WEF — full report	WIP			
Travel and tourism	Travel and tourism	BfN — high-level actions	https://www.businessfornature.org/sector/tourism	Main page	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Travel and tourism	WTTC — full report	https://wttc.org/Portals/0/Documents/Re-ports/2022/Nature-Positive-Travel-And-Tour-ism.pdf	Not yet included	N.A.	No
Waste management	Waste management	BfN — high-level actions	https://www.businessfornature.org/sector/waste-management	Main page	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Waste management	BfN — full report	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65e837a973222f-262e547fca/1709717426457/Waste+Manage-ment_Full+Report.pdf	N.A.	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
Water utilities and services	Water utilities and services	BfN — high-level actions	https://www.businessfornature.org/sector/water-utilities-and-services	Main page	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No
	Water utilities and services	BfN — full report	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65e837ff-8745b939ad4f21f8/1709717510933/Wa-ter+Utilities+%26+Services_Full+Report.pdf	N.A.	https://static1.squarespace.com/static/5d-777de8109c315fd22faf3a/t/65d5e4a182fb-0435488f3bd7/1708516532250/GBF-SDG+-Mapping+Document.pdf	No

Mapping of investment actions per GBF target

Name in mapping	Detail	Main source	Link	Detail
Investment actions	Investment activities that seek to generate biodiversity co-benefits	IFC Biodiversity Finance Reference Guide	https://www.ifc.org/content/dam/ifc/doc/mgrt/biodiversity-finance-reference-guide.pdf	Annex I

Other relevant sources

Other relevant sources	Link	Detail
GBF targets	https://www.cbd.int/gbf/targets	
High-level sector business actions	https://www.businessfornature.org/sector-actions	
B4N policy recommendations	https://www.businessfornature.org/policy-recommendations	
DSI	https://www.dsiscientificnetwork.org/wp-content/uploads/2024/10/DSI-in-the-GBF_Final-for-Web.pdf	Whilst DSI on genetic resources is in and of itself a subject of discussion at CBD COP, and only mentioned in one of the 23 GBF targets, some scientists suggest that DSI is essential for effective implementation of the GBF and plays a key role in achieving 21 targets. This is because DSI can be useful in: identifying the different components of biodiversity, making spatial planning decisions; restoring biodiversity; monitoring impacts; verifying and certifying products; and providing evidence for legal/illegal trade.

Business actions to GBF targets

			Sector																											
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
Reducing threats to biodiversity	1	Plan and Manage all Areas To Reduce Biodiversity Loss	Avoid the degradation — and accelerate the regeneration — of land and ecosystems		Avoid development in sensitive locations. Prioritise development on land of limited natural value		Avoid further terrestrial, freshwater, and marine habitat conversion						For new developments, avoid natural habitat and commit to net gain (not no net loss) when not practicable. Focus development in modified habitat and commit to net gain/restoration		Avoid and reduce the use of high impact or uncertified materials										Avoid and reduce overtourism in sensitive areas					
			Commit to & implement DCF production practices, in line with biome-specific guidelines & cutoff dates		Screen for priority habitats and consider impacts on nature at the design stage.		Prioritize re-use and retrofitting over demolition																							
			Support & incentivize DCF production in sourcing locations, in line with biome-specific guidelines & cutoff dates		Consider nature-based solutions as an alternative or complement to grey infrastructure, e.g. for flood risk mitigation.																									
			Develop nature-positive ingredients, products & campagins (i.e., DCF, regenerative, organic, plant-based, etc.)		Consider initial and ongoing impacts on nature at the design stage, and build in mitigation measures.																									
			(Aquaculture) Ensure that none of the farm(s) are sited in a Protected Area or High Conservation Value Area as farm siting can influence the surrounding ecosystems		Promote tougher planning rules for sites near endangered species or highvalue ecology																									
			(Aquaculture) Reduce erosion by implementing buffer zones with natural vegetation between the aquaculture farm and natural waterbodies		No Material extraction in highly valuable (biologically) or vulnerable (e.g., water stressed) habitats (see IFC PS6)																									
			(Aquaculture) Restore terrestrial, freshwater and marine ecosystems.		Plan project to avoid natural habitat and animal migration routes																									

			Sector																													
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			Develop a strategy with clear targets for the proportion of agricultural area under regenerative agriculture and the proportion of commodities sourced from regenerative agriculture production sites.		Create a no-dams policy on remaining free-flowing rivers																										
					No harmful activities during breeding or nesting seasons of vulnerable specie/ during times of resource scarcity (e.g., water stress)																										
					Create buffer zones/ecological corridors around valuable ecosystems																										
					Project design to consider habitat connectivity																										
					Project design to avoid reduction of ecosystem functioning and services (e.g., flood control and water purification)																										
					Moving production to a lower-impact location—as noted above, changing suppliers																										
					Plan project to avoid natural habitat and animal migration routes																										
	2	Restore 30% of all Degraded Ecosystems	Avoid the degradation — and accelerate the regeneration — of land and ecosystems		Avoid development in sensitive locations. Prioritise development on land of limited natural value		Apply Nature-based Solutions		Improve water management across the value chain		Improve water stewardship by establishing sustainable water management strategies and practices, remediating water stress in supply chains, and replenishing watersheds		Manage water resources sustainably		Restore degraded land and move towards regenerative agricultural practices								Source responsibly and replace feedstocks with sustainable bio-based or other renewable materials		Restore and regenerate tourism destinations		Restore and regenerate waste management sites and historically impacted ecosystems		Restore and regenerate habitats and ecosystems	

			Sector																													
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			Commit to & implement DCF production practices, in line with biome-specific guidelines & cutoff dates		Where impacts on habitats or wildlife are unavoidable, commit to actions and strategies to achieve measurable positive outcomes for biodiversity. Deliver net gains for biodiversity via on-site action wherever possible. Only consider offsite actions once on-site options are exhausted, and for value chain impacts.						Reduce pollution risk and negative impact including by product innovation, circularity and customer education		Conserve and restore ecosystems and habitats										Support nature conservation and restoration through investment in responsible business practices and Naturebased Solutions (NbS)							
			Expand sustainable production on degraded lands (e.g., degraded pasture)		Invest in the protection, conservation, regeneration and restoration of surrounding ecosystems to maintain ecosystem service provision.								For new developments, avoid natural habitat and commit to net gain (not no net loss) when not practicable. Focus development in modified habitat and commit to net gain/restoration										Expand circularity; create innovative, sustainable products and packaging; and engage in progressive collective action and policy advocacy							
			Support & incentivize DCF production in sourcing locations, in line with biome-specific guidelines & cutoff dates		Invest in landscape restoration at extraction/ production sites								For new developments and all operating sites, restore and regenerate nature by introducing innovative and nature-based solutions and implement habitat restoration and reinstatement after clearance/ decommissioning																		
			Develop nature-positive ingredients, products & campagins (i.e., DCF, regenerative, organic, plant-based, etc.)		Undertake water replenishment projects								Establish collaboration with local conservation organizations to continue to monitor habitat restoration processes and implement larger scale conservation and restoration projects in the site area/region																		

			Sector																													
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			Set landscape-level targets for key supply sheds and sourcing regions to enable regenerative, restorative and transformative actions in collaboration with primary producers and key supply chain participants.		Engage in reforestation/ afforestation on degraded land								Source from suppliers that regularly monitor, assess and transparently disclose their impacts, dependencies and risks on natural capital and biodiversity																		
			Invest in rewilding initiatives, such as natural vegetation in cropped landscapes, rewilding, flower strips and tree cover on crop land.		Engage in context-based landscape management approaches (e.g., watershed stewardship and enhancing biodiversity)								Source and engage with suppliers who commit to no negative impact on UNESCO sites, sensitive or priority habitats																		
			(Beverages) Community, NGOs and Governments projects/ Educational programs: Engage in or support local projects aimed at preserving or restoring water sources, particularly in water-scarce regions, and guaranteeing water access (e.g. nature-based solutions, peat restoration projects); Work with local communities, schools, and non-profits to promote water conservation education and awareness.		Support individual species recovery programs related to the habitat type affected								Source and engage with suppliers who implement and promote habitat restoration and reinstatement in and around the site, for new and existing sites and/ or after clearance/ decommissioning (including ecological corridors)																		
			(Beverages) Watershed and water replenishment programs: Prioritise water use efficiency across the high-stress sites identified, set goals and implement watershed management process. (e.g. yearly water stress assessment/ measurement).		Apply management practices to promote biodiversity at production sites (e.g., maintain decaying wood and forest residues, high-stumps and retention trees)								Develop with suppliers policies and administrative measure to reduce negative impact on the surrounding natural capital																		
			(Beverages) Create an organisational plan to reduce the impact of fishing gear on the seabed and benthic habitats, ensuring it does not adversely impact benthic species and biodiversity. This could include: • Gear switches; • Catch area changes; and • Protecting and restoring damaged habitats.		Avoid establishing operations in/ adjacent to areas of high biological importance				Continue and strengthen reclamation and rehabilitation approaches as well as biodiversity management of quarries and improve land stewardship on all occupied land		Support nature conservation and restoration and advocate for policy and regulatory changes that protect nature		Support and engage suppliers in understanding the risks and the opportunities of reducing and avoiding negative impacts on natural capital, ecosystem services and biodiversity																		

			Sector																													
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			(Beverages) Create an organisational plan to avoid posing serious or irreversible harm to sensitive locations (as defined in L4) through: • Employing lower impact gear; • Catch area changes to stop fishing in sensitive habitats; and • Protecting and restoring damaged sensitive locations.		Plan project to avoid natural habitat and animal migration routes																										
			(Aquaculture) Ensure that none of the farm(s) are sited in a Protected Area or High Conservation Value Area as farm siting can influence the surrounding ecosystems		Undertake compensatory conservation/ target-based ecological compensation																										
			(Aquaculture) Reduce erosion by implementing buffer zones with natural vegetation between the aquaculture farm and natural waterbodies																										
			(Aquaculture) Restore terrestrial, freshwater and marine ecosystems.																										
	3	Conserve 30% of Land, Waters and Seas	Reduce freshwater use		Minimise use of high impact commodities where suitable alternatives are available.		Avoid further terrestrial, freshwater, and marine habitat conversion		Improve water management across the value chain		Improve water stewardship by establishing sustainable water management strategies and practices, remediating water stress in supply chains, and replenishing watersheds		Manage water resources sustainably		Avoid and reduce freshwater use through sustainable water management						Maintain and enhance working forests		Improve water stewardship throughout the value chain		Avoid and reduce overtourism in sensitive areas		Restore and regenerate waste management sites and historically impacted ecosystems		Avoid sourcing freshwater in water-stressed and areas important to biodiversity; and reduce unsustainable freshwater use	
			Avoid the degradation — and accelerate the regeneration — of land and ecosystems		Assess, monitor and regulate the supply chain to avoid illegal logging.		Apply Nature-based Solutions		Continue and strengthen reclamation and rehabilitation approaches as well as biodiversity management of quarries and improve land stewardship on all occupied land		Support nature conservation and restoration and advocate for policy and regulatory changes that protect nature		Conserve and restore ecosystems and habitats								Source responsibly and replace feedstocks with sustainable bio-based or other renewable materials		Restore and regenerate tourism destinations		Avoid and reduce the use of energy and water throughout waste management processes		Restore and regenerate habitats and ecosystems	

			Sector																													
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			Conserve & restore HCV landscapes within operations & adjacent areas		Avoid timber from forests of high ecological value.		Avoid timber from forests of high ecological value.		Expand circularity efforts across the value chain				For new developments, avoid natural habitat and commit to net gain (not no net loss) when not practicable. Focus development in modified habitat and commit to net gain/restoration										Expand circularity; create innovative, sustainable products and packaging; and engage in progressive collective action and policy advocacy							
			Adopt sourcing practices that require that ingredient value chain suppliers engage in mitigation measures to manage water risks.		Where impacts on habitats or wildlife are unavoidable, commit to actions and strategies to achieve measurable positive outcomes for biodiversity. Deliver net gains for biodiversity via on-site action wherever possible. Only consider offsite actions once on-site options are exhausted, and for value chain impacts.		Invest in the protection, conservation, regeneration and restoration of surrounding ecosystems to maintain ecosystem service provision.						For new developments and all operating sites, restore and regenerate nature by introducing innovative and nature-based solutions and implement habitat restoration and reinstatement after clearance/ decommissioning																	
			Implement policies and commitments to reduce or eliminate agricultural-driven natural ecosystem conversion with specified targets and cut-off dates for the organisation's own production, sourcing of animal feed, and products sourced for aggregation, processing or trade.		Introduce water efficiency measures		Adapt business practices to preserve habitats where possible.						Source from suppliers that regularly monitor, assess and transparently disclose their impacts, dependencies and risks on natural capital and biodiversity																	
			Establish (science-based) targets to reduce your pressures on freshwater, including water quantity targets on a reduction of your water withdrawals from surface and groundwater sources, and water quality targets on reductions of nutrient loading (nitrogen and phosphorus) to freshwater systems.		Invest in the protection, conservation, regeneration and restoration of surrounding ecosystems to maintain ecosystem service provision.		Collaborate with Indigenous People, Local Communities and stakeholders, and engage the local community and neighbours to minimise local development impacts.						Source and engage with suppliers who commit to no negative impact on UNESCO sites, sensitive or priority habitats																	

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			Establish a water management plan with clear targets for reducing emissions to water of key pollutants, including NOx, SOx, pesticides and antibiotics.		Improve water treatment facilities		Promote tougher planning rules for sites near endangered species or highvalue ecology						Source and engage with suppliers who implement and promote habitat restoration and reinstatement in and around the site, for new and existing sites and/or after clearance/decommissioning (including ecological corridors)																		
			Invest in water-efficient farming technologies and water recycling technologies.		Consider initial and ongoing impacts on nature at the design stage, and build in mitigation measures.								Develop with suppliers policies and administrative measure to reduce negative impact on the surrounding natural capital																		
			(Beverages) Community, NGOs and Governments projects/ Educational programs: Engage in or support local projects aimed at preserving or restoring water sources, particularly in water-scarce regions, and guaranteeing water access (e.g. nature-based solutions, peat restoration projects); Work with local communities, schools, and non-profits to promote water conservation education and awareness.		Promote tougher planning rules for sites near endangered species or highvalue ecology								Support and engage suppliers in understanding the risks and the opportunities of reducing and avoiding negative impacts on natural capital, ecosystem services and biodiversity																		
			(Beverages) Developing water-neutral products and water replenishment: Innovate to create products that require less water in their production, and explore compensating for the water used through replenishment projects.		No Material extraction in highly valuable (biologically) or vulnerable (e.g., water stressed) habitats (see IFC PS6)																										
			(Fishing) Create an organisational plan to reduce the impact of fishing gear on the seabed and benthic habitats, ensuring it does not adversely impact benthic species and biodiversity. This could include: • Gear switches; • Catch area changes; and • Protecting and restoring damaged habitats.		Plan project to avoid natural habitat and animal migration routes																										

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			(Fishing) Create an organisational plan to avoid posing serious or irreversible harm to sensitive locations (as defined in L4) through: • Employing lower impact gear; • Catch area changes to stop fishing in sensitive habitats; and • Protecting and restoring damaged sensitive locations.		Use recycled materials to build as much as possible to reduce use of virgin raw materials																										
			(Fishing) Adopt best practices to reduce water consumption for processing and transport, particularly in areas of water scarcity		Develop sourcing guidelines for professionals																										
					Create a no-dams policy on remaining free-flowing rivers																										
					No harmful activities during breeding or nesting seasons of vulnerable specie/ during times of resource scarcity (e.g., water stress)																										
					Create buffer zones/ecological corridors around valuable ecosystems																										
					Project design to consider habitat connectivity																										
					Project design to avoid reduction of ecosystem functioning and services (e.g., flood control and water purification)																										
					Moving production to a lower-impact location — as noted above, changing suppliers																										
					Ensure compensatory conservation/ target-based ecological compensation																										
					Use sand motor techniques to prevent recurring artificial sand suppletion																										
					Reduce resource use during times of resource scarcity (e.g., water stress)																										

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					Optimize resource input needs (e.g., irrigated water)																										
					Avoid establishing operations in water-stressed areas																										
					Design to use recycled materials as much as possible to reduce use of virgin raw materials																										
					Engage in context-based landscape management approaches (e.g., watershed stew- ardship and enhancing biodiversity)																										
					Implement water consumption reduction plans in water-stressed areas (e.g., adapting water consumption to seasonal rainfall)																										
					Maximize recovery of process water (e.g., water reuse/ recycling, closed loops)																										
					Use recovered water from other industries (e.g., strike a partnership with a local drinks company to reuse waste water)																										
					Harvest rainwater and use it to replace extraction of groundwater in processes																										
					Improve wastewater treatment																										
					Apply rainwater harvesting (e.g., surface runoff and rooftop rainwater harvesting)																										
					Avoid need for refurbishing by choosing higher quality, more flexible internal systems that have greater longevity																										

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					Repurpose buildings by avoiding full demolition (design deconstruction process for the materials to be reused and repurposed)																											
	4	Halt Species Extinction, Protect Genetic Diversity, and Manage Human-Wildlife Conflicts	(Aquaculture) • Avoid feed raw materials that are linked to deforestation or conversion; • Prefer feed raw materials that are based on waste materials or co-products; • Include alternative feed ingredients with lower impact on land habitats		Work to protect the ecological and biodiversity value of habitats on and adjacent to sites, during and post-construction.		Where impacts on habitats or wildlife are unavoidable, commit to actions and strategies to achieve measurable positive outcomes for biodiversity. Deliver net gains for biodiversity via on-site action wherever possible. Only consider offsite actions once on-site options are exhausted, and for value chain impacts.						For new developments, avoid natural habitat and commit to net gain (not no net loss) when not practicable. Focus development in modified habitat and commit to net gain/restoration																		
			Invest in pesticide efficiency technologies and environmentally friendly pest control.		Where impacts on habitats or wildlife are unavoidable, commit to actions and strategies to achieve measurable positive outcomes for biodiversity. Deliver net gains for biodiversity via on-site action wherever possible. Only consider offsite actions once on-site options are exhausted, and for value chain impacts.		Establish and maintain landscape corridors, ecological connections and animal crossings for linear infrastructure. Prioritise strategically significant locations (e.g. in line with government nature connectivity plans)						For all new and operating sites, avoid construction, maintenance and production in/during breeding, nesting, migrating, resting areas and seasons of key and threatened local species																		
			Invest in rewilding initiatives, such as natural vegetation in cropped landscapes, rewilding, flower strips and tree cover on crop land.		Establish and maintain landscape corridors, ecological connections and animal crossings for linear infrastructure. Prioritise strategically significant locations (e.g. in line with government nature connectivity plans)								For operating sites, eliminate invasive alien species by identifying and managing pathways of introduction (i.e. ballast water management; hygiene and maintenance protocols for vehicles, vessels and equipment, and contractors) and commit to restoring genetic diversity within and between populations of native, wild and domesticated species																		

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			Make investments in breeds and crops at risk of extinction, indigenous crops and in an increased number of crop varieties (genetic varieties).		Adopt noise control best practices								For operating sites, minimize negative impacts on threatened species and aim to restore and regenerate local genetic diversity																		
			Implement strategies to manage the use of genetically modified organisms (GMOs).		Invest in new technologies with lower noise impacts.								Use site-specific, indigenous and non-invasive species for landscaping and rehabilitation works																		
			(Beverages) Upgrade equipment: Replace old machinery and pipelines with more water-efficient models.		Adapt business practices to preserve habitats where possible.								For all sites, reduce disturbances (e.g. light and noise), especially in already-existing, highly-sensitive operational sites																		
			(Fishing) Avoid target species that are listed on: • CITES Appendix 1 and 2; • CMS Appendix 1; and • IUCN Red List as vulnerable, endangered or critically endangered.		Screen for priority habitats and consider impacts on nature at the design stage.																										
					Plan project to avoid natural habitat and animal migration routes																										
					Create buffer zones/ecological corridors around valuable ecosystems																										
					Project design to consider habitat connectivity																										
					Support individual species recovery programs related to the habitat type affected																										
					Apply management practices to promote biodiversity at production sites (e.g., maintain decaying wood and forest residues, high-stumps and retention trees)																										

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					No harmful activities during breeding or nesting season of vulnerable species/ during times of resource scarcity (e.g., water stress)																										
					Create buffer zones/ecological corridors around valuable ecosystems																										
					Project design to consider habitat connectivity																										
					Support individual species recovery programs related to the habitat type affected																										
					Use nature-based solutions (e.g., green roofs, bird/bat-friendly building materials)																										
					Use habitat enhancing (concrete) materials																										
					Choose native/local plant species for landscaping																										
					Retain and manage local plants on-site to retain biodiversity																										
					Ensure management regime is ecologically appropriate for the respective site (e.g., clear-cutting where it mimics high-intensity natural disturbance regimes)																Maintain and enhance working forests				Avoid and reduce overtourism in sensitive areas					

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	5	Ensure Sustainable, Safe and Legal Harvesting and Trade of Wild Species	(Aquaculture) • Avoid feed raw materials that are linked to deforestation or conversion; • Prefer feed raw materials that are based on waste materials or co-products; • Include alternative feed ingredients with lower impact on land habitats										For operating sites, eliminate invasive alien species by identifying and managing pathways of introduction (i.e. ballast water management; hygiene and maintenance protocols for vehicles, vessels and equipment, and contractors) and commit to restoring genetic diversity within and between populations of native, wild and domesticated species																	
			(Fishing) Avoid target species that are listed on: • CITES Appendix 1 and 2; • CMS Appendix 1; and • IUCN Red List as vulnerable, endangered or critically endangered.										For operating sites, minimize negative impacts on threatened species and aim to restore and regenerate local genetic diversity																	
			(Fishing) Focus effort only on sustainably managed stocks, caught when at a level fluctuating around or above a level consistent with MSY or an appropriate proxy. Put in place a strategy or plan to sustain the longterm productivity of affected species, including wuse of up-to-date scientific stock assessments and analysis of how climate change will affect the fishery. If there is no stock assessment due to insufficient data, an organisation can initiate and support such work. Minimise post-harvest loss and use bait efficiently.										Use site-specific, indigenous and non-invasive species for landscaping and rehabilitation works																	

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			(Fishing) Where possible and relevant, certify fisheries under the Marine Stewardship Council (MSC) Standard or other credible standards that abide by the FAO third-party assessment arrangements										For all sites, reduce disturbances (e.g. light and noise), especially in already-existing, highly-sensitive operational sites																		
			(Fishing) Where possible and relevant, launch Fishery Improvement Projects (FIPs)																												
			(Fishing) Create an organisational plan to avoid bycatch, by, for example: • Using bycatch reduction mechanisms in your gear (e.g. turtle exclusion devices, medina panels, bird scaring lines, pingers, switching gear to enable scallop potting with light, mesh size and trawler doors changes); • If using bottom set gill or entangling nets within areas at risk of cetacean bycatch, use acoustic deterrent devices ('pingers'); • Use appropriate mesh sizes under the national legislation of the country where the catch is made or landed to minimise bycatch of fish under Minimum Conservation Reference Size (MCRS).																												
			(Fishing) Ensure there are no incidences of IUU fishing or bycatch in company-owned vessels or source fisheries. This can be implemented by: • Ensuring all vessels fleet have Remote Electronic Monitoring (REM) technologies on board; and • Increasing the number of vessels with human observers.																												

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			(Fishing) If the organisation retains/ lands sharks, ensuring it has an enforced fins naturally attached policy																											
			(Fishing) Ensure vessels use publicly accessible tracking technology e.g. Automatic Identification System (AIS) or Vessel Monitoring System (VMS)																											
			(Fishing) Follow the principles of ecosystem-based fisheries management. Hence, the fishery is managed to ensure the integrity of the entire ecosystem, rather than solely focusing on maintenance of single species stock productivity																											
	6	Reduce the Introduction of Invasive Alien Species by 50% and Minimize Their Impact	Implement strategies to manage the use of genetically modified organisms (GMOs).		Adopt best practices to limit spread of invasive species and pests.				Continue and strengthen reclamation and rehabilitation approaches, biodiversity management of quarries and land stewardship				For operating sites, eliminate invasive alien species by identifying and managing pathways of introduction (i.e. ballast water management; hygiene and maintenance protocols for vehicles, vessels and equipment, and contractors) and commit to restoring genetic diversity within and between populations of native, wild and domesticated species																		
			Implement strategy and practices to manage risk of invasive species already introduced into the region of the company area of operation.		Integrate more diverse, native species into landscaping. Avoid potentially invasive species.								For operating sites, minimize negative impacts on threatened species and aim to restore and regenerate local genetic diversity																		
			(Fishing) Eliminate bilge and/or ballast water dumping, or for processing organisations, engage suppliers to eliminate bilge and/or ballast water dumping from their practices.										For all sites, reduce disturbances (e.g. light and noise), especially in already-existing, highly-sensitive operational sites																		

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			(Fishing) Avoid imported bait, which may be more likely to contain invasive species.																													
			Fishing) Ensure the species exported or imported for the MAT are: • Not listed as invasive on the Global Invasive Species Database; and • Not listed as invasive in the import jurisdiction.																													
	7	Reduce Pollution to Levels That Are Not Harmful to Biodiversity	Avoid the degradation — and accelerate the regeneration — of land and ecosystems		Introduce waste reduction measures.		Select materials with nature in mind and invest in circularity		Adopt technologies and manufacturing practices to reduce greenhouse gas and airborne emissions		Innovate product portfolios, expand circularity, and improve customer education on product use and disposal		Commit to circular models		Avoid and reduce the use of high impact or uncertified materials						Reduce the impacts of processing, manufacturing and transportation		Improve water stewardship throughout the value chain		Avoid and reduce resource use and pollution		Transform from waste management to resource management in a circular economy		Avoid and reduce water pollution	
			Promote circularity and innovate products, practices and technologies		Adopt pollutant management best practices.				Expand circularity efforts across the value chain		Increase efficiency in the manufacturing process and expand the use of renewable energy		Recycle end-of-life and/or abandoned facilities to restore and regenerate the site, to avoid, prevent and reduce air, water and soil pollution generated by discarded facilities		Avoid and reduce the use of hazardous chemicals across your supply chain						Maximize the recovery of materials and products		Expand circularity, offer sustainable products and packaging, and engage in collective action and policy advocacy						Transform the sector through circularity, partnerships and policy	
			Develop & deploy agri-inputs (e.g., bio-based materials), technologies (e.g., improved MRV) & services to drive sustainable intensification & regen-ag outcomes		Adopt best practices for pollution management				Improve water stewardship across the value chain				For new and operating sites, implement operational anti-pollution measures and monitoring plans, including but not limited to operational prevention and control plans (e.g., noise impact mitigation)										Source responsibly and replace feedstocks with sustainable bio-based or other renewable materials with careful evaluation of trade-offs							

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			Reduce operational GHG emissions (e.g., green ammonia), water use (especially in water-stressed areas) & water pollution from mining & industrial processes		Reduce packaging waste, particularly single-use plastic				Innovate to offer products that support the transition to nature positive				Take effective legal, policy and administrative measures to reduce pollution and waste risks and avoid introducing any harmful levels of pollutants to biodiversity and ecosystem functions and services. This includes but is not limited to excessive nutrients, hazardous chemicals and spills		Transform your business model and build for circularity																
			Implement sustainable intensification to optimize agrichemicals & water use and reduce GHG emissions (e.g., 4R Nutrient Stewardship, IPM, efficient irrigation)		Reduce lighting levels during construction to minimize light pollution																										
			Support & incentivize sustainable intensification outcomes in sourcing locations		Design circular infrastructure by designing out waste																										
			Reduce operational GHG emissions, water use (especially in water-stressed areas) & water pollution from processing & food manufacturing		Design to use recycled materials as much as possible to reduce use of virgin raw materials								;																		
			Reduce GHG emissions & environmental impacts of road, rail & ocean freight operations (e.g., fleet electrification)		Increase use of bio-based chemicals, adhesives and coatings where possible																										

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			(Aquaculture) Reduce enrichment of water column and eutrophication by: • Implementing simultaneous farming of two or more species (defined as polycultures or integrated multitrophic aquaculture), to help filter or absorb waste particles, recycle carbon, nitrogen, and phosphorous compounds supplied to the system, known to cause water eutrophication; • Improving fish feed efficiency via technologies such as monitoring and modelling of environmental assimilative capacity; • Increase fallowing periods between farming generations; • Move aquaculture production to sites with better currents and more suitable conditions; and • Invest in semi-closed or closed production systems		Upcycle waste streams and processing residues. Sell byproducts to other industries																											
			(Aquaculture) Reduce waste from aquaculture by gathering relevant data including the nutritional requirements of the species (based on age, health and other conditions); fish biomass and size uniformity; feed quality; and proper feed management and application to prevent waste.		Develop appropriate environmental management plans to avoid and reduce soil compaction, and minimize noise and light disturbance																									
			Use supplier contracts that stipulate that ingredient suppliers need to have a company policy that states it will prohibit the use of pesticides banned by the World Health Organization or the Food & Drug Administration.		Minimize the release of untreated blackwater, greywater and bilge from shipping																										

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			Establish a plan with time-bound targets to reduce excess fertiliser use intensity per fertiliser nutrient type (N, P2O5, K2O) with an open methodology for the specific production system.		Avoid establishing landfills or recycling facilities in/adjacent to sites with high ecological sensitivity																										
			Invest in precision technologies to increase nutrient use efficiency and decrease runoff and eutrophication, as well as technologies for nutrient recycling and organic fertilisers.		Ensure safe landfill disposal sites (e.g., regulation, planning and management)																										
			Invest in pesticide efficiency technologies and environmentally friendly pest control.		Optimize waste segregation process for reuse																										
			Develop and adhere to an Integrated Pest Management Plan, in line with best practices from the International Code of Conduct on Pesticide Management, to prevent, mitigate and remediate negative impacts associated with the use of hazardous pesticides and excess pesticide use.																												
			Establish (science-based) targets to reduce your pressures on freshwater, including water quantity targets on a reduction of your water withdrawals from surface and groundwater sources, and water quality targets on reductions of nutrient loading (nitrogen and phosphorus) to freshwater systems.																												
			Establish a water management plan with clear targets for reducing emissions to water of key pollutants, including NOx, SOx, pesticides and antibiotics.																												
			Invest in plastic recycling technologies and infrastructure and plastic reuse solutions.																												

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			(Fishing) Transition to gear made with recyclable or biodegradable/non-polymer/non-fossil fuelbased fishing gear and rope material																											
			(FIshing)Ensure that the organisation has a ghost gear/abandoned, lost, discarded fishing gear (ALDFG) management strategy, such as: • By marking gear with port identification details and IMO ship identification number • As well as by retrieving gear, or if unable to retrieve it, reporting it to the relevant authority or to an organisation like the Global Ghost Gear Initiative. Organisations can report gear loss via the Global Ghost Gear app.																											
			(Fishing) Ensure that the organisation has a recovery and disposal plan in place to manage each category of waste defined under MARPOL.																											

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			(Fishing) To mitigate soil pollutants: Avoid using flags of convenience to bypass tighter decommissioning and recycling requirements. Consider the decommissioning plan for the fishing fleet and how it translates into company financial provisions. Put measures in place to avoid beaching or to ensure it is undertaken in a way that minimises impacts on environmental assets and ecosystem services. Publish the list of vessels registered and their flag through the FAO Global Record of Fishing Vessels, Refrigerated Transport Vessels and Supply Vessels (FAO Global Record), mandating International Maritime Organization numbers for all eligible vessels and national unique vessel identifiers for all other vessels. List vessels on industry-specific lists, e.g. for tuna fisheries, the ProActive Vessel Register (PVR) and Vessels in Other Sustainability Initiatives (VOSI).																											
	8	Minimize the Impacts of Climate Change on Biodiversity and Build Resilience	Avoid, reduce and remove greenhouse gas emissions across the entire value chain		Consider nature-based solutions as an alternative or complement to grey infrastructure, e.g. for flood risk mitigation.		Apply Nature-based Solutions		Adopt technologies and manufacturing practices to reduce greenhouse gas and airborne emissions		Increase efficiency in the manufacturing process and expand the use of renewable energy to reduce greenhouse gas emissions		Embrace decarbonization to mitigate climate impacts								Maintain and enhance working forests		Support nature conservation and restoration through investment in responsible business practices and nature-based solutions				Avoid and reduce the emission of methane at landfill sites		Avoid and reduce greenhouse gas emissions	

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			(Aquaculture) Reduce GHG emissions by investing in nature-related technology development that reduce negative impacts		Increase carbon storage in soils and forests (e.g., with use of biochar)				Expand circularity efforts across the value chain		Source responsibly and explore switching to sustainably sourced biobased or recyclable materials		Invest in building and site resilience (thermal comfort with natural shading, green-roofs passive heating and cooling, etc.)								Reduce the impacts of processing, manufacturing and transportation		Expand circularity; create innovative, sustainable products and packaging; and engage in progressive collective action and policy advocacy						Restore and regenerate habitats and ecosystems	
			(Aquaculture) Reduce impact from feed by investing in or shifting to feed sources with lower GHG emissions		Use nature-based solutions for flood mitigation/ storm protection (mangroves, semi-artificial reefs)				Innovate to offer products that support the transition to nature positive		Support nature conservation and restoration and advocate for policy changes that protect nature		Source and engage with suppliers with a transparent climate strategy and targets, with clear actions to reduce their GHG emissions																
			Create a plan with time-bound targets to reduce GHG emissions, including emissions from land-use change, and identify principal ingredients to address GHG emissions.		Switch to cleaner fuel alternatives (e.g., renewable energy or natural gas)						Reduce pollution risk and negative impact including by product innovation, circularity and customer education																		
			Create a plan with time-bound targets to reduce non-GHG emissions to air, including NOx, SOx, NH3 and NMVOCs.		Set time-bound and verified CO2 reduction targets aligned with climate science																								
			(Fishing) Assess the future impact climate change will have on the ecosystems your organisation interfaces with.		Improve energy efficiency of equipment (e.g., combined heat & power systems, recovery boilers)																								
			(Fishing) Use closed-loop scrubbers on your organisation's vessels' engines		Apply circular design principles to maximize the recovery potential of products																								
					Switch to cleaner alternative fuels (e.g., renewable energy or natural gas)																								
					Shift to renewable energy sources																								
					Increase the use of renewable fuels in transportation (e.g., electric trucks, hydrogen ships/barges)																								
					Nature-based solutions, such as plant- based water filters																								

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					Localize supply chains where possible to reduce transportation																											
					Optimize local energy reuse from waste product incineration																											
																					Partner and advocate beyond your value chain										
Meeting people's needs through sustainable use and benefit-sharing	9	Manage Wild Species Sustainably To Benefit People	Make investments in breeds and crops at risk of extinction, indigenous crops and in an increased number of crop varieties (genetic varieties).		Integrate more diverse, native species into landscaping. Avoid potentially invasive species.																											
			Implement strategies to manage the use of genetically modified organisms (GMOs).																													
			Implement strategy and practices to manage risk of invasive species already introduced into the region of the company area of operation.																													
			(Fishing) Follow the principles of ecosystem-based fisheries management. Hence, the fishery is managed to ensure the integrity of the entire ecosystem, rather than solely focusing on maintenance of single species stock productivity																													
	10	Enhance Biodiversity and Sustainability in Agriculture, Aquaculture, Fisheries, and Forestry	Reduce freshwater use		Avoid timber from forests of high ecological value.						Source responsibly, improve supply chain traceability and transparency, and explore switching to sustainably sourced bio-based or recyclable materials				Avoid and reduce the use of high impact or uncertified materials						Maintain and enhance working forests		Source responsibly and replace feedstocks with sustainable bio-based or other renewable materials								

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			Avoid the degradation — and accelerate the regeneration — of land and ecosystems		Ensure non-certified wood is covered by due diligence and traceability systems (e.g., to ensure wood has been harvested legally)						Support nature conservation and restoration and advocate for policy and regulatory changes that protect nature				Restore degraded land and move towards regenerative agricultural practices								Support nature conservation and restoration through investment in responsible business practices and Naturebased Solutions (NbS)							
			Promote circularity and innovate products, practices and technologies								Reduce pollution risk and negative impact including by product innovation, circularity and customer education												Expand circularity, offer sustainable products and packaging, and engage in collective action and policy advocacy							
			Develop & deploy agri-inputs (e.g., bio-based materials), technologies (e.g., improved MRV) & services to drive sustainable intensification & regen-ag outcomes																				Source responsibly and replace feedstocks with sustainable bio-based or other renewable materials with careful evaluation of trade-offs							
			Implement sustainable intensification to optimize agrichemicals & water use and reduce GHG emissions (e.g., 4R Nutrient Stewardship, IPM, efficient irrigation)																				Influence customer behaviour on product use and disposal through educational measures and greater transparency and traceability							
			Transition to regen-ag to improve soil health, biodiversity & carbon sequestration (e.g., crop rotation, cover crops, low/no-till, bio-based inputs, ICLFS)																											
			Support & incentivize sustainable intensification outcomes in sourcing locations																											
			Support & incentivize regen-ag outcomes in sourcing locations																											

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			Develop nature-positive ingredients, products & campagins (i.e., DCF, regenerative, organic, plant-based, etc.)																											
			(Aquaculture) Ensure that none of the farm(s) are sited in a Protected Area or High Conservation Value Area as farm siting can influence the surrounding ecosystems																											
			(Aquaculture) Reduce erosion by implementing buffer zones with natural vegetation between the aquaculture farm and natural waterbodies																											
			(Aquaculture) Restore terrestrial, freshwater and marine ecosystems.																											
			Develop a strategy to discuss sourcing risks, due to environmental and social considerations, from a list of priority food ingredients.																											
			Create a plan with time-bound targets for the reduction of land footprint and increase land use efficiency from own production and sourcing of agricultural produce. (See Science Based Targets Network for more on land-based target setting).																											
			Set landscape-level targets for key supply sheds and sourcing regions to enable regenerative, restorative and transformative actions in collaboration with primary producers and key supply chain participants.																											
			Create a soil management plan that identifies main threats to soil health, describes soil management practices used and outlines an approach to input optimisation, including the use of fertilisers.																											

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			Establish a plan with time-bound targets to reduce excess fertiliser use intensity per fertiliser nutrient type (N, P2O5, K2O) with an open methodology for the specific production system.																											
			Invest in precision technologies to increase nutrient use efficiency and decrease runoff and eutrophication, as well as technologies for nutrient recycling and organic fertilisers.																											
			Invest in pesticide efficiency technologies and environmentally friendly pest control.																											
			Develop and adhere to an Integrated Pest Management Plan, in line with best practices from the International Code of Conduct on Pesticide Management, to prevent, mitigate and remediate negative impacts associated with the use of hazardous pesticides and excess pesticide use.																											
			Develop a strategy with clear targets for the proportion of agricultural area under regenerative agriculture and the proportion of commodities sourced from regenerative agriculture production sites.																											
			Invest in rewilding initiatives, such as natural vegetation in cropped landscapes, rewilding, flower strips and tree cover on crop land.																											
			Make investments in breeds and crops at risk of extinction, indigenous crops and in an increased number of crop varieties (genetic varieties).																											

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			Commit to providing support to smallholder producers to help them enter responsible supply chains and improve their yields and production practices.																											
			Develop strategies to reduce the environmental impact of packaging throughout its life cycle, including commitments to eliminate unnecessary plastic packaging, transition from single use to reuse models, reduce virgin plastic usage, increase postconsumer recycled content, and ensure plastic packaging is reusable, recyclable or compostable.																											
			(Beverages) Waste management improvements (organic waste, water, materials): Implement systems for reducing, reusing, and recycling waste materials generated from production processes. This includes organic waste, water, and traditional packaging materials, e.g. • Returnable and refillable plastic systems, recycling and recycled content; • Waste water treatment and re-use (e.g. irrigation, share with third parties)																											

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			(Beverages) Sustainable/ regenerative agriculture practices: Encourage and support farmers in adopting water-efficient irrigation techniques, such as drip irrigation or rainwater harvesting, especially for key ingredients like sugarcane, fruits, and grains. This could include leveraging sustainable agriculture platforms to assess suppliers' sustainability level, and training on regenerative agriculture practices, such as crop rotations, and increased biodiversity across crops.																											
			(Beverages) Advanced water metering and monitoring: Use smart water management systems to monitor and control water usage, identifying areas for improvement and reducing wastage.																											
			(Beverages) Developing water-neutral products and water replenishment: Innovate to create products that require less water in their production, and explore compensating for the water used through replenishment projects.																											
			(Fishing) Support the implementation of ecosystem-based fisheries management principles in dialogue with the management entity for the fishery.																											

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	11	Restore, Maintain and Enhance Nature's Contributions to People	Avoid the degradation — and accelerate the regeneration — of land and ecosystems		Minimise further habitat conversion through development of infill sites, densification and building on previously converted areas		Select materials with nature in mind and invest in circularity		Continue and strengthen reclamation and rehabilitation approaches as well as biodiversity management of quarries and improve land stewardship on all occupied land		Support nature conservation and restoration and advocate for policy and regulatory changes that protect nature		Manage water resources sustainably		Restore degraded land and move towards regenerative agricultural practices						Maintain and enhance working forests		Support nature conservation and restoration through investment in responsible business practices and Naturebased Solutions (NbS)		Restore and regenerate tourism destinations		Restore and regenerate waste management sites and historically impacted ecosystems		Restore and regenerate habitats and ecosystems	
			Reduce operational GHG emissions (e.g., green ammonia), water use (especially in water-stressed areas) & water pollution from mining & industrial processes		Establish and maintain landscape corridors, ecological connections and animal crossings for linear infrastructure. Prioritise strategically significant locations (e.g. in line with government nature connectivity plans)		Apply Nature-based Solutions						Conserve and restore ecosystems and habitats																	
			Reduce operational GHG emissions, water use (especially in water-stressed areas) & water pollution from processing & food manufacturing		Invest in urban green space to moderate the urban heat island effect								For new developments and all operating sites, restore and regenerate nature by introducing innovative and nature-based solutions and implement habitat restoration and reinstatement after clearance/ decommissioning																	
			Commit to testing for Free, Prior and Informed Consent (FPIC) of potentially affected Indigenous Peoples and Local Communities before acquiring new interests in land or resources and before new developments or expansions.		Create new urban green and blue spaces to create ecosystem services for all.								Research or fund innovative ways to reduce the negative impact of the operating process by collaborating with peers or research institutes																	

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			Commit to respecting customary rights and refraining from land acquisition or development until existing conflicts linked to customary rights to land, resources and territory have been resolved.		Adapt business practices to preserve habitats where possible.								For operating sites, reduce water use in times of scarcity and implement sustainable water management that may include (but not be limited to) periodic water risk assessment, minimization of freshwater withdrawals in water-stressed areas or during drought periods (accounting for company-specific available data)																		
			Commit to a zero-tolerance approach to violence and threats against forest, land and human rights defenders.		Collaborate with Indigenous People, Local Communities and stakeholders, and engage the local community and neighbours to minimise local development impacts.								For all operating sites, maximize recovery of process water (e.g., water reuse/recycling, closed loops) by collecting, quantifying and mapping on-the-ground water use and mitigation policies already in place; identify potential regeneration/ restoration of areas at higher risk of depletion.																	
			Develop an approach to verifying impacts on Indigenous Peoples on the ground, including through consultation with impacted communities.		Project design to avoid reduction of ecosystem functioning and services (e.g., flood control and water purification)								Prioritize suppliers that have in place sustainable water management plans, minimize freshwater withdrawals and maximize water recovery																	
			Establish an operational-level grievance mechanism in consultation and collaboration with relevant stakeholders.		Engage in context-based landscape management approaches (e.g., watershed stewardship and enhancing biodiversity)																									
			Track share of suppliers screened for compliance and respect for the right to Free, Prior and Informed Consent and share of suppliers not able to verify that IPLCs were not negatively impacted.		Reduce resource use during times of resource scarcity (e.g., water stress)																									

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			(Fishing) Adopt best practices to reduce water consumption for processing and transport, particularly in areas of water scarcity		Avoid establishing operations in water-stressed areas																										
					Project design to avoid reduction of ecosystem functioning and services (e.g., flood control and water purification)																										
					Engage in context-based landscape management approaches (e.g., watershed stew- ardship and enhancing biodiversity)																										
					Invest in building resilience (thermal comfort with natural shading, green roofs for passive heating and cooling)																										
																							Support nature conservation and restoration through investment in responsible business practices and Naturebased Solutions (NbS)								
	12	Enhance Green Spaces and Urban Planning for Human Well-Being and Biodiversity			Invest in urban green space to moderate the urban heat island effect		Apply Nature-based Solutions		Improve water stewardship across the value chain				For new developments and all operating sites, restore and regenerate nature by introducing innovative and nature-based solutions and implement habitat restoration and reinstatement after clearance/ decommissioning																		
					Create new urban green and blue spaces to create ecosystem services for all.				Innovate to offer products that support the transition to nature positive																						

			Sector																													
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					Engage in context-based landscape management approaches (e.g., watershed stew- ardship and enhancing biodiversity)																										
	13	Increase the Sharing of Benefits From Genetic Resources, Digital Sequence Information and Traditional Knowledge	Commit to providing support to smallholder producers to help them enter responsible supply chains and improve their yields and production practices.		Minimise further habitat conversion through development of infill sites, densification and building on previously converted areas																										
			Commit to testing for Free, Prior and Informed Consent (FPIC) of potentially affected Indigenous Peoples and Local Communities before acquiring new interests in land or resources and before new developments or expansions.																												
			Commit to respecting customary rights and refraining from land acquisition or development until existing conflicts linked to customary rights to land, resources and territory have been resolved.																												
			Develop an approach to verifying impacts on Indigenous Peoples on the ground, including through consultation with impacted communities.																												
			Establish an operational-level grievance mechanism in consultation and collaboration with relevant stakeholders.																												
			Track share of suppliers screened for compliance and respect for the right to Free, Prior and Informed Consent and share of suppliers not able to verify that IPLCs were not negatively impacted.																												

Tools and solutions for implementation and mainstreaming

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	14	Integrate Biodiversity in Decision-Making at Every Level	Collaborate, educate, support and advocate across your supply chain		Embed nature-related criteria within procurement strategies and materials briefs to influence upstream behaviours.		Select materials with nature in mind and invest in circularity				Support nature conservation and restoration and advocate for policy and regulatory changes that protect nature		Partner and advocate beyond your value chain		Transform your business model and build for circularity				Develop financing policies, strategies and transition plans that favor nature		Partner and advocate beyond your value chain				Transform tourism by advocating for responsible travel		Transform the sector through policy advocacy and collaboration		Transform the sector through circularity, partnerships and policy	
			Develop a strategy to manage environmental and social risks arising from contract growing and commodity sourcing		Screen for priority habitats and consider impacts on nature at the design stage.								Prioritize suppliers that have in place sustainable water management plans, minimize freshwater withdrawals and maximize water recovery								Embed nature in risk management systems											
			Establish a strategy to ensure that suppliers conform to social and environmental responsibility audits and correct major and minor non-conformances		Consider initial and ongoing impacts on nature at the design stage, and build in mitigation measures.								Prioritize suppliers who have implemented anti-pollution measures, periodically monitor their impact and have a response plan in place						Develop robust naturerelated reporting systems											
			Ensure procurement departments are aware of traceability needs (can potentially use negotiation clauses) and value suppliers that have systems in place to manage the traceability of their supply chain		Promote tougher planning rules for sites near endangered species or highvalue ecology								Collaborate and engage with suppliers to develop and implement a circular business model to reduce direct operational waste						Engage with high-nature impact and high nature risk businesses											
			Develop a strategy to discuss sourcing risks, due to environmental and social considerations, from a list of priority food ingredients.		Develop sourcing guidelines for professionals								Prioritize suppliers who ethically source and produce their products						Engage with high-nature impact and high nature risk businesses											
			Use supplier contracts that stipulate that ingredient suppliers need to have a company policy that states it will prohibit the use of pesticides banned by the World Health Organization or the Food & Drug Administration.		Create a no-dams policy on remaining free-flowing rivers								Engage with suppliers to be transparent on local livelihood impact																			

			Sector																													
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			Implement policies and commitments to reduce or eliminate agricultural-driven natural ecosystem conversion with specified targets and cut-off dates for the organisation's own production, sourcing of animal feed, and products sourced for aggregation, processing or trade.		Carry out preferential sourcing (e.g., using sustainably certified inputs like FSC timber)																										
			Set landscape-level targets for key supply sheds and sourcing regions to enable regenerative, restorative and transformative actions in collaboration with primary producers and key supply chain participants.		Improve operational efficiency																										
			(Beverages) Supplier water stewardship programmes: Collaborate with suppliers to improve their water management practices, e.g.shared best practices, capacity building and trainings, encouraging certifications, joint research.		Develop sourcing guidelines for professionals																										
			(Beverages) Supplier land protection and deforestation-free programmes: Regularly assess the land usage and management practices (e.g. regenerative agriculture) of suppliers and encourage them to set and meet specific deforestation-free targets/ask for certifications.																												

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			(Beverages) Community, NGOs and Governments projects/ Educational programs: Engage in or support local projects aimed at preserving or restoring water sources, particularly in water-scarce regions, and guaranteeing water access (e.g. nature-based solutions, peat restoration projects); Work with local communities, schools, and non-profits to promote water conservation education and awareness.																											
			(Beverages) Sustainable/ regenerative agriculture practices: Encourage and support farmers in adopting water-efficient irrigation techniques, such as drip irrigation or rainwater harvesting, especially for key ingredients like sugarcane, fruits, and grains. This could include leveraging sustainable agriculture platforms to assess suppliers' sustainability level, and training on regenerative agriculture practices, such as crop rotations, and increased biodiversity across crops.																											
			(Beverages) Portfolio adjustment: Evaluate the water footprint of different products and prioritise or promote those with lower water impacts.																											
			(Beverages) Set public targets: Publicly set and commit to specific water reduction targets to demonstrate leadership and accountability in water stewardship (e.g. water use per beverage produced; deforestation targets and commitment for primary crops).																											

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			(Fishing)Create an organisational plan to reduce the impact of fishing gear on the seabed and benthic habitats, ensuring it does not adversely impact benthic species and biodiversity. This could include: • Gear switches; • Catch area changes; and • Protecting and restoring damaged habitats.																											
			(Fishing) Create an organisational plan to avoid posing serious or irreversible harm to sensitive locations (as defined in L4) through: • Employing lower impact gear; • Catch area changes to stop fishing in sensitive habitats; and • Protecting and restoring damaged sensitive locations.																											
			(Fishing) Engage with innovative financing measures such as a Blue Recovery Bond.																											
	15	Businesses Assess, Disclose and Reduce Biodiversity-Related Risks and Negative Impacts	Promote circularity and innovate products, practices and technologies		Minimise use of high impact commodities where suitable alternatives are available.				Expand circularity efforts across the value chain		Source responsibly, improve supply chain traceability and transparency, and explore switching to sustainably sourced bio-based or recyclable materials		Source from suppliers that regularly monitor, assess and transparently disclose their impacts, dependencies and risks on natural capital and biodiversity		Transform your business model and build for circularity				Build internal capacity to act on nature				Expand circularity, offer sustainable products and packaging, and engage in collective action and policy advocacy		Transform tourism by advocating for responsible travel		Transform from waste management to resource management in a circular economy		Transform the sector through circularity, partnerships and policy	
			Collaborate, educate, support and advocate across your supply chain		Assess, monitor and regulate the supply chain to avoid illegal logging.				Improve water stewardship across the value chain				Source and engage with suppliers who commit to no negative impact on UNESCO sites, sensitive or priority habitats										Improve water stewardship throughout the value chain							

			Sector																													
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			Track the percentage of agricultural products/revenue from products that are certified to third-party environmental and/or social standards and develop a strategy to increase certification.		Avoid timber from forests of high ecological value.								Source and engage with suppliers who implement and promote habitat restoration and reinstatement in and around the site, for new and existing sites and/or after clearance/ decommissioning (including ecological corridors)																		
			Create a plan with targets for the percentage of food ingredients sourced that are certified to third-party environmental and social standards with a focus on nature-positive outcomes.		Ensure non-certified wood is covered by due diligence and traceability systems (e.g., to ensure wood has been harvested legally)								Develop with suppliers policies and administrative measure to reduce negative impact on the surrounding natural capital																		
			Ensure procurement departments are aware of traceability needs (can potentially use negotiation clauses) and value suppliers that have systems in place to manage the traceability of their supply chain										Support and engage suppliers in understanding the risks and the opportunities of reducing and avoiding negative impacts on natural capital, ecosystem services and biodiversity																		
			Track share of suppliers screened for compliance and respect for the right to Free, Prior and Informed Consent and share of suppliers not able to verify that IPLCs were not negatively impacted.										Adopt third-party certification and traceability procedures for raw materials used in production stage																		
			(Beverages) Water reporting: Regularly report on water usage, management practices, and conservation efforts.								Innovate product portfolios, expand circularity, and improve customer education on product use and disposal		Prioritize suppliers who have implemented anti-pollution measures, periodically monitor their impact and have a response plan in place						Develop financing policies, strategies and transition plans that favor nature												
			(Beverages) Set public targets: Publicly set and commit to specific water reduction targets to demonstrate leadership and accountability in water stewardship (e.g. water use per beverage produced; deforestation targets and commitment for primary crops).								Increase efficiency in the manufacturing process and expand the use of renewable energy		Collaborate and engage with suppliers to develop and implement a circular business model to reduce direct operational waste						Embed nature in risk management systems												

			Sector																													
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			(Fishing) Improve traceability across operations, for example for: • Small and large-scale fisheries: improve traceability and report catch. Use logbook systems or other catch recording systems; • Processing organisations: report for all TNFD metrics in Section 3 for your organisation's direct operations as well as your upstream seafood purchases; and • MAT organisations: ensure organisms are traceable to their original catch location								Improve water stewardship through sustainable water management strategies and practices		Prioritize suppliers who ethically source and produce their products						Develop robust naturerelated reporting systems											
			(Fishing) Where possible and relevant, certify fisheries under the Marine Stewardship Council (MSC) Standard or other credible standards that abide by the FAO third-party assessment arrangements										Engage with suppliers to be transparent on local livelihood impact																	
																			Engage with high-nature impact and high nature risk businesses											
	16	Enable Sustainable Consumption Choices To Reduce Waste and Overconsumption	Promote circularity and innovate products, practices and technologies		Use recycled materials to build as much as possible to reduce use of virgin raw materials				Expand circularity efforts across the value chain		Innovate product portfolios, expand circularity, and improve customer education on product use and disposal		Commit to circular models		Transform your business model and build for circularity						Maximize the recovery of materials and products		Source responsibly and replace feedstocks with sustainable bio-based or other renewable materials		Avoid and reduce resource use and pollution		Transform from waste management to resource management in a circular economy			
			Collaborate, educate, support and advocate across your supply chain		Optimize resource input needs (e.g., irrigated water)				Accelerate innovation to offer products that support the nature-positive transition		Source responsibly and explore switching to sustainably sourced biobased or recyclable materials											Change customer behavior on product use and disposal through education and transparency				Transform the sector through policy advocacy and collaboration			

			Sector																													
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			Reduce food loss & waste throughout the value chain (e.g., on-farm, retail & restaurants, consumer habits)		Design to use recycled materials as much as possible to reduce use of virgin raw materials																		Expand circularity, offer sustainable products and packaging, and engage in collective action and policy advocacy							
			Adopt policies and commitments to address food loss and waste in direct operations and the supply chain, with a target to reduce food waste by 50% and food losses by at least 25% by 2030.																				Improve water stewardship throughout the value chain							
			Develop strategies to reduce the environmental impact of packaging throughout its life cycle, including commitments to eliminate unnecessary plastic packaging, transition from single use to reuse models, reduce virgin plastic usage, increase postconsumer recycled content, and ensure plastic packaging is reusable, recyclable or compostable.																				Expand circularity; create innovative, sustainable products and packaging; and engage in progressive collective action and policy advocacy							
			Invest in plastic recycling technologies and infrastructure and plastic reuse solutions.																											
			(Beverages) Community, NGOs and Governments projects/ Educational programs: Engage in or support local projects aimed at preserving or restoring water sources, particularly in water-scarce regions, and guaranteeing water access (e.g. nature-based solutions, peat restoration projects); Work with local communities, schools, and non-profits to promote water conservation education and awareness.																											

			Sector																													
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			(Beverages) Watershed and water replenishment programs: Prioritise water use efficiency across the high-stress sites identified, set goals and implement watershed management process. (e.g. yearly water stress assessment/ measurement).																													
			(Beverages) Waste management improvements (organic waste, water, materials): Implement systems for reducing, reusing, and recycling waste materials generated from production processes. This includes organic waste, water, and traditional packaging materials, e.g. • Returnable and refillable plastic systems, recycling and recycled content; • Waste water treatment and re-use (e.g. irrigation, share with third parties)																											
			(Beverages) Water recycling and reuse: Implement systems to treat and reuse wastewater within the production processes.																													
			(Beverages) Advanced water metering and monitoring: Use smart water management systems to monitor and control water usage, identifying areas for improvement and reducing wastage.																													
			(Beverages) Developing water-neutral products and water replenishment: Innovate to create products that require less water in their production, and explore compensating for the water used through replenishment projects.																													
			(Beverages) Portfolio adjustment: Evaluate the water footprint of different products and prioritise or promote those with lower water impacts.																													

			Sector																											
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			(Beverages) Introduce new circular business models: Implement new business models to facilitate reduction and reuse of packaging.																											
	17	Strengthen Biosafety and Distribute the Benefits of Biotechnology																												
	18	Reduce Harmful Incentives by at Least $500 Billion per Year, and Scale Up Positive Incentives for Biodiversity																												
	19	Mobilize $200 Billion per Year for Biodiversity From all Sources, Including $30 Billion Through International Finance	Collaborate, educate, support and advocate across your supply chain								Support nature conservation and restoration and advocate for policy and regulatory changes that protect nature										Partner and advocate beyond your value chain		Support nature conservation and restoration through investment in responsible business practices and Naturebased Solutions (NbS)							
			(Fishing) Engage with innovative financing measures such as a Blue Recovery Bond.																											
	20	Strengthen capacity-building, Technology Transfer, and Scientific and Technical Cooperation for Biodiversity	Collaborate, educate, support and advocate across your supply chain																											

			Sector																													
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			(Aquaculture) Reduce enrichment of water column and eutrophication by: • Implementing simultaneous farming of two or more species (defined as polycultures or integrated multitrophic aquaculture), to help filter or absorb waste particles, recycle carbon, nitrogen, and phosphorous compounds supplied to the system, known to cause water eutrophication; • Improving fish feed efficiency via technologies such as monitoring and modelling of environmental assimilative capacity; • Increase fallowing periods between farming generations; • Move aquaculture production to sites with better currents and more suitable conditions; and • Invest in semi-closed or closed production systems																													
	21	Ensure That Knowledge Is Available and Accessible To Guide Biodiversity Action	Collaborate, educate, support and advocate across your supply chain																Develop robust naturerelated reporting systems											
			(Fishing) Assess the future impact climate change will have on the ecosystems your organisation interfaces with.																											
	22	Ensure Participation in Decision-Making and Access to Justice and Information Related to Biodiversity for all	Commit to testing for Free, Prior and Informed Consent (FPIC) of potentially affected Indigenous Peoples and Local Communities before acquiring new interests in land or resources and before new developments or expansions.																						Transform tourism by engaging meaningfully with Indigenous Peoples and local communities						

			Sector																													
	GBF Target	GBF Target name	Agri-food	Alignment to Paris Agreement	Biotech and pharmaceuticals	Alignment to Paris Agreement	Built environment	Alignment to Paris Agreement	Cement and concrete	Alignment to Paris Agreement	Chemicals	Alignment to Paris Agreement	Energy	Alignment to Paris Agreement	Fashion & Apparel	Alignment to Paris Agreement	Fishing	Alignment to Paris Agreement	Financial services	Alignment to Paris Agreement	Forest products	Alignment to Paris Agreement	Household and personal care products	Alignment to Paris Agreement	Travel and tourism	Alignment to Paris Agreement	Waste management	Alignment to Paris Agreement	Water utilities & services	Alignment to Paris Agreement
			Commit to respecting customary rights and refraining from land acquisition or development until existing conflicts linked to customary rights to land, resources and territory have been resolved.																											
			Develop an approach to verifying impacts on Indigenous Peoples on the ground, including through consultation with impacted communities.																											
			Establish an operational-level grievance mechanism in consultation and collaboration with relevant stakeholders.																											
			Track share of suppliers screened for compliance and respect for the right to Free, Prior and Informed Consent and share of suppliers not able to verify that IPLCs were not negatively impacted.																											
	23	Ensure Gender Equality and a Gender-Responsive Approach for Biodiversity Action																												

Legend	
text	Business for Nature — priority actions
text	World Economic Forum — additional priority actions mapped (indirect linkages)
text	WBCSD — nature roadmaps
text	other source, to be checked
text	TNFD — illustrative priority and transformative actions
text	KPMG mapping of TNFD/WBCSD actions to GBF targets

Longlist of business actions

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Agri-food	Reduce freshwater use	B4N	Agri-food — Business For Nature			x							x														
Agri-food	Avoid, reduce & remove GHG emissions across the entire value chain	B4N	Agri-food — Business For Nature								x																
Agri-food	Avoid the degradation — and accelerate the regeneration- of land & ecosystems	B4N	Agri-food — Business For Nature	x	x	x				x			x	x													
Agri-food	Promote circularity and innovate products, practices & technologies	B4N	Agri-food — Business For Nature							x			x					x	x								
Agri-food	Collaborate, educate, support and advocate across your supply chain	B4N	Agri-food — Business For Nature														x	x	x			x	x	x			
Agri-food	Develop a strategy to manage environmental and social risks arising from contract growing and commodity sourcing	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)														x										
Agri-food	Establish a strategy to ensure that suppliers conform to social and environmental responsibility audits and correct major and minor non-conformances	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)														x										
Agri-food	Track the percentage of agricultural products/revenue from products that are certified to third-party environmental and/or social standards and develop a strategy to increase certification.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)															x									
Agri-food	Create a plan with targets for the percentage of food ingredients sourced that are certified to third-party environmental and social standards with a focus on nature-positive outcomes.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)															x									
Agri-food	Ensure procurement departments are aware of traceability needs (can potentially use negotiation clauses) and value suppliers that have systems in place to manage the traceability of their supply chain	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)														x	x									
Agri-food	Develop a strategy to discuss sourcing risks, due to environmental and social considerations, from a list of priority food ingredients.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)										x				x										
Agri-food	Adopt sourcing practices that require that ingredient value chain suppliers engage in mitigation measures to manage water risks.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)			x																					
Agri-food	Use supplier contracts that stipulate that ingredient suppliers need to have a company policy that states it will prohibit the use of pesticides banned by the World Health Organization or the Food & Drug Administration.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)							x							x										
Agri-food	Implement policies and commitments to reduce or eliminate agricultural-driven natural ecosystem conversion with specified targets and cut-off dates for the organisation's own production, sourcing of animal feed, and products sourced for aggregation, processing or trade.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)			x											x										
Agri-food	Create a plan with time-bound targets for the reduction of land footprint and increase land use efficiency from own production and sourcing of agricultural produce. (See Science Based Targets Network for more on land-based target setting).	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)										x														
Agri-food	Set landscape-level targets for key supply sheds and sourcing regions to enable regenerative, restorative and transformative actions in collaboration with primary producers and key supply chain participants.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)		x								x				x										
Agri-food	Create a soil management plan that identifies main threats to soil health, describes soil management practices used and outlines an approach to input optimisation, including the use of fertilisers.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)										x														
Agri-food	Establish a plan with time-bound targets to reduce excess fertiliser use intensity per fertiliser nutrient type (N, P2O5, K2O) with an open methodology for the specific production system.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)							x			x														
Agri-food	Invest in precision technologies to increase nutrient use efficiency and decrease runoff and eutrophication, as well as technologies for nutrient recycling and organic fertilisers.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)							x			x														
Agri-food	Create a plan with time-bound targets to reduce GHG emissions, including emissions from land-use change, and identify principal ingredients to address GHG emissions.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)								x																
Agri-food	Invest in pesticide efficiency technologies and environmentally friendly pest control.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)				x			x			x														
Agri-food	Develop and adhere to an Integrated Pest Management Plan, in line with best practices from the International Code of Conduct on Pesticide Management, to prevent, mitigate and remediate negative impacts associated with the use of hazardous pesticides and excess pesticide use.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)							x			x														
Agri-food	Create a plan with time-bound targets to reduce non-GHG emissions to air, including NOx, SOx, NH3 and NMVOCs.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)								x																

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Agri-food	Develop a strategy with clear targets for the proportion of agricultural area under regenerative agriculture and the proportion of commodities sourced from regenerative agriculture production sites.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)	x									x														
Agri-food	Invest in rewilding initiatives, such as natural vegetation in cropped landscapes, rewilding, flower strips and tree cover on crop land.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)		x		x						x														
Agri-food	Make investments in breeds and crops at risk of extinction, indigenous crops and in an increased number of crop varieties (genetic varieties).	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)				x					x	x														
Agri-food	Implement strategies to manage the use of genetically modified organisms (GMOs).	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)				x		x			x															
Agri-food	Implement strategy and practices to manage risk of invasive species already introduced into the region of the company area of operation.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)						x			x															
Agri-food	Commit to providing support to smallholder producers to help them enter responsible supply chains and improve their yields and production practices.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)										x			x											
Agri-food	Commit to testing for Free, Prior and Informed Consent (FPIC) of potentially affected Indigenous Peoples and Local Communities before acquiring new interests in land or resources and before new developments or expansions.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)											x		x									x		
Agri-food	Commit to respecting customary rights and refraining from land acquisition or development until existing conflicts linked to customary rights to land, resources and territory have been resolved.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)											x		x									x		
Agri-food	Commit to a zero-tolerance approach to violence and threats against forest, land and human rights defenders.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)											x													
Agri-food	Develop an approach to verifying impacts on Indigenous Peoples on the ground, including through consultation with impacted communities.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)											x		x									x		
Agri-food	Establish an operational-level grievance mechanism in consultation and collaboration with relevant stakeholders.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)											x		x									x		
Agri-food	Track share of suppliers screened for compliance and respect for the right to Free, Prior and Informed Consent and share of suppliers not able to verify that IPLCs were not negatively impacted.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)											x		x		x							x		
Agri-food	Establish (science-based) targets to reduce your pressures on freshwater, including water quantity targets on a reduction of your water withdrawals from surface and groundwater sources, and water quality targets on reductions of nutrient loading (nitrogen and phosphorus) to freshwater systems.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)			x				x																	
Agri-food	Establish a water management plan with clear targets for reducing emissions to water of key pollutants, including NOx, SOx, pesticides and antibiotics.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)			x				x																	
Agri-food	Invest in water-efficient farming technologies and water recycling technologies.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)			x																					
Agri-food	Adopt policies and commitments to address food loss and waste in direct operations and the supply chain, with a target to reduce food waste by 50% and food losses by at least 25% by 2030.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)																x								
Agri-food	Develop strategies to reduce the environmental impact of packaging throughout its life cycle, including commitments to eliminate unnecessary plastic packaging, transition from single use to reuse models, reduce virgin plastic usage, increase postconsumer recycled content, and ensure plastic packaging is reusable, recyclable or compostable.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)										x						x								
Agri-food	Invest in plastic recycling technologies and infrastructure and plastic reuse solutions.	TNFD	Additional-Sector-Guidance-Food-and-Agri.pdf (tnfd.global)							x									x								
Agri-food (Aquaculture)	Reduce GHG emissions by investing in nature-related technology development that reduce negative impacts	TNFD	Additional-Sector-Guidance-Aquaculture.pdf (tnfd.global)								x																
Agri-food (Aquaculture)	Reduce impact from feed by investing in or shifting to feed sources with lower GHG emissions	TNFD	Additional-Sector-Guidance-Aquaculture.pdf (tnfd.global)								x																
Agri-food (Aquaculture)	Ensure that none of the farm(s) are sited in a Protected Area or High Conservation Value Area as farm siting can influence the surrounding ecosystems	TNFD	Additional-Sector-Guidance-Aquaculture.pdf (tnfd.global)	x	x								x														
Agri-food (Aquaculture)	Reduce erosion by implementing buffer zones with natural vegetation between the aquaculture farm and natural waterbodies	TNFD	Additional-Sector-Guidance-Aquaculture.pdf (tnfd.global)	x	x								x														
Agri-food (Aquaculture)	Restore terrestrial, freshwater and marine ecosystems.	TNFD	Additional-Sector-Guidance-Aquaculture.pdf (tnfd.global)	x	x								x														
Agri-food (Aquaculture)	• Avoid feed raw materials that are linked to deforestation or conversion; • Prefer feed raw materials that are based on waste materials or co-products; • Include alternative feed ingredients with lower impact on land habitats	TNFD	Additional-Sector-Guidance-Aquaculture.pdf (tnfd.global)				x	x																			
Agri-food (Aquaculture)	Reduce enrichment of water column and eutrophication by: • Implementing simultaneous farming of two or more species (defined as polycultures or integrated multitrophic aquaculture), to help filter or absorb waste particles, recycle carbon, nitrogen, and phosphorous compounds supplied to the system, known to cause water eutrophication; • Improving fish feed efficiency via technologies such as monitoring and modelling of environmental assimilative capacity; • Increase fallowing periods between farming generations; • Move aquaculture production to sites with better currents and more suitable conditions; and • Invest in semi-closed or closed production systems	TNFD	Additional-Sector-Guidance-Aquaculture.pdf (tnfd.global)							x													x				
Agri-food (Aquaculture)	Reduce waste from aquaculture by gathering relevant data including the nutritional requirements of the species (based on age, health and other conditions); fish biomass and size uniformity; feed quality; and proper feed management and application to prevent waste.	TNFD	Additional-Sector-Guidance-Aquaculture.pdf (tnfd.global)							x																	

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Agri-food (Beverages)	Supplier water stewardship programmes: Collaborate with suppliers to improve their water management practices, e.g.shared best practices, capacity building and trainings, encouraging certifications, joint research.	TNFD	draft-sector-guidance-beverages														x										
Agri-food (Beverages)	Supplier land protection and deforestation-free programmes: Regularly assess the land usage and management practices (e.g. regenerative agriculture) of suppliers and encourage them to set and meet specific deforestation-free targets/ask for certifications.	TNFD	draft-sector-guidance-beverages														x										
Agri-food (Beverages)	Community, NGOs and Governments projects/Educational programs: Engage in or support local projects aimed at preserving or restoring water sources, particularly in water-scarce regions, and guaranteeing water access (e.g. nature-based solutions, peat restoration projects); Work with local communities, schools, and non-profits to promote water conservation education and awareness.	TNFD	draft-sector-guidance-beverages		x	x											x		x								
Agri-food (Beverages)	Watershed and water replenishment programs: Prioritise water use efficiency across the high-stress sites identified, set goals and implement watershed management process. (e.g. yearly water stress assessment/measurement).	TNFD	draft-sector-guidance-beverages		x														x								
Agri-food (Beverages)	Waste management improvements (organic waste, water, materials): Implement systems for reducing, reusing, and recycling waste materials generated from production processes. This includes organic waste, water, and traditional packaging materials, e.g. • Returnable and refillable plastic systems, recycling and recycled content; • Waste water treatment and re-use (e.g. irrigation, share with third parties)	TNFD	draft-sector-guidance-beverages										x						x								
Agri-food (Beverages)	Sustainable/regenerative agriculture practices: Encourage and support farmers in adopting water-efficient irrigation techniques, such as drip irrigation or rainwater harvesting, especially for key ingredients like sugarcane, fruits, and grains. This could include leveraging sustainable agriculture platforms to assess suppliers' sustainability level, and training on regenerative agriculture practices, such as crop rotations, and increased biodiversity across crops.	TNFD	draft-sector-guidance-beverages										x				x										
Agri-food (Beverages)	Water recycling and reuse: Implement systems to treat and reuse wastewater within the production processes.	TNFD	draft-sector-guidance-beverages																x								
Agri-food (Beverages)	Upgrade equipment: Replace old machinery and pipelines with more water-efficient models.	TNFD	draft-sector-guidance-beverages				x																				
Agri-food (Beverages)	Advanced water metering and monitoring: Use smart water management systems to monitor and control water usage, identifying areas for improvement and reducing wastage.	TNFD	draft-sector-guidance-beverages										x						x								
Agri-food (Beverages)	Developing water-neutral products and water replenishment: Innovate to create products that require less water in their production, and explore compensating for the water used through replenishment projects.	TNFD	draft-sector-guidance-beverages			x							x						x								
Agri-food (Beverages)	Portfolio adjustment: Evaluate the water footprint of different products and prioritise or promote those with lower water impacts.	TNFD	draft-sector-guidance-beverages														x		x								
Agri-food (Beverages)	Water reporting: Regularly report on water usage, management practices, and conservation efforts.	TNFD	draft-sector-guidance-beverages															x									
Agri-food (Beverages)	Set public targets: Publicly set and commit to specific water reduction targets to demonstrate leadership and accountability in water stewardship (e.g. water use per beverage produced; deforestation targets and commitment for primary crops).	TNFD	draft-sector-guidance-beverages														x	x									
Agri-food (Beverages)	Introduce new circular business models: Implement new business models to facilitate reduction and reuse of packaging.	TNFD	draft-sector-guidance-beverages																x								
Agri-food (fishing)	Improve traceability across operations, for example for: • Small and large-scale fisheries: improve traceability and report catch. Use logbook systems or other catch recording systems; • Processing organisations: report for all TNFD metrics in Section 3 for your organisation's direct operations as well as your upstream seafood purchases; and • MAT organisations: ensure organisms are traceable to their original catch location	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)															x								
Agri-food (fishing)	Create an organisational plan to reduce the impact of fishing gear on the seabed and benthic habitats, ensuring it does not adversely impact benthic species and biodiversity. This could include: • Gear switches; • Catch area changes; and • Protecting and restoring damaged habitats.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)		x	x											x									
Agri-food (fishing)	Create an organisational plan to avoid posing serious or irreversible harm to sensitive locations (as defined in L4) through: • Employing lower impact gear; • Catch area changes to stop fishing in sensitive habitats; and • Protecting and restoring damaged sensitive locations.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)		x	x											x									
Agri-food (fishing)	Support the implementation of ecosystem-based fisheries management principles in dialogue with the management entity for the fishery.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)										x														
Agri-food (fishing)	Assess the future impact climate change will have on the ecosystems your organisation interfaces with.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)								x													x			
Agri-food (fishing)	Use closed-loop scrubbers on your organisation's vessels' engines	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)								x																
Agri-food (fishing)	Transition to gear made with recyclable or biodegradable/non-polymer/non-fossil fuel based fishing gear and rope material	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)							x																

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Agri-food (fishing)	Ensure that the organisation has a ghost gear/abandoned, lost, discarded fishing gear (ALDFG) management strategy, such as: • By marking gear with port identification details and IMO ship identification number • As well as by retrieving gear, or if unable to retrieve it, reporting it to the relevant authority or to an organisation like the Global Ghost Gear Initiative. Organisations can report gear loss via the Global Ghost Gear app.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)							x																
Agri-food (fishing)	Ensure that the organisation has a recovery and disposal plan in place to manage each category of waste defined under MARPOL.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)							x																
Agri-food (fishing)	To mitigate soil pollutants: Avoid using flags of convenience to bypass tighter decommissioning and recycling requirements. Consider the decommissioning plan for the fishing fleet and how it translates into company financial provisions. Put measures in place to avoid beaching or to ensure it is undertaken in a way that minimises impacts on environmental assets and ecosystem services. Publish the list of vessels registered and their flag through the FAO Global Record of Fishing Vessels, Refrigerated Transport Vessels and Supply Vessels (FAO Global Record), mandating International Maritime Organization numbers for all eligible vessels and national unique vessel identifiers for all other vessels. List vessels on industry-specific lists, e.g. for tuna fisheries, the ProActive Vessel Register (PVR) and Vessels in Other Sustainability Initiatives (VOSI).	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)							x																
Agri-food (fishing)	Eliminate bilge and/or ballast water dumping, or for processing organisations, engage suppliers to eliminate bilge and/or ballast water dumping from their practices.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)						x																	
Agri-food (fishing)	Avoid imported bait, which may be more likely to contain invasive species.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)						x																	
Agri-food (fishing)	Ensure the species exported or imported for the MAT are: • Not listed as invasive on the Global Invasive Species Database; and • Not listed as invasive in the import jurisdiction.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)						x																	
Agri-food (fishing)	Avoid target species that are listed on: • CITES Appendix 1 and 2; • CMS Appendix 1; and • IUCN Red List as vulnerable, endangered or critically endangered.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)				x	x																		
Agri-food (fishing)	Focus effort only on sustainably managed stocks, caught when at a level fluctuating around or above a level consistent with MSY or an appropriate proxy. Put in place a strategy or plan to sustain the long term productivity of affected species, including wuse of up-to-date scientific stock assessments and analysis of how climate change will affect the fishery. If there is no stock assessment due to insufficient data, an organisation can initiate and support such work. Minimise post-harvest loss and use bait efficiently.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)					x																		
Agri-food (fishing)	Where possible and relevant, certify fisheries under the Marine Stewardship Council (MSC) Standard or other credible standards that abide by the FAO third-party assessment arrangements	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)					x										x								
Agri-food (fishing)	Where possible and relevant, launch Fishery Improvement Projects (FIPs)	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)					x																		
Agri-food (fishing)	Create an organisational plan to avoid bycatch, by, for example: • Using bycatch reduction mechanisms in your gear (e.g. turtle exclusion devices, medina panels, bird scaring lines, pingers, switching gear to enable scallop potting with light, mesh size and trawler doors changes); • If using bottom set gill or entangling nets within areas at risk of cetacean bycatch, use acoustic deterrent devices ('pingers'); • Use appropriate mesh sizes under the national legislation of the country where the catch is made or landed to minimise bycatch of fish under Minimum Conservation Reference Size (MCRS).	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)					x																		
Agri-food (fishing)	Ensure there are no incidences of IUU fishing or bycatch in company-owned vessels or source fisheries. This can be implemented by: • Ensuring all vessels fleet have Remote Electronic Monitoring (REM) technologies on board; and • Increasing the number of vessels with human observers.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)					x																		
Agri-food (fishing)	If the organisation retains/lands sharks, ensuring it has an enforced fins naturally attached policy	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)					x																		
Agri-food (fishing)	Ensure vessels use publicly accessible tracking technology e.g. Automatic Identification System (AIS) or Vessel Monitoring System (VMS)	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)					x																		
Agri-food (fishing)	Engage with innovative financing measures such as a Blue Recovery Bond.	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)														x				x					
Agri-food (fishing)	Follow the principles of ecosystem-based fisheries management. Hence, the fishery is managed to ensure the integrity of the entire ecosystem, rather than solely focusing on maintenance of single species stock productivity	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)					x				x														
Agri-food (fishing)	Adopt best practices to reduce water consumption for processing and transport, particularly in areas of water scarcity	TNFD	Draft-sector-guidance-Fishing-PDF-Final.pdf (tnfd.global)			x								x												

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Agri-food (Row Crop Commodities)	Develop & deploy agri-inputs (e.g., bio-based materials), technologies (e.g., improved MRV) & services to drive sustainable intensification & regen-ag outcomes	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)							x			x													
Agri-food (Row Crop Commodities)	Reduce operational GHG emissions (e.g., green ammonia), water use (especially in water-stressed areas) & water pollution from mining & industrial processes	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)							x				x												
Agri-food (Row Crop Commodities)	Commit to & implement DCF production practices, in line with biome-specific guidelines & cutoff dates	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)	x	x																					
Agri-food (Row Crop Commodities)	Implement sustainable intensification to optimize agrichemicals & water use and reduce GHG emissions (e.g., 4R Nutrient Stewardship, IPM, efficient irrigation)	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)							x			x													
Agri-food (Row Crop Commodities)	Transition to regen-ag to improve soil health, biodiversity & carbon sequestration (e.g., crop rotation, cover crops, low/no-till, bio-based inputs, ICLFS)	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)										x													
Agri-food (Row Crop Commodities)	Expand sustainable production on degraded lands (e.g., degraded pasture)	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)		x																					
Agri-food (Row Crop Commodities)	Conserve & restore HCV landscapes within operations & adjacent areas	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)			x																				
Agri-food (Row Crop Commodities)	Support & incentivize DCF production in sourcing locations, in line with biome-specific guidelines & cutoff dates	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)	x	x																					
Agri-food (Row Crop Commodities)	Support & incentivize sustainable intensification outcomes in sourcing locations	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)							x			x													
Agri-food (Row Crop Commodities)	Support & incentivize regen-ag outcomes in sourcing locations	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)										x													
Agri-food (Row Crop Commodities)	Support & incentivize conservation/restoration projects in HCV landscapes within, adjacent to & beyond operations & sourcing locations	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)			x																				
Agri-food (Row Crop Commodities)	Reduce operational GHG emissions, water use (especially in water-stressed areas) & water pollution from processing & food manufacturing	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)							x				x												
Agri-food (Row Crop Commodities)	Reduce GHG emissions & environmental impacts of road, rail & ocean freight operations (e.g., fleet electrification)	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)							x																
Agri-food (Row Crop Commodities)	Reduce food loss & waste throughout the value chain (e.g., on-farm, retail & restaurants, consumer habits)	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)																x							
Agri-food (Row Crop Commodities)	Develop nature-positive ingredients, products & campagins (i.e., DCF, regenerative, organic, plant-based, etc.)	WBCSD	Roadmaps-to-Nature-Positive-Foundations-for-the-agri-food-system.pdf (wbcsd.org)	x	x								x													
Biotech and pharmaceuticals	Natural ecosystem restoration through nature-based solutions (e.g. invest in the reforestation of the Amazon rainforest where cinchona tree is harvested for quinine used in malaria treatment)	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																							
Biotech and pharmaceuticals	Improve water stewardship through engagement strategies with sustainable suppliers	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																							
Biotech and pharmaceuticals	Increase water use efficiency and implement sustainable water management strategies (e.g. upgrade to closed loop systems)	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																							
Biotech and pharmaceuticals	Elimination, remediation and minimisation of pollution at molecular level (e.g. design controlled-release drug formulations)	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																							
Biotech and pharmaceuticals	Waste minimisation and recycling (e.g. invest in green chemistry for drug design and manufacturing)	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																							
Biotech and pharmaceuticals	Use of renewable raw materials and energy (e.g. install solar PV to support ancillary production activities, such as packing and storage)	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																							
Biotech and pharmaceuticals	Use of sustainable biobased feedstock (e.g. use algae as a microbial source of feedstock, once their research use has been fulfilled)	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																							
Biotech and pharmaceuticals	Use of regenerative agriculture to produce bio-based feedstock (e.g. maintain habitats beneficial to biodiversity enhancement while growing crops for feedstock)	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																							

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Biotech and pharmaceuticals	Develop and design environmentally benign pharmaceuticals, which can degrade more easily	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																								
Biotech and pharmaceuticals	Invest and support the development and implementation of technologies to enhance the removal of pharmaceutical residues from wastewater (e.g. oxidation processes)	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																								
Biotech and pharmaceuticals	Implement take-back programmes allowing patients to return unused or expired medication for proper disposal	TNFD	Additional-Sector-Guidance-Biotech-and-Pharma.pdf (tnfd.global)																								
Built environment	Avoid further terrestrial, freshwater, and marine habitat conversion	B4N	Built Environment — Business For Nature	x		x																					
Built environment	Prioritize re-use and retrofitting over demolition	B4N	Built Environment — Business For Nature	x																							
Built environment	Select materials with nature in mind and invest in circularity	B4N	Built Environment — Business For Nature							x				x			x										
Built environment	Apply Nature-based Solutions (NbS)	B4N	Built Environment — Business For Nature		x	x					x			x	x												
Built environment	Collaborate with initiatives to develop centralised nature-related datasets, incorporating spatial data, traditional land uses and standardised measurement methods.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)																				x	x			
Built environment	Maximise reuse and recycling of construction materials.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)																x								
Built environment	Prioritise re-use and retrofitting of building and infrastructure over demolition.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)																x								
Built environment	Adopt circular economy practices for new builds and renovations.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)																x								
Built environment	Design to maximise the lifetime of new buildings and infrastructure.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)																x								
Built environment	Embed nature-related criteria within procurement strategies and materials briefs to influence upstream behaviours.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)														x										
Built environment	Minimise use of high impact commodities where suitable alternatives are available.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)			x												x									
Built environment	Assess, monitor and regulate the supply chain to avoid illegal logging.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)			x												x									
Built environment	Avoid timber from forests of high ecological value.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)			x							x					x									
Built environment	Avoid development in sensitive locations. Prioritise development on land of limited natural value	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)	x	x														x								
Built environment	Minimise further habitat conversion through development of infill sites, densification and building on previously converted areas	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)											x		x											
Built environment	Work to protect the ecological and biodiversity value of habitats on and adjacent to sites, during and post-construction.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)				x																				
Built environment	Where impacts on habitats or wildlife are unavoidable, commit to actions and strategies to achieve measurable positive outcomes for biodiversity. Deliver net gains for biodiversity via on-site action wherever possible. Only consider offsite actions once on-site options are exhausted, and for value chain impacts.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)		x	x	x																				
Built environment	Establish and maintain landscape corridors, ecological connections and animal crossings for linear infrastructure. Prioritise strategically significant locations (e.g. in line with government nature connectivity plans)	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)				x							x													
Built environment	Introduce waste reduction measures.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)							x																	
Built environment	Adopt pollutant management best practices.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)							x																	
Built environment	Seek to ensure nutrient neutrality for all new developments.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)																								
Built environment	Adopt noise control best practices	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)				x																				
Built environment	Invest in new technologies with lower noise impacts.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)				x																				
Built environment	Introduce water efficiency measures	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)			x																					
Built environment	Adopt best practices to limit spread of invasive species and pests.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)						x																		
Built environment	Integrate more diverse, native species into landscaping. Avoid potentially invasive species.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)						x			x															
Built environment	Invest in the protection, conservation, regeneration and restoration of surrounding ecosystems to maintain ecosystem service provision.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)		x	x																					

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Built environment	Invest in urban green space to moderate the urban heat island effect	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)											x	x												
Built environment	Create new urban green and blue spaces to create ecosystem services for all.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)											x	x												
Built environment	Improve water treatment facilities	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)			x																					
Built environment	Introduce water efficiency measures and rainwater harvesting.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)																x								
Built environment	Work with tenants to reduce water demands.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)																x								
Built environment	Adapt business practices to preserve habitats where possible.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)				x							x													
Built environment	Adopt best practices for pollution management	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)							x																	
Built environment	Screen for priority habitats and consider impacts on nature at the design stage.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)	x			x										x										
Built environment	Consider nature-based solutions as an alternative or complement to grey infrastructure, e.g. for flood risk mitigation.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)	x							x																
Built environment	Consider initial and ongoing impacts on nature at the design stage, and build in mitigation measures.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)	x		x											x										
Built environment	Collaborate with Indigenous People, Local Communities and stakeholders, and engage the local community and neighbours to minimise local development impacts.	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)											x											x		
Built environment	Promote tougher planning rules for sites near endangered species or high value ecology	TNFD	Draft-sector-guidance-Engineering-construction-and-real-estate-PDF-Final.pdf (tnfd.global)	x		x											x										
Built environment	No Material extraction in highly valuable (biologically) or vulnerable (e.g., water stressed) habitats (see IFC PS6)	WBCSD	WBCSD Built Environment roadmap	x		x																					
Built environment	Plan project to avoid natural habitat and animal migration routes	WBCSD	WBCSD Built Environment roadmap	x		x	x																				
Built environment	Use recycled materials to build as much as possible to reduce use of virgin raw materials	WBCSD	WBCSD Built Environment roadmap			x													x								
Built environment	Develop sourcing guidelines for professionals	WBCSD	WBCSD Built Environment roadmap			x											x										
Built environment	Create a no-dams policy on remaining free-flowing rivers	WBCSD	WBCSD Built Environment roadmap	x		x											x										
Built environment	No harmful activities during breeding or nesting seasons of vulnerable specie/during times of resource scarcity (e.g., water stress)	WBCSD	WBCSD Built Environment roadmap	x		x																					
Built environment	Create buffer zones/ecological corridors around valuable ecosystems	WBCSD	WBCSD Built Environment roadmap	x		x	x																				
Built environment	Project design to consider habitat connectivity	WBCSD	WBCSD Built Environment roadmap	x		x	x																				
Built environment	Project design to avoid reduction of ecosystem functioning and services (e.g., flood control and water purification)	WBCSD	WBCSD Built Environment roadmap	x		x								x													
Built environment	Moving production to a lower-impact location—as noted above, changing suppliers	WBCSD	WBCSD Built Environment roadmap	x		x																					
Built environment	Ensure non-certified wood is covered by due diligence and traceability systems (e.g., to ensure wood has been harvested legally)	WBCSD	WBCSD Built Environment roadmap										x					x									
Built environment	Invest in landscape restoration at extraction/production sites	WBCSD	WBCSD Built Environment roadmap		x																						
Built environment	Undertake water replenishment projects	WBCSD	WBCSD Built Environment roadmap		x																						
Built environment	Engage in reforestation/afforestation on degraded land	WBCSD	WBCSD Built Environment roadmap		x																						
Built environment	Engage in context-based landscape management approaches (e.g., watershed stewardship and enhancing biodiversity)	WBCSD	WBCSD Built Environment roadmap		x									x													
Built environment	Support individual species recovery programs related to the habitat type affected	WBCSD	WBCSD Built Environment roadmap		x		x																				
Built environment	Ensure compensatory conservation/target-based ecological compensation	WBCSD	WBCSD Built Environment roadmap			x																					
Built environment	Use sand motor techniques to prevent recurring artificial sand suppletion	WBCSD	WBCSD Built Environment roadmap			x																					
Built environment	Apply management practices to promote biodiversity at production sites (e.g., maintain decaying wood and forest residues, high-stumps and retention trees)	WBCSD	WBCSD Built Environment roadmap		x		x																				
Built environment	Reduce resource use during times of resource scarcity (e.g., water stress)	WBCSD	WBCSD Built Environment roadmap			x								x													
Built environment	Optimize resource input needs (e.g., irrigated water)	WBCSD	WBCSD Built Environment roadmap			x													x								

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Built environment	Increase circularity by maximum re-use of demolished materials in new construction or retrofitting	WBCSD	WBCSD Built Environment roadmap																x								
Built environment	Carry out preferential sourcing (e.g., using sustainably certified inputs like FSC timber)	WBCSD	WBCSD Built Environment roadmap														x										
Built environment	Improve operational efficiency	WBCSD	WBCSD Built Environment roadmap														x										
Built environment	Increase carbon storage in soils and forests (e.g., with use of biochar)	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Adopt extended producer responsibility models to control end-of-life waste	WBCSD	WBCSD Built Environment roadmap																x								
Built environment	Reduce packaging waste, particularly single-use plastic	WBCSD	WBCSD Built Environment roadmap							x									x								
Built environment	Reduce lighting levels during construction to minimize light pollution	WBCSD	WBCSD Built Environment roadmap							x																	
Built environment	Design circular infrastructure by designing out waste	WBCSD	WBCSD Built Environment roadmap							x									x								
Built environment	Avoid establishing operations in/adjacent to areas of high biological importance	WBCSD	WBCSD Built Environment roadmap		x																						
Built environment	Avoid establishing operations in water-stressed areas	WBCSD	WBCSD Built Environment roadmap			x								x													
Built environment	Plan project to avoid natural habitat and animal migration routes	WBCSD	WBCSD Built Environment roadmap	x	x																						
Built environment	Design to use recycled materials as much as possible to reduce use of virgin raw materials	WBCSD	WBCSD Built Environment roadmap			x				x									x								
Built environment	Develop sourcing guidelines for professionals	WBCSD	WBCSD Built Environment roadmap														x										
Built environment	No harmful activities during breeding or nesting season of vulnerable species/during times of resource scarcity (e.g., water stress)	WBCSD	WBCSD Built Environment roadmap				x																				
Built environment	Create buffer zones/ecological corridors around valuable ecosystems	WBCSD	WBCSD Built Environment roadmap				x																				
Built environment	Project design to consider habitat connectivity	WBCSD	WBCSD Built Environment roadmap				x																				
Built environment	Project design to avoid reduction of ecosystem functioning and services (e.g., flood control and water purification)	WBCSD	WBCSD Built Environment roadmap											x													
Built environment	Develop/favor circular business models for materials	WBCSD	WBCSD Built Environment roadmap																x								
Built environment	Engage in context-based landscape management approaches (e.g., watershed stew- ardship and enhancing biodiversity)	WBCSD	WBCSD Built Environment roadmap			x								x	x												
Built environment	Support individual species recovery programs related to the habitat type affected	WBCSD	WBCSD Built Environment roadmap				x																				
Built environment	Undertake compensatory conservation/target-based ecological compensation	WBCSD	WBCSD Built Environment roadmap		x																						
Built environment	Use nature-based solutions (e.g., green roofs, bird/bat-friendly building materials)	WBCSD	WBCSD Built Environment roadmap				x																				
Built environment	Use nature-based solutions for flood mitigation/storm protection (mangroves, semi-artificial reefs)	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Use habitat enhancing (concrete) materials	WBCSD	WBCSD Built Environment roadmap				x																				
Built environment	Implement water consumption reduction plans in water-stressed areas (e.g., adapting water consumption to seasonal rainfall)	WBCSD	WBCSD Built Environment roadmap			x																					
Built environment	Maximize recovery of process water (e.g., water reuse/recycling, closed loops)	WBCSD	WBCSD Built Environment roadmap			x																					
Built environment	Use recovered water from other industries (e.g., strike a partnership with a local drinks company to reuse waste water)	WBCSD	WBCSD Built Environment roadmap			x																					
Built environment	Harvest rainwater and use it to replace extraction of groundwater in processes	WBCSD	WBCSD Built Environment roadmap			x																					
Built environment	Switch to cleaner fuel alternatives (e.g., renewable energy or natural gas)	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Set time-bound and verified CO2 reduction targets aligned with climate science	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Improve energy efficiency of equipment (e.g., combined heat & power systems, recovery boilers)	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Apply circular design principles to maximize the recovery potential of products	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Invest in building resilience (thermal comfort with natural shading, green roofs for passive heating and cooling)	WBCSD	WBCSD Built Environment roadmap											x													
Built environment	Switch to cleaner alternative fuels (e.g., renewable energy or natural gas)	WBCSD	WBCSD Built Environment roadmap								x																

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Built environment	Improve wastewater treatment	WBCSD	WBCSD Built Environment roadmap			x																					
Built environment	Increase use of bio-based chemicals, adhesives and coatings where possible	WBCSD	WBCSD Built Environment roadmap							x																	
Built environment	Upcycle waste streams and processing residues. Sell byproducts to other industries	WBCSD	WBCSD Built Environment roadmap							x																	
Built environment	Develop appropriate environmental management plans to avoid and reduce soil compaction, and minimize noise and light disturbance	WBCSD	WBCSD Built Environment roadmap							x																	
Built environment	Choose native/local plant species for landscaping	WBCSD	WBCSD Built Environment roadmap				x																				
Built environment	Retain and manage local plants on-site to retain biodiversity	WBCSD	WBCSD Built Environment roadmap				x																				
Built environment	Ensure management regime is ecologically appropriate for the respective site (e.g., clear-cutting where it mimics high-intensity natural disturbance regimes)	WBCSD	WBCSD Built Environment roadmap				x																				
Built environment	Encourage sustainable behaviors among building users to reduce water and energy use	WBCSD	WBCSD Built Environment roadmap																x								
Built environment	Apply rainwater harvesting (e.g., surface runoff and rooftop rainwater harvesting)	WBCSD	WBCSD Built Environment roadmap			x																					
Built environment	Shift to renewable energy sources	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Increase the use of renewable fuels in transportation (e.g., electric trucks, hydrogen ships/barges)	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Nature-based solutions, such as plant- based water filters	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Minimize the release of untreated blackwater, greywater and bilge from shipping	WBCSD	WBCSD Built Environment roadmap							x																	
Built environment	Avoid establishing landfills or recycling facilities in/adjacent to sites with high ecological sensitivity	WBCSD	WBCSD Built Environment roadmap							x																	
Built environment	Avoid need for refurbishing by choosing higher quality, more flexible internal systems that have greater longevity	WBCSD	WBCSD Built Environment roadmap			x																					
Built environment	Repurpose buildings by avoiding full demolition (design deconstruction process for the materials to be reused and repurposed)	WBCSD	WBCSD Built Environment roadmap			x																					
Built environment	Localize supply chains where possible to reduce transportation	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Optimize local energy reuse from waste product incineration	WBCSD	WBCSD Built Environment roadmap								x																
Built environment	Ensure safe landfill disposal sites (e.g., regulation, planning and management)	WBCSD	WBCSD Built Environment roadmap							x																	
Built environment	Optimize waste segregation process for reuse	WBCSD	WBCSD Built Environment roadmap							x																	
Cement & Concrete	Improve water stewardship across the value chain	B4N	Construction materials — Business For Nature		x	x																					
Cement & Concrete	Adopt technologies and manufacturing practices to reduce greenhouse gas and airborne emissions	B4N	Construction materials — Business For Nature							x	x																
Cement & Concrete	Continue and strengthen reclamation and rehabilitation approaches as well as biodiversity management of quarries and improve land stewardship on all occupied land	B4N	Construction materials — Business For Nature		x	x								x												
Cement & Concrete	Expand circularity efforts across the value chain	B4N	Construction materials — Business For Nature							x	x							x	x								
Cement & Concrete	Innovate to offer products that support the transition to nature positive	B4N	Construction materials — Business For Nature							x	x				x												
Cement and concrete	Avoid ecologically sensitive areas, particularly protected areas, as well as areas likely to become protected under countries' updated National Biodiversity Strategies and Action Plans (NBSAPs). Instead, focus development in already modified habitats such as brownfield or intensively farmed areas.	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)			x							x													
Cement and concrete	Adopt a biodiversity management plan; restore and regenerate nature by introducing innovative and nature-based solutions such as temporary habitats; and as long as the site is owned or managed by the company, commit to improving biodiversity through habitat restoration and reinstatement (adopt quarry rehabilitation plans) after clearance/decommissioning.	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)		x	x								x	x											
Cement and concrete	Regularly review assessments of biodiversity risks on existing sites using, for example, rapid biodiversity surveys.	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)										x					x								
Cement and concrete	Support developments of nature based solutions for water quality and flood risk management in river catchments containing the organisation's operations. Support other nature restoration projects in your organisation's areas of influence	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)							x				x												
Cement and concrete	Implement fragmentation mitigation measures (e.g. wildlife overpasses, underpasses, wildlife friendly culverts and canopy bridges) to support connectivity	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)									x		x												

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Cement and concrete	Promote pollinators on site by creating/providing nectar and pollen-rich habitats, species-rich grassland, nesting and overwintering habitats, and ponds with shallow edges during temporary and permanent rehabilitation activities; construction of green roofs and walls; and avoiding the use of insecticides	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)										x	x				x									
Cement and concrete	Implement a sustainable water management plan, prioritising regions of water stress. Actions may include continuous, systematic or periodic water monitoring; water risk assessments; and minimisation of freshwater withdrawals in water stressed areas or during drought periods.	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)							x				x													
Cement and concrete	Maximise recovery of process water (e.g. water reuse/recycling, closed loops), collecting, quantifying and mapping on-the-ground water use and mitigation policies already in place. Create artificial wetlands to reduce water withdrawal and improve water quality. Harvest rainwater. Partner with other local actors to share water resources (e.g. using discharges from other businesses operating in the vicinity of cement and concrete plants, as well as wastewater from local communities)	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)			x								x													
Cement and concrete	Adopt less water-intensive processes and improve the water efficiency of production processes.	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)			x								x													
Cement and concrete	Implement water replenishment programmes and conservation/restoration of water species affected by water withdrawals.	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)			x								x													
Cement and concrete	Avoid dredging sand from rapidly degrading or already degraded rivers/areas/marine areas.	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)			x								x													
Cement and concrete	Prioritise co-processing where possible. For example, in cement kilns, use alternative fuels, alternative raw materials such as industrial ashes and by-products, as well as supplementary cementitious materials in production processes. Innovate in recycling the sector's own waste streams.	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)							x									x								
Cement and concrete	Design construction materials structures for reuse.	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)							x									x								
Cement and concrete	Improve the thermal efficiency in manufacturing processes through the modernisation of kilns and pioneering new concepts such as hydrogen, as well as by integrating new technologies such as Waste Heat Recovery (WHR) facilities in cement plants	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)							x										x							
Cement and concrete	Improve traceability across the value chain.	TNFD	Draft-sector-guidance-Construction-materials-PDF-Final.pdf (tnfd.global)			x					x																
Chemicals	Reduce pollution risk and negative impact including by product innovation, circularity and customer education	B4N	Chemicals — Business For Nature	x						x			x														
Chemicals	Increase efficiency in the manufacturing process and expand the use of renewable energy to reduce greenhouse gas emissions	B4N	Chemicals — Business For Nature							x																	
Chemicals	Improve water stewardship by establishing sustainable water management strategies and practices, remediating water stress in supply chains, and replenishing watersheds	B4N	Chemicals — Business For Nature			x																					
Chemicals	Source responsibly, improve supply chain traceability and transparency, and explore switching to sustainably sourced bio-based or recyclable materials	B4N	Chemicals — Business For Nature		x								x	x													
Chemicals	Support nature conservation and restoration and advocate for policy and regulatory changes that protect nature	B4N	Chemicals — Business For Nature							x							x	x	x								
Chemicals	Improve water stewardship through sustainable management strategies and practices (e.g. run periodic water risk assessments)	TNFD	Additional-Sector-Guidance-Chemicals.pdf (tnfd.global)							x									x								
Chemicals	Maximise process water recovery with closed-loop/reuse/recycle systems	TNFD	Additional-Sector-Guidance-Chemicals.pdf (tnfd.global)							x									x								
Chemicals	Use of sustainable biobased feedstock (e.g. use medicinal plants and animal derivatives as collagen and gelatin as a source of feedstock once their use has been fulfilled)	TNFD	Additional-Sector-Guidance-Chemicals.pdf (tnfd.global)																x	x							
Chemicals	Use of regenerative agriculture to produce bio-based feedstock (e.g. foster the use of practices such as swales and keyline design to better manage water for agriculture)	TNFD	Additional-Sector-Guidance-Chemicals.pdf (tnfd.global)																x	x							
Chemicals	Invest in circular economy solutions to minimise hazardous waste and maximise end of life product reuse (e.g. transition to eco-design of chemical compounds and solutions, considering the reduced use of hazardous substances and the ease of disassembly)	TNFD	Additional-Sector-Guidance-Chemicals.pdf (tnfd.global)							x									x								
Chemicals	Eliminate, remediate and minimise pollution of water and soil at molecular level (e.g. adopt the 12 principles of green chemistry)	TNFD	Additional-Sector-Guidance-Chemicals.pdf (tnfd.global)							x									x								
Chemicals	Invest in recycling solutions for waste and waste minimisation (e.g. improve process efficiency by maximising atom economy)	TNFD	Additional-Sector-Guidance-Chemicals.pdf (tnfd.global)							x									x								
Chemicals	Increase use of renewable energy as an energy source for production	TNFD	Additional-Sector-Guidance-Chemicals.pdf (tnfd.global)							x									x								
Chemicals	Establish nature-aligned procurement policies and supplier engagement actions (e.g. introduce supplier sustainability as a selection criteria in tender processes)	TNFD	Additional-Sector-Guidance-Chemicals.pdf (tnfd.global)											x			x										
Chemicals	Collaborate with customers to improve product transparency and traceability (e.g. implement advanced digital solutions, like blockchain, to create permanent records of origin, production and end use)	TNFD	Additional-Sector-Guidance-Chemicals.pdf (tnfd.global)											x			x										
Energy	Embrace decarbonization to mitigate climate impacts	B4N	Energy - Business For Nature								x																
Energy	Manage water resources sustainably	B4N	Energy - Business For Nature	x		x											x										
Energy	Avoid conversion of, and help restore, habitats and ecosystems	B4N	Energy - Business For Nature	x	x	x	x										x										
Energy	Commit to circular models	B4N	Energy - Business For Nature							x							x										

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Energy	Partner and advocate beyond your value chain	B4N	Energy - Business For Nature														x	x				x	x	x			
Energy	For new developments, avoid all protected areas, internationally recognized areas, and critical habitat (including but not limited to Natura 2000 sites or geography-specific equivalent network or standard)	WBCSD	WBCSD Energy roadmap			x																					
Energy	For new developments, avoid natural habitat and commit to net gain (not no net loss) when not practicable. Focus development in modified habitat and commit to net gain/restoration	WBCSD	WBCSD Energy roadmap	x	x	x	x																				
Energy	For new developments and all operating sites, restore and regenerate nature by introducing innovative and nature-based solutions and implement habitat restoration and reinstatement after clearance/decommissioning	WBCSD	WBCSD Energy roadmap		x	x								x	x												
Energy	Research or fund innovative ways to reduce the negative impact of the operating process by collaborating with peers or research institutes	WBCSD	WBCSD Energy roadmap											x													
Energy	For operating sites, reduce water use in times of scarcity and implement sustainable water management that may include (but not be limited to) periodic water risk assessment, minimization of freshwater withdrawals in water-stressed areas or during drought periods (accounting for company-specific available data)	WBCSD	WBCSD Energy roadmap											x													
Energy	For operating sites, implement water replenishment programs and conservation/restoration of water species affected by water withdrawals	WBCSD	WBCSD Energy roadmap			x																					
Energy	For all operating sites, maximize recovery of process water (e.g., water reuse/recycling, closed loops) by collecting, quantifying and mapping on-the-ground water use and mitigation policies already in place; identify potential regeneration/ restoration of areas at higher risk of depletion.	WBCSD	WBCSD Energy roadmap											x													
Energy	Use innovative, habitat-enhancing, biodiversity-friendly, sustainable materials and solutions (e.g. wind turbines from fabric; turbine reefs, etc.) to replace highly negatively impactful material, through collaboration with suppliers	WBCSD	WBCSD Energy roadmap	x																							
Energy	Establish collaboration with local conservation organizations to continue to monitor habitat restoration processes and implement larger scale conservation and restoration projects in the site area/region	WBCSD	WBCSD Energy roadmap		x																						
Energy	For raw materials used in high-volumes during production, commit to integrating recycled materials in the value chain to reduce and avoid the use of virgin materials	WBCSD	WBCSD Energy roadmap																								
Energy	Invest in building and site resilience (thermal comfort with natural shading, green-roofs passive heating and cooling, etc.)	WBCSD	WBCSD Energy roadmap								x																
Energy	Reduce operational and transport GHG emissions	WBCSD	WBCSD Energy roadmap								x																
Energy	Recycle end-of-life and/or abandoned facilities to restore and regenerate the site, to avoid, prevent and reduce air, water and soil pollution generated by discarded facilities	WBCSD	WBCSD Energy roadmap							x																	
Energy	For new and operating sites, implement operational anti-pollution measures and monitoring plans, including but not limited to operational prevention and control plans (e.g., noise impact mitigation)	WBCSD	WBCSD Energy roadmap							x																	
Energy	Take effective legal, policy and administrative measures to reduce pollution and waste risks and avoid introducing any harmful levels of pollutants to biodiversity and ecosystem functions and services. This includes but is not limited to excessive nutrients, hazardous chemicals and spills	WBCSD	WBCSD Energy roadmap							x																	
Energy	For all new and operating sites, avoid construction, maintenance and production in/during breeding, nesting, migrating, resting areas and seasons of key and threatened local species	WBCSD	WBCSD Energy roadmap				x																				
Energy	For operating sites, eliminate invasive alien species by identifying and managing pathways of introduction (i.e. ballast water management; hygiene and maintenance protocols for vehicles, vessels and equipment, and contractors) and commit to restoring genetic diversity within and between populations of native, wild and domesticated species	WBCSD	WBCSD Energy roadmap				x	x	x																		
Energy	For operating sites, minimize negative impacts on threatened species and aim to restore and regenerate local genetic diversity	WBCSD	WBCSD Energy roadmap				x	x	x																		
Energy	Use site-specific, indigenous and non-invasive species for landscaping and rehabilitation works	WBCSD	WBCSD Energy roadmap				x	x																			
Energy	For all sites, reduce disturbances (e.g. light and noise), especially in already-existing, highly-sensitive operational sites	WBCSD	WBCSD Energy roadmap				x	x	x																		

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Energy	Involve and employ local expertise through NGOs or other local stakeholders to better understand local ecosystems, assess onsite activities, mitigate risks and impacts for local communities, and build alliances	WBCSD	WBCSD Energy roadmap																								
Energy	Implement social programs to promote local livelihoods and education	WBCSD	WBCSD Energy roadmap																								
Energy	Source from suppliers that regularly monitor, assess and transparently disclose their impacts, dependencies and risks on natural capital and biodiversity	WBCSD	WBCSD Energy roadmap		x	x												x								
Energy	Source and engage with suppliers who commit to no negative impact on UNESCO sites, sensitive or priority habitats	WBCSD	WBCSD Energy roadmap		x	x												x								
Energy	Source and engage with suppliers who implement and promote habitat restoration and reinstatement in and around the site, for new and existing sites and/or after clearance/decommissioning (including ecological corridors)	WBCSD	WBCSD Energy roadmap		x	x												x								
Energy	Develop with suppliers policies and administrative measure to reduce negative impact on the surrounding natural capital	WBCSD	WBCSD Energy roadmap		x	x												x								
Energy	Support and engage suppliers in understanding the risks and the opportunities of reducing and avoiding negative impacts on natural capital, ecosystem services and biodiversity	WBCSD	WBCSD Energy roadmap		x	x												x								
Energy	Adopt third-party certification and traceability procedures for raw materials used in production stage	WBCSD	WBCSD Energy roadmap															x								
Energy	Prioritize suppliers that have in place sustainable water management plans, minimize freshwater withdrawals and maximize water recovery	WBCSD	WBCSD Energy roadmap											x			x									
Energy	Source commodities only/mostly from ethical and environmentally certified suppliers	WBCSD	WBCSD Energy roadmap																							
Energy	Use certified sustainable raw material, include thorough procurement and traceability process along the supply chain	WBCSD	WBCSD Energy roadmap																							
Energy	Source and engage with suppliers with a transparent climate strategy and targets, with clear actions to reduce their GHG emissions	WBCSD	WBCSD Energy roadmap								x															
Energy	Prioritize suppliers who have implemented anti-pollution measures, periodically monitor their impact and have a response plan in place	WBCSD	WBCSD Energy roadmap														x	x								
Energy	Collaborate and engage with suppliers to develop and implement a circular business model to reduce direct operational waste	WBCSD	WBCSD Energy roadmap														x	x								
Energy	Source and engage with suppliers committed to sustainable production	WBCSD	WBCSD Energy roadmap																							
Energy	Source and engage with suppliers who minimize negative impacts and disturbances during critical reproductive and feeding seasons of key species	WBCSD	WBCSD Energy roadmap																							
Energy	Prioritize suppliers who measure and monitor alien invasive species	WBCSD	WBCSD Energy roadmap																							
Energy	Prioritize suppliers who ethically source and produce their products	WBCSD	WBCSD Energy roadmap														x	x								
Energy	Engage with suppliers to be transparent on local livelihood impact	WBCSD	WBCSD Energy roadmap														x	x								
Energy (Coal/fuel/gas)	Electric utilities should consider strategies such as the installation of pollution control systems and the development and utilisation of power generation methods based on renewable energy and other non-fossil sources such as nuclear, wind, biomass, hydroelectric and solar power, and to help meet demand with demand-side management solutions. These operational strategies include energy use reduction strategies and the shifting of electricity demand to off-peak hours of operation. Deployment of strategies for managing and phasing out high level and low level in-service Polychlorinated biphenyls (PCBs).	TNFD	Additional-Sector-Guidance-Electric-Utilities-and-Power.pdf (tnfd.global)							x								x								
Energy (Energy infrastructure (transmission and distribution lines))	Construction of safe distribution lines that include insulation and appropriate spacing of conductors can address risks to birds when integrated into early design. Collisions with transmission lines can be reduced through the installation of bird flight diverters, bird-safe designs and by burying power lines or routing them to avoid sensitive areas such as wetlands. Attention is required to the habitat conversion caused by a new powerline or access road, since the natural processes are usually permanently altered.The end of life of energy infrastructure and transmission and distribution lines should be considered, with emphasis on recyclability to minimise new resource exploitation and to restore polluted soils.	TNFD	Additional-Sector-Guidance-Electric-Utilities-and-Power.pdf (tnfd.global)											x				x								
Energy (Hydropower)	Maintaining environmental flows and construction of fish passages can mitigate some of the impacts. Ongoing monitoring is needed to better understand environmental and downstream flow regimes (e.g. concerning hydro peaking).Internationally recognised hydropower sustainability tools designed to provide guidance on how to achieve biodiversity conservation good practice during hydropower development include: • Hydropower Sustainability Guidelines on Good International Industry Practice (HGIIP); • Hydropower Sustainability Assessment Protocol (HSAP); and • Hydropower Sustainability ESG Gap Analysis Tool (HESG). At the watershed or hydrological basin level, organisations should consider collaborative approaches to managing watersheds and reservoirs for multiple uses, such as irrigation, drinking water and ecosystem conservation. Organisations should also consider long-term plans for securing water resources, meeting the needs of both the utility and other stakeholders (e.g. local communities). This includes applying criteria for managing maximum/minimum flow of surface water and volume of ground water and how these are determined and maintained	TNFD	Additional-Sector-Guidance-Electric-Utilities-and-Power.pdf (tnfd.global)					x										x								

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Energy (Nuclear)	Deploy management strategy and storage methods for different types of radioactive nuclear waste, including: • Temporary and permanent storage; • Environmental, health and safety impacts of radioactive nuclear waste; and • Security measures according to the applicable management standards/legislative frameworks. Management of nuclear waste using International Atomic Energy Agency (IAEA) definitions and protocols.	TNFD	Additional-Sector-Guidance-Electric-Utilities-and-Power.pdf (tnfd.global)															x		x						
Energy (Oil & Gas)	For new developments, avoid all protected areas, internationally recognised areas and critical habitat (including but not limited to Natura 2000 sites or geography-specific equivalent network or standard).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)			x																				
Energy (Oil & Gas)	For new developments, avoid natural habitat and commit to net gain (not no net loss) when avoidance not practicable. Focus development in modified habitat and commit to net gain/ restoration.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)	x	x	x	x																			
Energy (Oil & Gas)	For new developments and all operating sites, restore and regenerate nature by introducing innovative and nature-based solutions and implement habitat restoration and reinstatement after clearance/ decommissioning.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)		x	x								x	x											
Energy (Oil & Gas)	Research or fund innovative ways to reduce the negative impact of the operating process by collaborating with peers or research institutes.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)											x												
Energy (Oil & Gas)	Invest in building and site resilience (e.g. thermal comfort with natural shading, green-roofs passive heating and cooling).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)								x															
Energy (Oil & Gas)	Reduce operational and transport greenhouse gas emissions.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																							
Energy (Oil & Gas)	Recycle end-of-life and/or abandoned facilities to restore and regenerate the site to avoid, prevent and reduce air, water and soil pollution generated by discarded facilities.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)							x																
Energy (Oil & Gas)	For new and operating sites, implement operational anti-pollution measures and monitoring plans, including but not limited to operational prevention and control plans (e.g. noise impact mitigation).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)							x																
Energy (Oil & Gas)	Take effective legal, policy and administrative measures to reduce pollution and waste risks and avoid introducing any harmful levels of pollutants to biodiversity and ecosystem functions and services. This includes but is not limited to excessive nutrients, hazardous chemicals and spills.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)							x																
Energy (Oil & Gas)	For all new and operating sites, avoid construction, maintenance and production in/during breeding, nesting, migrating, resting areas and seasons of key and threatened local species.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x																			
Energy (Oil & Gas)	For operating sites, minimise negative impacts on threatened species and restore and regenerate local genetic diversity.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x	x	x																	
Energy (Oil & Gas)	For all sites, reduce disturbances (e.g. light and noise), especially in already-existing, highly-sensitive operational sites	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x	x	x																	
Energy (Oil & Gas)	For operating sites, reduce water use in times of scarcity and implement sustainable water management that may include but not be limited to periodic water risk assessment and minimisation of freshwater withdrawals in water-stressed areas or during drought periods (accounting for company specific available data).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)											x												
Energy (Oil & Gas)	For operating sites, implement water replenishment programmes and conservation/restoration of water species affected by water withdrawals	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																							
Energy (Oil & Gas)	Reduce operational and transport greenhouse gas emissions.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																							
Energy (Oil & Gas)	Recycle end-of-life and/or abandoned facilities to restore and regenerate the site to avoid, prevent and reduce air, water and soil pollution generated by discarded facilities.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)							x																
Energy (Oil & Gas)	For new and operating sites, implement operational anti-pollution measures and monitoring plans, including but not limited to operational prevention and control plans (e.g. noise impact mitigation).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)							x																
Energy (Oil & Gas)	Take effective legal, policy and administrative measures to reduce pollution and waste risks and avoid introducing any harmful levels of pollutants to biodiversity and ecosystem functions and services. This includes but is not limited to excessive nutrients, hazardous chemicals and spills.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)							x																
Energy (Oil & Gas)	For all new and operating sites, avoid construction, maintenance and production in/during breeding, nesting, migrating, resting areas and seasons of key and threatened local species.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x																			
Energy (Oil & Gas)	For operating sites, minimise negative impacts on threatened species and restore and regenerate local genetic diversity.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x	x	x																	
Energy (Oil & Gas)	For all new and operating sites, avoid construction, maintenance and production in/during breeding, nesting, migrating, resting areas and seasons of key and threatened local species.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x																			
Energy (Oil & Gas)	For operating sites, minimise negative impacts on threatened species and restore and regenerate local genetic diversity	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x	x	x																	
Energy (Oil & Gas)	For all sites, reduce disturbances (e.g. light and noise), especially in already-existing, highly-sensitive operational sites.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x	x	x																	
Energy (Oil & Gas)	For operating sites, reduce water use in times of scarcity and implement sustainable water management that may include but not be limited to periodic water risk assessment and minimisation of freshwater withdrawals in water-stressed areas or during drought periods (accounting for company specific available data).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)											x												

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Energy (Oil & Gas)	For operating sites, implement water replenishment programmes and conservation/restoration of water species affected by water withdrawals.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Reduce operational and transport greenhouse gas emissions.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Recycle end-of-life and/or abandoned facilities to restore and regenerate the site to avoid, prevent and reduce air, water and soil pollution generated by discarded facilities.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)							x																	
Energy (Oil & Gas)	For new and operating sites, implement operational anti-pollution measures and monitoring plans, including but not limited to operational prevention and control plans (e.g. noise impact mitigation).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)							x																	
Energy (Oil & Gas)	Take effective legal, policy and administrative measures to reduce pollution and waste risks and avoid introducing any harmful levels of pollutants to biodiversity and ecosystem functions and services. This includes but is not limited to excessive nutrients, hazardous chemicals and spills.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)							x																	
Energy (Oil & Gas)	For all new and operating sites, avoid construction, maintenance and production in/during breeding, nesting, migrating, resting areas and seasons of key and threatened local species.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x																				
Energy (Oil & Gas)	For operating sites, minimise negative impacts on threatened species and restore and regenerate local genetic diversity.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x	x	x																		
Energy (Oil & Gas)	For all sites, reduce disturbances (e.g. light and noise), especially in already-existing, highly-sensitive operational sites.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x	x	x																	
Energy (Oil & Gas)	For operating sites, reduce water use in times of scarcity and implement sustainable water management that may include but not be limited to periodic water risk assessment and minimisation of freshwater withdrawals in water-stressed areas, or during drought periods (accounting for company specific available data).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)											x													
Energy (Oil & Gas)	For operating sites, implement water replenishment programmes and conservation/restoration of water species affected by water withdrawals.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	For all operating sites, maximise recovery of process water (e.g. water reuse/recycling, closed loops) by collecting, quantifying and mapping on-the-ground water use and mitigation policies already in place; identify potential regeneration/restoration of areas at higher risk of depletion	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)											x													
Energy (Oil & Gas)	Use innovative, habitat-enhancing, biodiversity friendly, sustainable materials and solutions (e.g. wind turbines from fabric, turbine reefs) to replace highly negatively impactful material, through collaboration with suppliers	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Establish collaboration with Indigenous Peoples, Local Communities and local conservation organisations to continue to monitor habitat restoration processes and implement larger scale conservation and restoration projects in the site area/ region	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)		x																						
Energy (Oil & Gas)	For raw materials used in high volumes during production, commit to integrating recycled materials in the value chain to reduce and avoid the use of virgin materials.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)								x																
Energy (Oil & Gas)	For operating sites, eliminate invasive alien species by identifying and managing pathways of introduction (e.g. ballast water management, hygiene and maintenance protocols for vehicles, vessels and equipment, and contractors) and restore genetic diversity within and between populations of native, wild and domesticated species	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x	x	x																		
Energy (Oil & Gas)	Use site-specific, indigenous and non-invasive species for landscaping and rehabilitation works.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)				x	x																			
Energy (Oil & Gas)	Involve and employ local expertise through Indigenous Peoples, Local Communities, NGOs and local stakeholders to better understand local ecosystems, assess onsite activities, mitigate risks and impacts for local communities, and build alliances.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Implement social programmes to promote local livelihoods and education	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Source from suppliers that regularly monitor, assess and transparently disclose their impacts, dependencies and risks on natural capital and biodiversity.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)		x	x												x								
Energy (Oil & Gas)	Source and engage with suppliers who commit to no negative impact on UNESCO sites, sensitive or priority habitats.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)		x	x												x								
Energy (Oil & Gas)	Source and engage with suppliers who implement and promote habitat restoration and reinstatement in and around the site — for new and existing sites and/or after clearance/ decommissioning (including ecological corridors).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)		x	x												x								
Energy (Oil & Gas)	Develop policies and administrative measures with suppliers to reduce negative impacts on the surrounding natural capital.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)		x	x												x								
Energy (Oil & Gas)	Support and engage suppliers to increase understanding of the risks and opportunities of reducing and avoiding negative impacts on natural capital, ecosystem services and biodiversity.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)		x	x												x								
Energy (Oil & Gas)	Source and engage with suppliers with a transparent climate strategy and targets and with clear actions to reduce their GHG emissions.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)								x																
Energy (Oil & Gas)	Prioritise suppliers who have implemented anti pollution measures, periodically monitor their impact and have a response plan in place.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Collaborate and engage with suppliers to develop and implement a circular business model to reduce direct operational waste	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)														x	x								

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Energy (Oil & Gas)	Source and engage with suppliers committed to sustainable production	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)														x	x									
Energy (Oil & Gas)	Source and engage with suppliers that minimise negative impacts and disturbances during critical reproductive and feeding seasons of key species	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)														x	x									
Energy (Oil & Gas)	Adopt third-party certification and traceability procedures for raw materials used in production stage	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)															x									
Energy (Oil & Gas)	Prioritise suppliers that have in place sustainable water management plans, minimise freshwater withdrawals and maximise water recovery	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)											x			x										
Energy (Oil & Gas)	Source commodities only/mostly from ethical and environmentally certified suppliers.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Use certified sustainable raw materials and include thorough procurement and traceability processes along the supply chain.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Prioritise suppliers who measure and monitor invasive alien species and have policies in place to address their introduction	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Prioritise suppliers who ethically source and produce their products	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)														x	x									
Energy (Oil & Gas)	Engage with suppliers to be transparent on local livelihood impacts	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)														x	x									
Energy (Oil & Gas)	For new developments, commit to no negative impacts on UNESCO sites, sensitive or priority habitats, Key Biodiversity Areas and High Conservation Value Areas (including but not limited to Natura 2000 sites or geography specific equivalent network or standard).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	For new developments, avoid sites with threatened species, commit to No Net Biodiversity Loss, limit reducing ecosystem services and functioning (e.g. flood control, water purification), and mitigate negative impacts by restoring and regenerating nature	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	For new developments and all operating sites, restore and regenerate nature by introducing innovative and nature-based solutions and implement habitat restoration and reinstatement after clearance/ decommissioning	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Research or fund innovative ways to reduce the negative impact of the operating process by collaborating with peers or research institutes.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Reduce water use in times of scarcity and implement sustainable water management, which may include but not be limited to periodic water risk assessment and minimisation of freshwater withdrawals in water stressed areas or during drought periods (accounting for company-specific available data).	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Maximise recovery of process water (e.g. water reuse/ recycling, closed loops) and identify areas at higher risk of depletion for potential regeneration/restoration.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	For operating sites, implement water replenishment programmes and conservation/restoration of water species affected by water withdrawals by using innovative technological and nature-based solutions.	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Oil & Gas)	Collaborate with local conservation organisations to continue to monitor habitat restoration processes and implement larger scale conservation and restoration projects in the site area/region	TNFD	Additional-Sector-Guidance-Oil-and-gas.pdf (tnfd.global)																								
Energy (Solar)	There are often opportunities to undertake restoration and enhancement around solar arrays, providing the potential to achieve positive biodiversity outcomes, especially in previously degraded lands. Impacts can be mitigated by placing panels away from particularly sensitive areas and instead prioritising placement on man-made water bodies such as hydropower reservoirs. The direct impacts on water bodies should not be discounted and need continued attention, including through standard environmental reviews. The indirect impacts on flow releases (particularly from hybrid hydro-floating PV plants) can be even more important.	TNFD	Additional-Sector-Guidance-Electric-Utilities-and-Power.pdf (tnfd.global)																								
Energy (Solar)	Similarly to solar PV, most of the impacts from CSP can be avoided by placing them in previously degraded lands away from sensitive areas. Technological improvements, such as dry-cleaning technologies, can help minimise this impact.	TNFD	Additional-Sector-Guidance-Electric-Utilities-and-Power.pdf (tnfd.global)																								
Energy (Wind)	Impacts are difficult to avoid entirely, as turbine locations are tightly linked to wind energy potential. Impacts can be reduced by placing turbines away from important bird areas and migratory routes. On-site mitigation strategies include increasing the visibility of turbine blades, acoustic deterrents and procedures to shut down specific turbines when vulnerable birds are in the area. A large concentration of wind farms, in combination with other developments, can create barriers for species movement and potentially cause significant cumulative impacts on species' populations	TNFD	Additional-Sector-Guidance-Electric-Utilities-and-Power.pdf (tnfd.global)																								

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Energy (Wind)	Construction-related impacts can be minimised by implementing strict construction protocols to reduce noise and temporarily deter sensitive species. The additional risk for ship accidents and subsequent pollution can be mitigated by siting, surveillance and emergency tugs, speed restrictions and optimised shipping routes. Ongoing monitoring and data sharing are key to developing a better understanding of the magnitude of impacts and effectiveness of mitigation measures. Operational impacts and impacts on seafloor habitats can be minimised through careful site selection and as a part of an ecosystem-based marine spatial planning process.	TNFD	Additional-Sector-Guidance-Electric-Utilities-and-Power.pdf (tnfd.global)																								
Fashion & Apparel	Avoid and reduce the use of high impact or uncertified materials	B4N	Fashion_Full+Report.pdf (squarespace.com)	x						x			x														
Fashion & Apparel	Avoid and reduce the use of hazardous chemicals across your supply chain	B4N	Fashion_Full+Report.pdf (squarespace.com)							x																	
Fashion & Apparel	Avoid and reduce freshwater use through sustainable water management	B4N	Fashion_Full+Report.pdf (squarespace.com)			x																					
Fashion & Apparel	Restore degraded land and move towards regenerative agricultural practices	B4N	Fashion_Full+Report.pdf (squarespace.com)		x								x	x													
Fashion & Apparel	Transform your business model and build for circularity	B4N	Fashion_Full+Report.pdf (squarespace.com)							x							x	x	x								
Fashion & Apparel	For new developments, avoid all protected areas, internationally recognised areas, critical habitat (including but not limited to Natura 2000 ites or geography-specific equivalent network or standard) and areas with the potential to become protected by countries under updated National Biodiversity Strategies and Action Plans (NBSAPs).	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Implement policies and commitments to reduce or eliminate agricultural-driven natural ecosystem conversion with specified targets and cut off dates for the organisation's own production, sourcing of animal feed and products sourced for aggregation, processing or trade. For example, set zero deforestation targets for no later than 2025 in accordance with the Accountability Framework Initiative, or for leather, abide by the Deforestation-Free Call to Action for Leather and commit to sourcing bovine leather from deforestation/ conversion-free supply chains by 2035 or earlier	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Create a soil management plan that identifies the main threats to soil health, describes soil management practices used and outlines an approach to input optimisation, including the use of fertilisers.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Establish a plan with time bound targets to reduce excess fertiliser use intensity per fertiliser nutrient type (N, P2O5, K2O) with an open methodology for the specific production system.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Invest in precision technologies to increase nutrient use efciency and decrease runof and eutrophication, as well as technologies for nutrient recycling and organic fertilisers.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Invest in pesticide efficiency technologies and environmentally friendly pest control.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Develop and adhere to an Integrated Pest Management Plan, in line with best practices from the International Code of Conduct on Pesticide Management, to prevent, mitigate and remediate negative impacts associated with the use of hazardous pesticides and excess pesticide use.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Support developments of nature-based solutions for water quality and flood risk management in river catchments containing the organisation's operations. Support other nature restoration projects in the organisation's areas of influence.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Invest in rewilding/regeneration initiatives, such as natural vegetation in cropped landscapes, rewilding, flower strips and tree cover on crop land.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Increase fibre value by branding its geographic origin and its regenerative landscape management practices, similar to food and its ingredients.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Implement strategies to manage the use of genetically modified organisms (GMOs).	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Illustrative examples of quantifiable, actionable and time-bound targets: • Substantially increase water-use efciency across processes, with specified targets and cut-of dates. • Reduce water use in high water impact parts of the value chain with specified targets and cut-of dates. • Increase water reuse by treating and recycling wastewater generated during production processes for non potable purposes such as cleaning or irrigation, or by implementing ainwater harvesting systems	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Improve transparency on substances used in production processes to increase accountability for the materials used to make products, demonstrate the health of supply chains and reduce reputational risk.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Fashion & Apparel	"Organisations can follow the Ellen MacArthur Foundation's principles on the waste hierarchy, where keeping products in use through rental, repair, reuse and remaking activities, should be prioritised over recycling.18 When designing products, follow circular economy principles,19 such as: In the use phase: Designed for maintenance, longevity and durability in such a way that encourages longer use than the industry standard in practice and at scale (e.g. marketing repair rather than replacement, timeless design with durable material choices) and in such a way that does not compromise circular treatment at the end of functional life;" Designed for reusability in such a way that ensures actual reuse in practice and at scale (e.g. secondary markets, packaging reuse systems, standardised design); and "Designed for repairability in such a way that uses existing systems for repair in practice and at scale (e.g. network of repair shops or own repair service). Examples of design choices include modular design; built in predictive maintenance sensors, repair diagnostics; designs with right to repair by third parties; designs for remanufacturing; using standardised components across a sector."	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	At the end of functional life: Designed for disassembly (e.g. product-component passports, modular design, reversible connections); Designed for remanufacturing/refurbishme nt (e.g. modular design); Designed for recycling (e.g. low materials complexity, low toxicity, ease of separating materials), in such a way that uses existing recycling systems that operate in practice and at scale; and Designed for nutrient recirculation that meets the qualifying conditions20 (e.g. composting and anaerobic digestion) in such a way that uses systems in practice and at scale.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Make business models that keep products in use at their highest value — like rental and recommerce — the norm across the industry, decoupling its economic development from resource consumption. Adopt business models and partnerships such as short-term clothing rental models, resale models and clothing care models. Examples include garment restyling or consulting; advice on upgrades, customisation and at home mending; repair and other services in-store; and the formation of partnerships with repair and restyle providers based in local communities.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Ensure all products that are made are used — excess inventory should be minimised and never destroyed.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Empower users and customers with the necessary knowledge, tools and services to maintain the physical and emotional appeal of their products.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Contribute to the support of infrastructure to ensure the organisation's products are collected and reused, remade or recycled in practice.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Illustrative examples of quantifiable, actionable and time-bound targets: • Set specified targets and cut-off dates to reduce extinction threat to species; • Avoid sourcing from areas of high species extinction risk; • Support these species' restoration.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Adopt collaborative industry-led practices such as ZDHC's Roadmap to Zero to eliminate Adopt collaborative industry-led practices such as ZDHC's Roadmap to Zero to eliminate harmful chemicals from fashion's global value chain, that include: The ZDHC Man-Made Cellulosic Fibres (MMCF) Guidelines, which support the MMCF supply chain in implementing industry best practices in sustainable chemical management, wastewater and air emissions, detailing performance criteria to monitor progress and track continuous improvement; The ZDHC Manufacturing Restricted Substance List (MRSL), which provides a continually-updated list of harmful substances. This restricts the intentional use of harmful substances and enables the manufacturing processes in the apparel, textile, leather and footwear industries to switch to safer, more sustainable alternatives, using the ZDHC Gateway. The ZDHC Wastewater Guidelines, which set a single, globally unified expectation across the apparel, textile, leather and footwear industry supply chain for industrial wastewater and sludge. They define the guidelines for wastewater discharge, sludge quality and disposal pathways. The ZDHC CMS Framework, which provides the apparel, textile, leather and footwear industry with a set of best practices and requirements for sustainable chemical management within the supply chain. The Apparel and Footwear International RSL Management (AFIRM) Group additionally lists restricted substances found in finished products - AFRIM Restricted Substances List. Larger brands often have their own Restricted Substance List (RSL), but harmonisation and the adoption of a common RSL and MRSL could more rapidly eliminate the most hazardous substances by simplifying the requests placed on manufacturers.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								

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Fashion & Apparel	Improve transparency on chemicals used across the supply chain to help phase out the most polluting substances.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Preferentially source and use non-virgin material and, where not possible, renewable and regeneratively sourced virgin materials.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Engage with and adopt tools developed by the Microfibre Consortium.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Research and investigate the release of microfibres in waterways during the use phase of products and explore and implement mitigation actions and/or alternative materials accordingly.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Align with the Ellen MacArthur's Global Commitment on plastics with any of the following measurable targets: • Set specified targets and cut-off dates to decrease the use of virgin plastic in packaging (weight of undertakings' virgin plastic packaging in million metric tonnes (MMT)). • Set specified targets and cut-off dates for ensuring 100% of the organisation's plastic packaging is reusable, recyclable or compostable. • Set specified targets and cut-off dates to increase the share of post-consumer recycled content across all packaging used. • Set specified targets and cut-off dates eliminate all problematic or unnecessary plastic packaging.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Drive collective innovation efforts to develop and scale safe material products and production processes, free from unrecommended chemicals.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Design innovative business models to improve end-of-life prospects of apparel, textiles and accessories, such as in- store repair offers, recycling models and waste management strategies.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Encourage a move towards sustainable agriculture across the value chain: create a soil management plan that identifies main threats to soil health, describes soil management practices used and outlines an approach to input optimisation, including the use of fertilisers.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Establish a plan with time- bound targets to reduce excess fertiliser use intensity per fertiliser nutrient type (N, P2O5, K2O) with an open methodology for the specific production system.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Fashion & Apparel	Invest in precision technologies to increase nutrient use efficiency and decrease runoff and eutrophication, as well as technologies for nutrient recycling and organic fertilisers.	TNFD	Draft-sector-guidance-Apparel-accessories-and-footwear-PDF-Final.pdf (tnfd.global)																								
Financial services	Build internal capacity to act on nature	B4N	Financial services — Business For Nature														x	x				x		x			
Financial services	Develop financing policies, strategies and transition plans that favor nature	B4N	Financial services — Business For Nature														x				x	x					
Financial services	Embed nature in risk management systems	B4N	Financial services — Business For Nature														x	x									
Financial services	Develop robust nature-related reporting systems	B4N	Financial services — Business For Nature															x									
Financial services	Engage with high nature-impact and high nature-risk businesses	B4N	Financial services — Business For Nature														x					x		x			
Forest	Maintain and enhance working forests	B4N	Forest_Overview.pdf (squarespace.com)			x	x	x			x		x	x													
Forest	Reduce the impacts of processing, manufacturing and transportation	B4N	Forest_Overview.pdf (squarespace.com)							x	x																
Forest	Maximize the recovery of materials and products	B4N	Forest_Overview.pdf (squarespace.com)							x									x								
Forest	Partner and advocate beyond your value chain	B4N	Forest_Overview.pdf (squarespace.com)								x						x					x					
Forest products	Enhance carbon removals in soils and forests (this should not be at the cost of increased fertiliser usage)	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)								x																
Forest products	Processing and manufacturing: • Reduce operational GHG emissions • Reduce contribution to climate change by enhancing long term carbon storage	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)								x																
Forest products	Upstream: • Avoid deforestation in direct operations and value chain • Avoid conversion of areas of significant biodiversity value to intensively managed forests Avoid over-exploitation of forest resources beyond the regenerative capacity of nature Processing and manufacturing: • Avoid establishing new operations in/adjacent to areas of significant biodiversity value or in water-stressed regions • Avoid sourcing raw materials and forest products without robust due diligence and traceability systems Downstream: • Avoid establishing landfills or recycling facilities in/adjacent to areas of significant biodiversity value and water bodies	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)	x		x								x				x										
Forest products	Upstream: • Recover and regenerate working forests after harvest	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)	x		x								x		x											

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Forest products	Upstream: • Preserve forest diversity when recovering/regenerating after harvest • Protect forest diversity during harvesting • Restore areas of significant biodiversity and carbon value • Restore connectivity between habitats • Restore native or endangered tree species adapted to climatic conditions	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)	x	x	x	x	x					x	x												
Forest products	Processing and manufacturing: • Reduce and reuse operational waste Downstream: • Reduce waste by promoting the recovery and recycling of forest products	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)							x									x							
Forest products	Processing/manufacturing and downstream: • Actions, research and development to develop alternative fossil-based products	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)							x																
Forest products	Upstream: • Conserve and protect water bodies	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)		x	x																				
Forest products	Downstream • Reduce use of fossil based and non-renewable materials by stimulating use of forest products	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)								x															
Forest products	Upstream: • Reduce drivers related to introduction of invasive alien specie	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)						x																	
Forest products	Downstream: • Implement species mapping and management programmes • Restore native or endangered species adapted to local conditions	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)						x			x														
Forest products	Social programmes for crafts using native species;	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)									x														
Forest products	Community training on important topics for biodiversity.	TNFD	Additional-Sector-Guidance-Forestry-and-paper.pdf (tnfd.global)										x					x								
Forests	Restore areas of significant biodiversity and carbon value	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf		x						x		x													
Forests	Restore connectivity between habitats	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf		x								x													
Forests	Restore native or endangered tree species adapted to climatic conditions	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf		x							x														
Forests	Enhance carbon removals in soils and forests	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf								x															
Forests	Protect areas of significant biodiveristy and carbon value	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf			x							x													
Forests	Preserve forest diversity when replanting after harvest	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf		x								x	x												
Forests	Reduce water use and waste in nurseries and forests	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf			x													x							
Forests	Prevent contamination of water bodies	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf			x																				
Forests	Reduce impacts from road networks	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf			x							x													
Forests	Optimize use of land	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf	x																						
Forests	Reduce climate change induced pressures	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf								x	x														
Forests	Reduce pressures from invasve species	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf				x		x			x														
Forests	Prevent poaching and illegal logging	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf				x	x									x									
Forests	Protect soil quality	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf			x				x			x													
Forests	Protect biodiversity during harvesting	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf			x							x													
Forests	Replant productive forests after harvest	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf										x													
Forests	Reduce GHG emissions from harvesting and transportation	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf							x	x															
Forests	Avoid deforestation in direct operations and value chain	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf															x								
Forests	Avoid conversion of areas of significant biodiversity value to intensively managed forests	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf	x														x								
Forests	Restore areas of significant biodiveristy value on mill site and surrounding areas	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf		x								x													
Forests	Restore sites of decommissioned mills and other infrastructure	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf		x																					
Forests	Protect areas of significant biodiveristy value on mill site and surrounding areas	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf			x																				
Forests	Reduce operational GHG emissions	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf								x															
Forests	Reduce and reuse operational waste	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf							x																
Forests	Reduce disturbances (e.g., light, noise, vibration) from operations	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf																							
Forests	Reduce water use and waste	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf							x																
Forests	Reduce water and soil pollution	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf							x																
Forests	Reduce air pollution	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf							x																
Forests	Reduce use of harmful chemicals	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf																							
Forests	Avoid establishing new operations in/adjacent to areas of significant biodiversity value or in water-stressed regions	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf									x	x													
Forests	Reduce use of transportation	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf							x																

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Forests	Reduce impacts of transportation	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf							x																	
Forests	Reduce value chain GHG emissions	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf								x																
Forests	Reduce use of fossil-based and non-renewable materials by stimulating use of forest products	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf																								
Forests	Enhance products lifetime	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf																								
Forests	Reduce pollution from waste disposal	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf							x																	
Forests	Increase recovery rate of forest products	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf							x																	
Forests	Increase reuse of residuals and by-products by other industries	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf							x																	
Forests	Avoid establishing new landfills or recycling facilities in/adjacent to areas of significant biodiversity value and water bodies	WBCSD	WBCSD-Forest-Sector-Nature-Positive-Roadmap.pdf										x														
Freshwater	Use of recycled water such that a facility does not need to withdraw water and has no net water consumption.	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Use of treatment effluent and other non-potable water supplies such that a facility does not need to use potable water for production and operations.	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Avoid further water use through efficient use of water through behavior and technology.	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Avoid withdrawals from sensitive ecosystems and limited sources (incl. groundwater)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Avoid runoff and erosion by building green (vegetation) or grey (barrier) infrastructure along waterways and in the watershed to avoid, reduce or slow down overland flow and erosion	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Avoid habitat conversion to reduce erosion, preserve the watershed ability to store, treat and deliver water, and reduce impact to terrestrial and aquatic ecosystems	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Eliminate use of hazardous chemicals	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Zero liquid discharge of wastewater to the environment	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Installation of (or upgrade to existing) wastewater treatment facilities to reduce pollutant loading	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Reduce water use (existing or future) through efficient use of water because of behavior and technology changes	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Reduce water-intensive production components	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Reduce hard surfaces and/or create-pervious surfaces to limit surface runoff and associated erosion within the watershed	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Reduce point source pollution affecting surface and groundwater sources	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Reduce nutrient runoff by promoting/adopting agricultural best management practices (BMPs) such as regenerative agriculture	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Rehabilitation of degraded land cover in catchments, to increase infiltration (quantity) and reduce pollutant runoff (quality)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Restoring and managing wetlands and other aquatic habitats to improve water quality and quantity	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Remediate contaminated land/water in order to restore ecosystem function	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Plant/restore native vegetation to improve water quality and quantity in watersheds or along riparian/wetland buffers	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Remove alien vegetation and aggressive indigenous plant species	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Restore soil health across different degraded habitats	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Recharge aquifers and groundwater sources through solutions such as Managed Aquifer Recharge (MAR)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Restore flow regime/re-establish hydrologic connection (e.g. removing hard structures and barriers such as dams and levy's, re-operation of existing dams to better align with natural flow regime, rewetting wetlands and floodplains, etc.)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Implement regenerative agriculture to regenerate degraded agricultural landscapes	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Construct treatment wetlands or algal filters to meet water quality and quantity objectives	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Transform urban landscapes to include created waterscapes (e.g., ponds, rivers, wetlands etc.)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Creating policies and guidance that bring about a positive change in water quantity or quality in a company and its impact on the watershed	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Transform/replace unsustainable products and practices and expand sustainable product lines	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Freshwater	Influence designer behavior e.g. reduce water use or reduce nonpoint source pollution when consuming your products	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Household and personal care	Improve water stewardship throughout the value chain	B4N	Household and personal care products — Business For Nature			x				x																	
Household and personal care	Source responsibly and replace feedstocks with sustainable bio-based or other renewable materials	B4N	Household and personal care products — Business For Nature		x	x							x						x								
Household and personal care	Change customer behavior on product use and disposal through education and transparency	B4N	Household and personal care products — Business For Nature																x								

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Household and personal care	Support nature conservation and restoration through investment in responsible business practices and Nature-based Solutions (NbS)	B4N	Household and personal care products — Business For Nature		x	x							x	x								x					
Household and personal care	Expand circulatiry, offer sustainable products and packaging, and engage in collective action and policy advocacy	B4N	Household and personal care products — Business For Nature							x			x					x	x								
Land	Avoid pollution, effluents, and runoff, including acidification	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Avoid illegal logging through monitoring/patrolling and regulating forest use of all timber and non-timber products	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Manage invasive alien species (IAS)/species encroachment through practice and multiple policy instruments (e.g. monitor silvicultural interventions, remove aggressive Indigenous species, remove invasives)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Achieve zero conversion of natural lands in direct operations and supply chains	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Protect Critical Natural Habitat and areas of High Conservation Value	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Commodity production is not implemented on newly converted natural ecosystems or Core Natural Lands (especially avoid global and regional land conversion-driving commodities in Annex 1a)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	New operations, landfills, or recycling facilities are not implemented in or adjacent to newly converted natural ecosystems or Core Natural Lands	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Avoid persistent organic pollutants and chemicals with demonstrated negative impacts on biodiversity including harmful chemicals and hazardous substances	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Support reduced impact logging (RIL) with different techniques	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Reduce impact through conservation-agriculture practices	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Increase food productivity and close the gap between actual and potential yield (e.g. shade-cover system, forage improvement, improve technology and tools)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Use land, fertilizers, and pesticides more efficiently in agriculture (e.g. minimize use of chemical-based pesticides and fertilizers)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Reduce agricultural land footprint in direct operations and supply chains	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Improve sustainable forest management (e.g. enrichment planting, acahuales, diversified vertical forest structure and age composition, seasonal planning, continuous cover forestry, high-stumps, retention trees, maintenance of decaying wood, silviculture, social forestry, sustainable woodlands, mature forest, natural forest, secondary forest, improved woodlots)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Improve cropland management (e.g. brush control, crop residue management, contouring, cover crops, ground cover management, improved fallow, re-vegetation)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Improve grazing land management (e.g. tree range plantings, prescribed grazing)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Improve livestock management (e.g. agropastoral, agro-silvopastoral, silvopasture, natural pasture, perennial pastures and grains, silvopasture intensification, alterative feed)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Reduce disturbances (e.g., light, noise, vibration) from operations on surrounding environment (e.g., installation of silencers)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Monitor risks in regions of resource extraction and minimize resource exploitation of over extracted, threatened, or CITES listed species	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Reduce off-site impacts of food and nonfood production (e.g. consolidate shipments and suppliers, ensure proper waste disposal, safe disposal of hazardous waste, food storage transformation)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Improve distribution and transport (e.g. localizing food systems, optimizing road network to avoid pressures on Core Natural Lands)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Reduce food waste (post-harvest, along production and supply chains, customer, and retailer levels)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Implement water-efficient agricultural practices (e.g. minimize use of water-intensive species in water stressed areas, reduce water use in nurseries, upgraded irrigation system, rainwater harvesting, contour farming, terracing, managed drainage, protect groundwater and surface water, reestablish hydrologic connection)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Implement fire management practices (e.g., prescribed burns)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Reduce soil erosion through sustainable practices (e.g. plant vegetation buffers, conservation tillage, no-till, strip tillage, progressive or radical terraces)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Implement agroforestry (e.g. rainfed, cereal-dominated, hinterland, shade-grown coffee, flood plain, improved Milpa, irrigation, perennial crops with trees, Quesungual system, staple grains alley farming)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Prevent/reduce soil compaction and/or salinization	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Avoid establishing new water-intensive operations in water stressed areas. Protect, create, restore and reduce conversion of watersheds and coastal wetlands for habitat conservation, clean water supply and stormwater control (e.g. coastal green belt)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Avoid conversion and implement restoration of peatlands	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Promote, implement, and improve agricultural certification schemes including organic agriculture (e.g. RTRS, RSPO, organic cotton standards)	SBTN	Response-option-database-first-release.xlsx (live.com)																								

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Land	Promote and improve forest certification schemes (e.g. FSC, deforestation and conversion free; sector, supply chains, places and commodities)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Encourage and invest in a circular economy (e.g., paper sludge for bioenergy and fertilizer producers, paper fibers and fillers for the brick industry)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Increase soil organic carbon content (e.g. organic matter input through harvesting residues, biochar)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Expand and enhance sustainable intensification on agricultural lands (e.g. mixed crop-livestock production models)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Improve soil health (e.g. stabilize substrates, soil conservation, rice straw management, fertility management, mulching)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Regenerate existing plantations with sustainable practices (e.g. annual crops, agroforests, commercial trees, bamboo, enrichment strips, open field, renewal coffee, perennial crops and trees, extended rotation system, and timber outside of livestock areas)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Improve ecological productivity in working lands in line with landscape scale objectives and stakeholder needs (e.g. ecological agriculture, silvopasture, agroforestry, boarder plantings, ecological corridors)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Switch emphasis of food production towards enhancing working lands (e.g. organic agriculture, sustainable production, sustainable rate of harvest, regenerative agriculture)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Ecosystem and/or landscape restoration (e.g. natural regeneration, habitat fragmentation, native vegetation, pollinator habitat)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Restoration of biodiversity and ecosystem conservation (e.g. protective forests, trees along roads, buffer zones, wildlife corridors)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Support forest landscape restoration (e.g. reforestation, afforestation, rehabilitation, remediation of past conversion)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Restore and establish riparian buffers (e.g. streamside management, buffer zones, floodplain habitats)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Restore wetlands (sensu Ramsar definition includes rivers, lakes, floodplains, coastal areas, and others)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Support the ecological restoration of deforested and degraded land ((e.g. degraded natural lands (e.g. grasslands), quarries, decommissioned mills and other infrastructure, edge effects, pollution and toxics remediation and treatment))	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Stewardship for the provision of multiple benefits (e.g. improved land and economic and livelihood activity management)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Reward sustainable land management practices	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Leverage supply chains to transform productive systems in line with science-based targets for nature	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Champion nature positive policies	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Implement practices using a place-based project as part of a jurisdictional approach	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Reform subsidy systems	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Advocate for integrated production systems, inter-sectoral coordination and cooperation	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Establish land-use zoning, community mapping, spatial and environmental integrated landscape planning, decentralization and co-management of land resources	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Establish community forests and gardens	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Implement actions aimed at improving access to markets for inputs, outputs, and financial services	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Participate in agricultural conservation easement programs	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Advocate for and implement risk sharing and transfer mechanisms	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Support local community rights and social safeguards (e.g. collective action pathways, respect of customary land tenure, access and ownership, and/or social protection and adaptive safety nets)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Adopt weather and health insurance	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Improve policies relating to Payments for Ecosystem Services and Reducing Emissions from Deforestation and Degradation, esp. to encourage multifunctional land management (e.g. payment for enrichment plantings)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Introduce environmental incentive structures (e.g. provide financial material or in-kind support for landscape restoration)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Develop and apply methods that measure farm output in terms that are more than just yield per area, but include nutritional value and wider values in terms of both costs to the environment and society and benefits of a healthy landscape	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Land	Encourage dietary transformations (towards plant-based, whole-food diets)	SBTN	Response-option-database-first-release.xlsx (live.com)																								
Metals & Mining	Commit to No Net Loss or Biodiversity Net Gain across operations. Improve nature monitoring, documentation and research on sites.	TNFD	Additional-Sector-Guidance-Metals-and-mining.pdf (tnfd.global)																								
Metals & Mining	Consult with local governments to identify areas of high ecological value and conduct nature assessment and management of land occupied.	TNFD	Additional-Sector-Guidance-Metals-and-mining.pdf (tnfd.global)																								

Sector	Action	Source	Link to source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Paris agreement (pos/neutral/neg)
Metals & Mining	Engage in species focused habitat management and water stewardship, with enhancement of natural features and replenishment activities.	TNFD	Additional-Sector-Guidance-Metals-and-mining.pdf (tnfd.global)																								
Metals & Mining	Avoid deep sea mining as an activity.	TNFD	Additional-Sector-Guidance-Metals-and-mining.pdf (tnfd.global)																								
Metals & Mining	Adopt best practices, such as adequate lighting, suitable crossing points for linear infrastructure, visual and noise deterrents on tailings facilities, wind turbines and power infrastructure.	TNFD	Additional-Sector-Guidance-Metals-and-mining.pdf (tnfd.global)																								
Metals & Mining	Harness best practices (water audits, context based targets) and new technologies (such as reuse and recycling systems).	TNFD	Additional-Sector-Guidance-Metals-and-mining.pdf (tnfd.global)																								
Metals & Mining	Set nature-aligned procurement policy.	TNFD	Additional-Sector-Guidance-Metals-and-mining.pdf (tnfd.global)																								
Metals & Mining	Collaborate with industry association to develop common data request for suppliers.	TNFD	Additional-Sector-Guidance-Metals-and-mining.pdf (tnfd.global)																								
Metals & Mining	Set requirements for all highest risk tier 1 (direct) suppliers to conduct and disclose the outcomes of nature-related impact, dependency, risk and opportunity assessments for activities in priority location.	TNFD	Additional-Sector-Guidance-Metals-and-mining.pdf (tnfd.global)																								
Metals & Mining	Invest in precision mining tech, develop natural chemical or non-chemical extraction techniques.	TNFD	Additional-Sector-Guidance-Metals-and-mining.pdf (tnfd.global)																								
Travel and tourism	Avoid and reduce over-tourism in sensitive areas	B4N	Travel and tourism - Business For Nature	x		x	x					x													x		
Travel and tourism	Avoid and reduce resource use and pollution	B4N	Travel and tourism - Business For Nature							x									x								
Travel and tourism	Restore and regenerate tourism destinations	B4N	Travel and tourism - Business For Nature		x	x								x					x						x	x	
Travel and tourism	Transform tourism by engaging meaningfully with Indigenous Peoples and local communities	B4N	Travel and tourism - Business For Nature																						x	x	
Travel and tourism	Transform tourism by advocating for responsible travel	B4N	Travel and tourism - Business For Nature								x								x					x	x	x	
Waste Management	Avoid and reduce the emission of methane at landfill sites	B4N	Waste Management — Business For Nature								x																
Waste Management	Avoid and reduce the use of energy and water throughout waste management processes	B4N	Waste Management — Business For Nature			x																					
Waste Management	Restore and regenerate waste management sites and historically impacted ecosystems	B4N	Waste Management — Business For Nature		x	x								x													
Waste Management	Transform from waste management to resource management in a circular economy	B4N	Waste Management — Business For Nature							x								x	x								
Waste Management	Transform the sector through policy advocacy and collaboration	B4N	Waste Management — Business For Nature														x		x								
Water utilities & services	Avoid sourcing freshwater in water-stressed REGIONS and areas important to biodiversity; and reduce unsustainable freshwater use	B4N	Water utilities and services — Business For Nature			x																					
Water utilities & services	Avoid and reduce water pollution	B4N	Water utilities and services — Business For Nature							x																	
Water utilities & services	Avoid and reduce greenhouse gas emissions	B4N	Water utilities and services — Business For Nature								x																
Water utilities & services	Restore and regenerate habitats and ecosystems	B4N	Water utilities and services — Business For Nature		x	x					x			x													
Water utilities & services	Transform the sector through circularity, partnerships and policy	B4N	Water utilities and services — Business For Nature							x							x	x									

Legend	
x	GBF mapping as provided in source document
x	WBCSD — nature roadmaps

Investment actions per GBF target

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
1	**Plan and Manage all Areas To Reduce Biodiversity Loss**	**The use of sustainable agricultural practices/ varieties/ technology and/ or infrastructure that increases crop yields/ wquality on existing land without increasing the environmental footprint.**	**High**	Deployment of technology-based mapping and analysis tools and/ or alternative routing practices to protect biodiversity (for example, avoiding collision with large mammals).	Low			**Afforestation (plantations) or natural forest regeneration on degraded lands with native or naturalized species to create production buffer zones or biodiversity corridors, especially when adjacent to or connecting virgin forest or protected areas.**	**High**	**Sustainable or ecotourism ventures that meet established standards for best practices, and conserve or restore habitats or avoid increasing encroachment on habitat, and work to reduce carbon emissions.**	**Medium**	**Research and development and technology that helps to identify, monitor, report on, and verify biodiversity and business impacts. Examples include geographic information systems for biodiversity protection and artificial intelligence tools and software to track wildlife and monitor displacements in areas where poaching may occur.**	**Low**	**Conservation of key biodiversity areas through the establishment of legally recognized protected areas.**	**Medium**	Wetland conservation/ restoration to provide and sustain ecosystem services.	Low		

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Design, implementation, use, or improvement of traceability mechanisms, data, and technologies used to prevent deforestation and monitor biodiversity benefits at the corporate level or along the supply chain.	**Medium**					**Sustainable tree-crop production that incorporates native or naturalized species and does not cause or result in deforestation or loss of natural forests or any other biodiversity hotspot that has high conservation value or high carbon stock ecosystems.**	**Medium**	**Tourism concessions and operations inside marine and terrestrial conservation areas that create opportunities or incentives for enhanced biodiversity protection or reduced biodiversity threat. These opportunities could be economic (for example, alternative livelihoods), social (for example, supporting changing norms or behaviors through education/ best practice), or fiscal (for example, profit-sharing user fees with conservation areas). Tourism operations must meet recognized ecotourism standards.**	**Low**			Conservation or restoration to create biodiversity credits for meeting mitigation requirements (for example, mitigation banking). (Note: These could be linked to conservation easements set up to provide offsets via protection/ management/ restoration.)	Medium	**Conservation/ restoration of marine areas (such as seagrass beds, coral, and mangroves) that protect important species, improve habitats, and provide services or important ecological functions. In some cases, these interventions can be designed to deliver carbon and biodiversity credits (marine habitat bank).**	**Medium**		

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
		Adoption of practices and/ or technologies in supply chain management to promote zero deforestation or other positive effects on biodiversity.	High							Ecotourism ventures and operations outside conservation areas that are consistent with ecotourism principles. For example, these ventures could be located in buffer zones of protected areas, in critical habitats, or in other sensitive sites, or where there is strong community participation or ownership.	Low			A public-private partnership mechanism that rewards/ reduces tax paid by private landowners to implement new, privately managed protected areas adjacent to existing protected areas; investments in oversight and verification mechanisms to ensure correct use.	Medium				
		Production and trade of certified crops/ commodities in line with robust sustainability certifications which follow audit protocols that confirm biodiversity and potential climate benefits.	High																

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
		Alternative production practices, or products such as sustainable hydroponics and alternatives to beef, to reduce pressure on land and prevent land conversion. This includes agricultural practices that contribute to the protection of wildlife, especially endangered and threatened species (wildlifefriendly options), and businesses that promote wildlife-friendly practices to improve land management, establish corridors for wildlife movement, and reduce demand for bushmeat.	**Medium**																
		Adoption of innovation and technologies that improve land-use and agricultural practices, such as geospatial data tools and tools to detect soil degradation	High																

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
2	**Restore 30% of all Degraded Ecosystems**	**Rehabilitation of degraded lands with native and/ or naturalized species**	**High**	Measures that reduce the level of contamination in wetlands or other freshwater bodies	Low			**Reforestation with native or naturalized species resulting in biodiversity benefits and ecosystem services (for example, carbon sequestration, water quality, water supply in areas of critical ecological flow).**	**High**	**Sustainable or ecotourism ventures that meet established standards for best practices, and conserve or restore habitats or avoid increasing encroachment on habitat, and work to reduce carbon emissions.**	**Medium**			**Conservation or restoration to create biodiversity credits for meeting mitigation requirements (for example, mitigation banking). (Note: These could be linked to conservation easements set up to provide offsets via protection/ management/ restoration.)**	**Medium**	**Wetland conservation/ restoration to provide and sustain ecosystem services.**	**Low**	Natural or ecological infrastructure that prevents runoff of agrochemicals and sediment into rivers or coastal water basins (for example, swales, biofiltration).	High
		Reduction in synthetic fertilizer use by at least 20% on project implementation to reduce downstream eutrophication, and to promote use of biofertilizer and other organic solutions (for example, composting)	Medium	**Repopulation of native species in rivers and other water bodies.**	**Low**			**Afforestation (plantations) or natural forest regeneration on degraded lands with native or naturalized species to create production buffer zones or biodiversity corridors, especially when adjacent to or connecting virgin forest or protected areas.**	**High**					**Rewilding through creating and restoring habitats for wildlife, including developing biodiversity corridors.**	**Medium**	**Conservation/ restoration of marine areas (such as seagrass beds, coral, and mangroves) that protect important species, improve habitats, and provide services or important ecological functions. In some cases, these interventions can be designed to deliver carbon and biodiversity credits (marine habitat bank).**	**Medium**	Constructed wetlands for water treatment (primary through tertiary) provided that they do not interfere with, and ideally complement, any natural wetlands that are in the project's area of impact.	High

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Climate adaptation and resilience measures that also conserve and/or restore ecosystems (for example, drought-resistant seeds, nutrient cycling, water storage, ecotone levees, floodplain restoration, water storage with watershed restoration or conservation — all projects that make agribusiness more resilient to threats like flooding and drought).	Medium	**Regenerative (restorative) aquaculture production: Bivalves and seaweed to increase food production and restore ocean health.**	**Medium**									**REDD+ ventures that reduce emissions and produce carbon credits (post-Paris Agreement framework) and that generate sustained economic opportunities and social benefits for local communities.**	**Medium**	**Provision of services for restoring natural habitats (for example, use of drones to plant mangroves, monitoring services to enforce fishing quotas, repopulation of native species in a landscape).**	**Low**	**Conservation or rehabilitation of wetlands to reduce flooding and soil/water salination.**	**High**
		Regenerative agriculture: Farming and grazing practices that, among other benefits, rebuild soil organic matter, restore degraded soil biodiversity, enhance and maintain ecosystem function, and preserve native seed and livestock varieties; sustainable fiber production and other activities that focus on recuperation of the ecosystem through improved land management and that operate throughout the supply chain.	High	Prevention of stormwater and wastewater runoff into waterways, including investing in nature-based solutions for wastewater treatment, such as constructed wetlands to support removal of organic pollutants from wastewater.	Medium											Watershed management activities (linked to improved land management, agricultural practices, and sanitation) to improve water quality and reduce sedimentation in downstream ecosystems (for example, reefs).	Medium	**Conservation or rehabilitation of mangroves to reduce flooding and soil erosion, increase coastal resilience, and sequester carbon.**	**High**

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Alternative production practices, or products such as sustainable hydroponics and alternatives to beef, to reduce pressure on land and prevent land conversion. This includes agricultural practices that contribute to the protection of wildlife, especially endangered and threatened species (wildlifefriendly options), and businesses that promote wildlife-friendly practices to improve land management, establish corridors for wildlife movement, and reduce demand for bushmeat.	Medium	Improving upstream watershed activities (linked to improved land management, agricultural practices, and sanitation) to reduce sediment flow and contamination.	Medium													**Conservation or rehabilitation of coral reefs to reduce storm surges and flooding.**	**High**
		Adoption of innovation and technologies that improve land-use and agricultural practices, such as geospatial data tools and tools to detect soil degradation	High															Parametric insurance schemes for green/blue infrastructure such as coral reefs, fisheries, and coastal protection.	Medium

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
3	**Conserve 30% of Land, Waters and Seas**	Climate adaptation and resilience measures that also conserve and/or restore ecosystems (for example, drought-resistant seeds, nutrient cycling, water storage, ecotone levees, floodplain restoration, water storage with watershed restoration or conservation — all projects that make agribusiness more resilient to threats like flooding and drought).	Medium					Afforestation (plantations) or natural forest regeneration on degraded lands with native or naturalized species to create production buffer zones or biodiversity corridors, especially when adjacent to or connecting virgin forest or protected areas.	High	**Sustainable or ecotourism ventures that meet established standards for best practices, and conserve or restore habitats or avoid increasing encroachment on habitat, and work to reduce carbon emissions.**	**Medium**			**Conservation of key biodiversity areas through the establishment of legally recognized protected areas.**	**Medium**	**Wetland conservation/ restoration to provide and sustain ecosystem services.**	**Low**	Parametric insurance schemes for green/blue infrastructure such as coral reefs, fisheries, and coastal protection.	Medium

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Adoption of practices and/ or technologies in supply chain management to promote zero deforestation or other positive effects on biodiversity.	High					**Native non-timber forest products contributing to forest conservation, soil retention and recovery, and alternative livelihoods.**	**High**	**Tourism concessions and operations inside marine and terrestrial conservation areas that create opportunities or incentives for enhanced biodiversity protection or reduced biodiversity threat. These opportunities could be economic (for example, alternative livelihoods), social (for example, supporting changing norms or behaviors through education/ best practice), or fiscal (for example, profit-sharing user fees with conservation areas). Tourism operations must meet recognized ecotourism standards.**	**Low**			**Conservation or restoration to create biodiversity credits for meeting mitigation requirements (for example, mitigation banking). (Note: These could be linked to conservation easements set up to provide offsets via protection/ management/ restoration.)**	**Medium**	**Conservation and creation of wetlands to create biodiversity credits that establish wetland mitigation banks**	**Medium**		

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
														Conservation easements/ servitudes/ right of ways: Conservation easements earmark land for biodiversity conservation on private land while allowing owners to retain certain private property rights (some of these may be directly related to biodiversity credits/ mitigation banking).	Low	Conservation/ restoration of marine areas (such as seagrass beds, coral, and mangroves) that protect important species, improve habitats, and provide services or important ecological functions. In some cases, these interventions can be designed to deliver carbon and biodiversity credits (marine habitat bank).	Medium		
														Payments for ecosystem services or investments in mechanisms and conservation trust funds that support payment for ecosystem services directly linked to nature and biodiversity conservation.	Medium				

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
														A public-private partnership mechanism that rewards/ reduces tax paid by private landowners to implement new, privately managed protected areas adjacent to existing protected areas; investments in oversight and verification mechanisms to ensure correct use.	**Medium**				
								Sustainable tree-crop production that incorporates native or naturalized species and does not cause or result in deforestation or loss of natural forests or any other biodiversity hotspot that has high conservation value or high carbon stock ecosystems.	**Medium**	Ecotourism ventures and operations outside conservation areas that are consistent with ecotourism principles. For example, these ventures could be located in buffer zones of protected areas, in critical habitats, or in other sensitive sites, or where there is strong community participation or ownership.	Low			**REDD+ ventures that reduce emissions and produce carbon credits (post-Paris Agreement framework) and that generate sustained economic opportunities and social benefits for local communities.**	**Medium**				

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
4	**Halt Species Extinction, Protect Genetic Diversity, and Manage Human-Wildlife Conflicts**	Switching from monocropping to diversified cropping systems, including intercropping and use of cover crops to improve resilience and soil quality.	High	**Repopulation of native species in rivers and other water bodies.**	**Low**			**Afforestation (plantations) or natural forest regeneration on degraded lands with native or naturalized species to create production buffer zones or biodiversity corridors, especially when adjacent to or connecting virgin forest or protected areas.**	**High**			**Research and development and technology that helps to identify, monitor, report on, and verify biodiversity and business impacts. Examples include geographic information systems for biodiversity protection and artificial intelligence tools and software to track wildlife and monitor displacements in areas where poaching may occur.**	**Low**	A public-private partnership mechanism that rewards/reduces tax paid by private landowners to implement new, privately managed protected areas adjacent to existing protected areas; investments in oversight and verification mechanisms to ensure correct use.	Medium	**Conservation/ restoration of marine areas (such as seagrass beds, coral, and mangroves) that protect important species, improve habitats, and provide services or important ecological functions. In some cases, these interventions can be designed to deliver carbon and biodiversity credits (marine habitat bank).**	**Medium**		
		Cultivation of native or naturalized species that can more readily adapt to variations in production cycles, water quality/ quantity, and temperatures.	**High**	Deployment of technology-based mapping and analysis tools and/ or alternative routing practices to protect biodiversity (for example, avoiding collision with large mammals).	Low			**Sustainable tree-crop production that incorporates native or naturalized species and does not cause or result in deforestation or loss of natural forests or any other biodiversity hotspot that has high conservation value or high carbon stock ecosystems.**	**Medium**					**Rewilding through creating and restoring habitats for wildlife, including developing biodiversity corridors.**	**Medium**				

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
		Conservation and production of native or naturalized seed varieties, especially endemic species.	Medium																
		Production and trade of certified crops/ commodities in line with robust sustainability certifications which follow audit protocols that confirm biodiversity and potential climate benefits.	High																
		Alternative production practices, or products such as sustainable hydroponics and alternatives to beef, to reduce pressure on land and prevent land conversion. This includes agricultural practices that contribute to the protection of wildlife, especially endangered and threatened species (wildlifefriendly options), and businesses that promote wildlife-friendly practices to improve land management, establish corridors for wildlife movement, and reduce demand for bushmeat.	Medium																

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
5	**Ensure Sustainable, Safe and Legal Harvesting and Trade of Wild Species**			Sustainable fisheries and fishery practices: Operations compliant with gear restrictions/ modifications, offtake and sourcing procedures, and vessel modifications, and consistent with best practice for preventing fishery degradation (for example, reducing by-catch).	Low			**Native non-timber forest products contributing to forest conservation, soil retention and recovery, and alternative livelihoods.**	**High**										
6	**Reduce the Introduction of Invasive Alien Species by 50% and Minimize Their Impact**			**Installation of ballast water treatment on ships to prevent contamination with invasive species.**	**Low**							**Innovations in aviation, trucking, and logistics to avoid transporting invasive species.**	**Low**						
7	**Reduce Pollution to Levels That Are Not Harmful to Biodiversity**	**Reduction in synthetic fertilizer use by at least 20% on project implementation to reduce downstream eutrophication, and to promote use of biofertilizer and other organic solutions (for example, composting)**	**Medium**	**Measures that reduce the level of contamination in wetlands or other freshwater bodies**	**Low**	**Manufacturing, trade finance, or retail of compostable and biodegradable products, including plant-based plastics and packaging solutions that displace traditional products that impact marine, freshwater, and terrestrial biodiversity.**	**Low**					**Retrofitting existing infrastructure and construction projects to address adverse impacts on biodiversity previously caused or exacerbated by the project.**	**Medium**			**Nutrient credit schemes to reduce the amount of pollutants discharged into water bodies (nutrient trading in regulated markets).**	**Low**	**Natural or ecological infrastructure that prevents runoff of agrochemicals and sediment into rivers or coastal water basins (for example, swales, biofiltration).**	**High**

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Reduction in pesticide use by at least 20% on project implementation and promotion of biosolutions.	Low	**Installation of membrane bioreactor-type water treatment for all blackwater and graywater on ships.**	**Low**	**Manufacturing, trade finance, or retail of low-carbon and biodegradable materials (for example, Lyocell) as an alternative to cotton and fossil-based fibers.**	**Medium**									**Watershed management activities (linked to improved land management, agricultural practices, and sanitation) to improve water quality and reduce sedimentation in downstream ecosystems (for example, reefs).**	**Medium**	**Constructed wetlands for water treatment (primary through tertiary) provided that they do not interfere with, and ideally complement, any natural wetlands that are in the project's area of impact.**	**High**
		Switching from monocropping to diversified cropping systems, including intercropping and use of cover crops to improve resilience and soil quality.	High	**Installation of bilge water treatment on ships.**	**Low**	**Urban drainage systems that prevent plastic, solid waste, and pollutants runoff into freshwater and marine habitats.**	**Low**											**Watershed management practices to decrease runoff, sedimentation, and siltation, and increase recharge.**	**Medium**
		Significant reduction of tillage or implementation of no-till practices.	**High**	**Installation of technology on ships to reduce noise pollution harmful to ocean species**	**Low**	**Flood mitigation measures that prevent plastic, solid waste, or pollutants runoff.**	**Medium**											**Natural infrastructure to reduce water temperatures of used water discharged into waterways.**	**Low**

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
		Infrastructure that uses natural or combined green/gray solutions that prevent runoff of agrochemicals and sediment into rivers or coastal basins.	**Medium**	**Solid waste reception and processing facilities at ports and terminals**	**Low**	**Reduction of plastic use in product design and manufacture, and use of recycled plastics for residual material needs.**	**Medium**											**Natural infrastructure or a combination of natural and gray infrastructure focused on managing stormwater and integrating conventional coastal and riverine flood protection infrastructure with ecological infrastructure (for example, mangroves with seawalls, and marshes with levees).**	**High**
		Efficient irrigation — promote efficient water allocation, water recycling, sustainable reuse of graywater, rainwater harvesting, and utilization of native species that have low water consumption. This is conditional to avoid depletion of natural resources.	High	**Manufacturing or retail of ocean- and water-friendly household products (for example, biodegradable and phosphatefree products such as detergent, shampoos, soaps, deodorants, cleaners; microbead-free toothpaste; non-plastic packaging).**	**Low**	**Support for research and innovative technology aimed at recycling single-use plastic as part of larger-scale plastic recycling efforts.**	**Medium**											**Use of forest buffers, agricultural strips, swales, and other techniques to avoid runoff of nutrients and sediments.**	**Medium**

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Regenerative agriculture: Farming and grazing practices that, among other benefits, rebuild soil organic matter, restore degraded soil biodiversity, enhance and maintain ecosystem function, and preserve native seed and livestock varieties; sustainable fiber production and other activities that focus on recuperation of the ecosystem through improved land management and that operate throughout the supply chain.	High	**Reduction of downstream eutrophication through the replacement of phosphate- or nitrogen-based synthetic fertilizers with non-synthetic organic fertilizers (linked also to improved agricultural practices).**	**Medium**	**Plastic recycling activities and facilities.**	**Medium**											Green/ blue urban infrastructure such as green roofs, green facades, permeable surfaces, rain gardens, bioswales, canals, and ponds to address the effects of droughts, floods, and urban heat.	High
		Adoption of innovation and technologies that improve land-use and agricultural practices, such as geospatial data tools and tools to detect soil degradation	High	**Prevention of stormwater and wastewater runoff into waterways, including investing in nature-based solutions for wastewater treatment, such as constructed wetlands to support removal of organic pollutants from wastewater.**	**Medium**	**Reuse or sustainable repurposing of plastics.**	**Medium**												

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GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
				Upgrading wastewater treatment plants (agricultural, industrial, commercial, residential, or city level) to eliminate all pollutants harmful to biodiversity.	**Low**														
				Improving upstream watershed activities (linked to improved land management, agricultural practices, and sanitation) to reduce sediment flow and contamination.	**Medium**														
8	**Minimize the Impacts of Climate Change on Biodiversity and Build Resilience**	Rehabilitation of degraded lands with native and/ or naturalized species	High	Measures that achieve conservation, greater efficiency, and sustainable water use, including at least a 20% reduction in water use in agricultural production, manufacturing and processing, construction and building, and infrastructure development.	Medium			**Reforestation with native or naturalized species resulting in biodiversity benefits and ecosystem services (for example, carbon sequestration, water quality, water supply in areas of critical ecological flow).**	**High**					**Fire management/ fire risk reduction programs that finance management and interventions that directly reduce fire threats and have demonstrated a benefit to biodiversity.**	**High**	Wetland conservation/ restoration to provide and sustain ecosystem services.	Low	Natural or ecological infrastructure that prevents runoff of agrochemicals and sediment into rivers or coastal water basins (for example, swales, biofiltration).	High

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Switching from monocropping to diversified cropping systems, including intercropping and use of cover crops to improve resilience and soil quality.	High					Afforestation (plantations) or natural forest regeneration on degraded lands with native or naturalized species to create production buffer zones or biodiversity corridors, especially when adjacent to or connecting virgin forest or protected areas.	High							Conservation and creation of wetlands to create biodiversity credits that establish wetland mitigation banks	Medium	Constructed wetlands for water treatment (primary through tertiary) provided that they do not interfere with, and ideally complement, any natural wetlands that are in the project's area of impact.	High
		Significant reduction of tillage or implementation of no-till practices.	**High**															**Watershed management practices to decrease runoff, sedimentation, and siltation, and increase recharge.**	**Medium**
		Cultivation of native or naturalized species that can more readily adapt to variations in production cycles, water quality/quantity, and temperatures.	High															**Natural infrastructure or a combination of natural and gray infrastructure focused on managing stormwater and integrating conventional coastal and riverine flood protection infrastructure with ecological infrastructure (for example, mangroves with seawalls, and marshes with levees).**	**High**

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		Design, implementation, use, or improvement of traceability mechanisms, data, and technologies used to prevent deforestation and monitor biodiversity benefits at the corporate level or along the supply chain.	Medium															**Conservation or rehabilitation of wetlands to reduce flooding and soil/water salination.**	**High**
		Efficient irrigation — promote efficient water allocation, water recycling, sustainable reuse of graywater, rainwater harvesting, and utilization of native species that have low water consumption. This is conditional to avoid depletion of natural resources.	High															**Conservation or rehabilitation of mangroves to reduce flooding and soil erosion, increase coastal resilience, and sequester carbon.**	**High**

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Climate adaptation and resilience measures that also conserve and/or restore ecosystems (for example, drought-resistant seeds, nutrient cycling, water storage, ecotone levees, floodplain restoration, water storage with watershed restoration or conservation — all projects that make agribusiness more resilient to threats like flooding and drought).	**Medium**															**Conservation or rehabilitation of coral reefs to reduce storm surges and flooding.**	**High**
		Adoption of practices and/ or technologies in supply chain management to promote zero deforestation or other positive effects on biodiversity.	High															Green/ blue urban infrastructure such as green roofs, green facades, permeable surfaces, rain gardens, bioswales, canals, and ponds to address the effects of droughts, floods, and urban heat.	High

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Regenerative agriculture: Farming and grazing practices that, among other benefits, rebuild soil organic matter, restore degraded soil biodiversity, enhance and maintain ecosystem function, and preserve native seed and livestock varieties; sustainable fiber production and other activities that focus on recuperation of the ecosystem through improved land management and that operate throughout the supply chain.	**High**															Nature-based solutions for solar farms to cool solar panels and enhance their performance (for example, seeding with native grasses and flowers, agrivoltaics).	High
9	**Manage Wild Species Sustainably To Benefit People**													Rewilding through creating and restoring habitats for wildlife, including developing biodiversity corridors.	Medium				
				Repopulation of native species in rivers and other water bodies.	Low			**Native non-timber forest products contributing to forest conservation, soil retention and recovery, and alternative livelihoods.**	**High**					REDD+ ventures that reduce emissions and produce carbon credits (post-Paris Agreement framework) and that generate sustained economic opportunities and social benefits for local communities.	Medium				

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
10	**Enhance Biodiversity and Sustainability in Agriculture, Aquaculture, Fisheries, and Forestry**	**Rehabilitation of degraded lands with native and/ or naturalized species**	**High**	**Measures that achieve conservation, greater efficiency, and sustainable water use, including at least a 20% reduction in water use in agricultural production, manufacturing and processing, construction and building, and infrastructure development.**	**Medium**			**Reforestation with native or naturalized species resulting in biodiversity benefits and ecosystem services (for example, carbon sequestration, water quality, water supply in areas of critical ecological flow).**	**High**					**A public-private partnership mechanism that rewards/ reduces tax paid by private landowners to implement new, privately managed protected areas adjacent to existing protected areas; investments in oversight and verification mechanisms to ensure correct use.**	**Medium**	**Provision of services for restoring natural habitats (for example, use of drones to plant mangroves, monitoring services to enforce fishing quotas, repopulation of native species in a landscape).**	**Low**	Watershed management practices to decrease runoff, sedimentation, and siltation, and increase recharge.	Medium
		Reduction in synthetic fertilizer use by at least 20% on project implementation to reduce downstream eutrophication, and to promote use of biofertilizer and other organic solutions (for example, composting)	**Medium**	Repopulation of native species in rivers and other water bodies.	Low			**Afforestation (plantations) or natural forest regeneration on degraded lands with native or naturalized species to create production buffer zones or biodiversity corridors, especially when adjacent to or connecting virgin forest or protected areas.**	**High**					Fire management/ fire risk reduction programs that finance management and interventions that directly reduce fire threats and have demonstrated a benefit to biodiversity.	High	**Watershed management activities (linked to improved land management, agricultural practices, and sanitation) to improve water quality and reduce sedimentation in downstream ecosystems (for example, reefs).**	**Medium**	Use of forest buffers, agricultural strips, swales, and other techniques to avoid runoff of nutrients and sediments.	Medium

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GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Reduction in pesticide use by at least 20% on project implementation and promotion of biosolutions.	Low	**Production, trade, or retail of seafood products meeting or exceeding best practice certification standards.**	**Low**			**Sustainable forest management: Forest production and management that meets international best practices and internationally accepted quality certification standards to ensure ecological, economic, and social benefits.**	**Medium**										
		Switching from monocropping to diversified cropping systems, including intercropping and use of cover crops to improve resilience and soil quality.	**High**	**Sustainable aquaculture production: Aquaculture with a certification that confirms that the investment does not undermine the function and resilience of ecosystems, such as mangroves, salt marshes, seagrasses, and critical habitats.**	**High**			**Sustainable tree-crop production that incorporates native or naturalized species and does not cause or result in deforestation or loss of natural forests or any other biodiversity hotspot that has high conservation value or high carbon stock ecosystems.**	**Medium**										
		Significant reduction of tillage or implementation of no-till practices.	**High**	**Regenerative (restorative) aquaculture production: Bivalves and seaweed to increase food production and restore ocean health.**	**Medium**			**Agroforestry systems linked to sustainable agricultural practices. Mixed tree and crop production, using native or naturalized species, appropriate for local climate conditions.**	**High**										

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		Cultivation of native or naturalized species that can more readily adapt to variations in production cycles, water quality/ quantity, and temperatures.	High	Sustainable fisheries and fishery practices: Operations compliant with gear restrictions/ modifications, offtake and sourcing procedures, and vessel modifications, and consistent with best practice for preventing fishery degradation (for example, reducing by-catch).	Low														
		The use of sustainable agricultural practices/ varieties/ technology and/ or infrastructure that increases crop yields/ quality on existing land without increasing the environmental footprint.	High	Adoption of practices and/ or technologies in supply chain management (including cold storage, fish processing facilities, and shipping) to reduce loss, expand access to markets, and reduce transport time.	Low														
		Design, implementation, use, or improvement of traceability mechanisms, data, and technologies used to prevent deforestation and monitor biodiversity benefits at the corporate level or along the supply chain.	Medium	Reduction of downstream eutrophication through the replacement of phosphate- or nitrogen-based synthetic fertilizers with non-synthetic organic fertilizers (linked also to improved agricultural practices).	Medium														

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Efficient irrigation — promote efficient water allocation, water recycling, sustainable reuse of graywater, rainwater harvesting, and utilization of native species that have low water consumption. This is conditional to avoid depletion of natural resources.	**High**	Improving upstream watershed activities (linked to improved land management, agricultural practices, and sanitation) to reduce sediment flow and contamination.	Medium														
		Climate adaptation and resilience measures that also conserve and/or restore ecosystems (for example, drought-resistant seeds, nutrient cycling, water storage, ecotone levees, floodplain restoration, water storage with watershed restoration or conservation — all projects that make agribusiness more resilient to threats like flooding and drought).	**Medium**																
		Conservation and production of native or naturalized seed varieties, especially endemic species.	**Medium**																

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
		Adoption of practices and/ or technologies in supply chain management to promote zero deforestation or other positive effects on biodiversity.	High																
		Regenerative agriculture: Farming and grazing practices that, among other benefits, rebuild soil organic matter, restore degraded soil biodiversity, enhance and maintain ecosystem function, and preserve native seed and livestock varieties; sustainable fiber production and other activities that focus on recuperation of the ecosystem through improved land management and that operate throughout the supply chain.	High																
		Production and trade of certified crops/ commodities in line with robust sustainability certifications which follow audit protocols that confirm biodiversity and potential climate benefits.	High																

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
		Alternative production practices, or products such as sustainable hydroponics and alternatives to beef, to reduce pressure on land and prevent land conversion. This includes agricultural practices that contribute to the protection of wildlife, especially endangered and threatened species (wildlifefriendly options), and businesses that promote wildlife-friendly practices to improve land management, establish corridors for wildlife movement, and reduce demand for bushmeat.	Medium																
		Adoption of innovation and technologies that improve land-use and agricultural practices, such as geospatial data tools and tools to detect soil degradation	High																

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GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
11	**Restore, Maintain and Enhance Nature's Contributions to People**	Rehabilitation of degraded lands with native and/ or naturalized species	High	Measures that reduce the level of contamination in wetlands or other freshwater bodies	Low			**Reforestation with native or naturalized species resulting in biodiversity benefits and ecosystem services (for example, carbon sequestration, water quality, water supply in areas of critical ecological flow).**	**High**			Retrofitting existing infrastructure and construction projects to address adverse impacts on biodiversity previously caused or exacerbated by the project.	Medium	Conservation of key biodiversity areas through the establishment of legally recognized protected areas.	Medium	**Wetland conservation/ restoration to provide and sustain ecosystem services.**	**Low**	**Natural or ecological infrastructure that prevents runoff of agrochemicals and sediment into rivers or coastal water basins (for example, swales, biofiltration).**	**High**
		Reduction in synthetic fertilizer use by at least 20% on project implementation to reduce downstream eutrophication, and to promote use of biofertilizer and other organic solutions (for example, composting)	Medium	Sustainable aquaculture production: Aquaculture with a certification that confirms that the investment does not undermine the function and resilience of ecosystems, such as mangroves, salt marshes, seagrasses, and critical habitats.	High			Native non-timber forest products contributing to forest conservation, soil retention and recovery, and alternative livelihoods.	High					Conservation or restoration to create biodiversity credits for meeting mitigation requirements (for example, mitigation banking). (Note: These could be linked to conservation easements set up to provide offsets via protection/ management/ restoration.)	Medium	**Conservation and creation of wetlands to create biodiversity credits that establish wetland mitigation banks**	**Medium**	**Constructed wetlands for water treatment (primary through tertiary) provided that they do not interfere with, and ideally complement, any natural wetlands that are in the project's area of impact.**	**High**

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Infrastructure that uses natural or combined green/gray solutions that prevent runoff of agrochemicals and sediment into rivers or coastal basins	**Medium**	**Prevention of stormwater and wastewater runoff into waterways, including investing in nature-based solutions for wastewater treatment, such as constructed wetlands to support removal of organic pollutants from wastewater.**	**Medium**									Conservation easements/ servitudes/ right of ways: Conservation easements earmark land for biodiversity conservation on private land while allowing owners to retain certain private property rights (some of these may be directly related to biodiversity credits/ mitigation banking).	Low	**Conservation/ restoration of marine areas (such as seagrass beds, coral, and mangroves) that protect important species, improve habitats, and provide services or important ecological functions. In some cases, these interventions can be designed to deliver carbon and biodiversity credits (marine habitat bank).**	**Medium**	**Watershed management practices to decrease runoff, sedimentation, and siltation, and increase recharge.**	**Medium**
		Climate adaptation and resilience measures that also conserve and/or restore ecosystems (for example, drought-resistant seeds, nutrient cycling, water storage, ecotone levees, floodplain restoration, water storage with watershed restoration or conservation — all projects that make agribusiness more resilient to threats like flooding and drought).	**Medium**											**Payments for ecosystem services or investments in mechanisms and conservation trust funds that support payment for ecosystem services directly linked to nature and biodiversity conservation.**	**Medium**	**Provision of services for restoring natural habitats (for example, use of drones to plant mangroves, monitoring services to enforce fishing quotas, repopulation of native species in a landscape).**	**Low**	Natural infrastructure to reduce water temperatures of used water discharged into waterways.	Low

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
		Regenerative agriculture: Farming and grazing practices that, among other benefits, rebuild soil organic matter, restore degraded soil biodiversity, enhance and maintain ecosystem function, and preserve native seed and livestock varieties; sustainable fiber production and other activities that focus on recuperation of the ecosystem through improved land management and that operate throughout the supply chain.	**High**											**A public-private partnership mechanism that rewards/ reduces tax paid by private landowners to implement new, privately managed protected areas adjacent to existing protected areas; investments in oversight and verification mechanisms to ensure correct use.**	**Medium**	**Watershed management activities (linked to improved land management, agricultural practices, and sanitation) to improve water quality and reduce sedimentation in downstream ecosystems (for example, reefs).**	**Medium**	Natural infrastructure or a combination of natural and gray infrastructure focused on managing stormwater and integrating conventional coastal and riverine flood protection infrastructure with ecological infrastructure (for example, mangroves with seawalls, and marshes with levees).	High
														Rewilding through creating and restoring habitats for wildlife, including developing biodiversity corridors.	Medium			**Conservation or rehabilitation of wetlands to reduce flooding and soil/water salination.**	**High**
														Fire management/ fire risk reduction programs that finance management and interventions that directly reduce fire threats and have demonstrated a benefit to biodiversity.	High			**Conservation or rehabilitation of mangroves to reduce flooding and soil erosion, increase coastal resilience, and sequester carbon.**	**High**

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
																		Conservation or rehabilitation of coral reefs to reduce storm surges and flooding.	**High**
																		Use of forest buffers, agricultural strips, swales, and other techniques to avoid runoff of nutrients and sediments.	Medium
																		Parametric insurance schemes for green/blue infrastructure such as coral reefs, fisheries, and coastal protection.	**Medium**
																		Green/ blue urban infrastructure such as green roofs, green facades, permeable surfaces, rain gardens, bioswales, canals, and ponds to address the effects of droughts, floods, and urban heat.	**High**
														REDD+ ventures that reduce emissions and produce carbon credits (post-Paris Agreement framework) and that generate sustained economic opportunities and social benefits for local communities.	**Medium**			**Nature-based solutions for solar farms to cool solar panels and enhance their performance (for example, seeding with native grasses and flowers, agrivoltaics).**	**High**

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
12	**Enhance Green Spaces and Urban Planning for Human Well-Being and Biodiversity**			Prevention of stormwater and wastewater runoff into waterways, including investing in nature-based solutions for wastewater treatment, such as constructed wetlands to support removal of organic pollutants from wastewater.	Medium	Urban drainage systems that prevent plastic, solid waste, and pollutants runoff into freshwater and marine habitats.	Low					Retrofitting existing infrastructure and construction projects to address adverse impacts on biodiversity previously caused or exacerbated by the project.	Medium					Natural infrastructure or a combination of natural and gray infrastructure focused on managing stormwater and integrating conventional coastal and riverine flood protection infrastructure with ecological infrastructure (for example, mangroves with seawalls, and marshes with levees).	High
						Flood mitigation measures that prevent plastic, solid waste, or pollutants runoff.	Medium											**Green/ blue urban infrastructure such as green roofs, green facades, permeable surfaces, rain gardens, bioswales, canals, and ponds to address the effects of droughts, floods, and urban heat.**	**High**
13	**Increase the Sharing of Benefits From Genetic Resources, Digital Sequence Information and Traditional Knowledge**																		

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
14	**Integrate Biodiversity in Decision-Making at Every Level**									**Tourism concessions and operations inside marine and terrestrial conservation areas that create opportunities or incentives for enhanced biodiversity protection or reduced biodiversity threat. These opportunities could be economic (for example, alternative livelihoods), social (for example, supporting changing norms or behaviors through education/ best practice), or fiscal (for example, profit-sharing user fees with conservation areas). Tourism operations must meet recognized ecotourism standards.**	**Low**	Research and development and technology that helps to identify, monitor, report on, and verify biodiversity and business impacts. Examples include geographic information systems for biodiversity protection and artificial intelligence tools and software to track wildlife and monitor displacements in areas where poaching may occur.	Low	Conservation or restoration to create biodiversity credits for meeting mitigation requirements (for example, mitigation banking). (Note: These could be linked to conservation easements set up to provide offsets via protection/ management/ restoration.)	Medium	Conservation and creation of wetlands to create biodiversity credits that establish wetland mitigation banks	Medium		

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
														Conservation easements/ servitudes/ right of ways: Conservation easements earmark land for biodiversity conservation on private land while allowing owners to retain certain private property rights (some of these may be directly related to biodiversity credits/mitigation banking).	Low	Provision of services for restoring natural habitats (for example, use of drones to plant mangroves, monitoring services to enforce fishing quotas, repopulation of native species in a landscape).	Low		
														A public-private partnership mechanism that rewards/reduces tax paid by private landowners to implement new, privately managed protected areas adjacent to existing protected areas; investments in oversight and verification mechanisms to ensure correct use.	Medium	Nutrient credit schemes to reduce the amount of pollutants discharged into water bodies (nutrient trading in regulated markets).	Low		

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
15	**Businesses Assess, Disclose and Reduce Biodiversity-Related Risks and Negative Impacts**											Research and development and technology that helps to identify, monitor, report on, and verify biodiversity and business impacts. Examples include geographic information systems for biodiversity protection and artificial intelligence tools and software to track wildlife and monitor displacements in areas where poaching may occur.	Low						
16	**Enable Sustainable Consumption Choices To Reduce Waste and Overconsumption**	**Production and trade of certified crops/ commodities in line with robust sustainability certifications which follow audit protocols that confirm biodiversity and potential climate benefits.**	**High**	Development and manufacturing of water conservation products (for example, low-flow shower heads, faucet aerators, water recyclers, and low-flow toilets) for residential and commercial use.	Medium	Manufacturing, trade finance, or retail of compostable and biodegradable products, including plant-based plastics and packaging solutions that displace traditional products that impact marine, freshwater, and terrestrial biodiversity.	Low	Sustainable forest management: Forest production and management that meets international best practices and internationally accepted quality certification standards to ensure ecological, economic, and social benefits.	Medium	Sustainable or ecotourism ventures that meet established standards for best practices, and conserve or restore habitats or avoid increasing encroachment on habitat, and work to reduce carbon emissions.	Medium								

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Alternative production practices, or products such as sustainable hydroponics and alternatives to beef, to reduce pressure on land and prevent land conversion. This includes agricultural practices that contribute to the protection of wildlife, especially endangered and threatened species (wildlifefriendly options), and businesses that promote wildlife-friendly practices to improve land management, establish corridors for wildlife movement, and reduce demand for bushmeat.	Medium	Production, trade, or retail of seafood products meeting or exceeding best practice certification standards.	Low	Manufacturing, trade finance, or retail of low-carbon and biodegradable materials (for example, Lyocell) as an alternative to cotton and fossil-based fibers.	Medium			Tourism concessions and operations inside marine and terrestrial conservation areas that create opportunities or incentives for enhanced biodiversity protection or reduced biodiversity threat. These opportunities could be economic (for example, alternative livelihoods), social (for example, supporting changing norms or behaviors through education/best practice), or fiscal (for example, profit-sharing user fees with conservation areas). Tourism operations must meet recognized ecotourism standards.	Low								

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
		Alternative production practices, or products such as sustainable hydroponics and alternatives to beef, to reduce pressure on land and prevent land conversion. This includes agricultural practices that contribute to the protection of wildlife, especially endangered and threatened species (wildlifefriendly options), and businesses that promote wildlife-friendly practices to improve land management, establish corridors for wildlife movement, and reduce demand for bushmeat.	Medium	Sustainable aquaculture production: Aquaculture with a certification that confirms that the investment does not undermine the function and resilience of ecosystems, such as mangroves, salt marshes, seagrasses, and critical habitats.	High	Reduction of plastic use in product design and manufacture, and use of recycled plastics for residual material needs.	Medium			Ecotourism ventures and operations outside conservation areas that are consistent with ecotourism principles. For example, these ventures could be located in buffer zones of protected areas, in critical habitats, or in other sensitive sites, or where there is strong community participation or ownership.	Low								
				Regenerative (restorative) aquaculture production: Bivalves and seaweed to increase food production and restore ocean health.	Medium	Support for research and innovative technology aimed at recycling single-use plastic as part of larger-scale plastic recycling efforts.	Medium												
				Adoption of practices and/ or technologies in supply chain management (including cold storage, fish processing facilities, and shipping) to reduce loss, expand access to markets, and reduce transport time.	**Low**	Reuse or sustainable repurposing of plastics.	Medium												

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GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
				Manufacturing or retail of ocean- and water-friendly household products (for example, biodegradable and phosphatefree products such as detergent, shampoos, soaps, deodorants, cleaners; microbead-free toothpaste; non-plastic packaging).	Low														
17	**Strengthen Biosafety and Distribute the Benefits of Biotechnology**																		
18	**Reduce Harmful Incentives by at Least $500 Billion per Year, and Scale Up Positive Incentives for Biodiversity**																		
19	**Mobilize $200 Billion per Year for Biodiversity From all Sources, Including $30 Billion Through International Finance**													**Conservation or restoration to create biodiversity credits for meeting mitigation requirements (for example, mitigation banking). (Note: These could be linked to conservation easements set up to provide offsets via protection/ management/ restoration.)**	**Medium**	**Conservation and creation of wetlands to create biodiversity credits that establish wetland mitigation banks**	**Medium**	**Parametric insurance schemes for green/blue infrastructure such as coral reefs, fisheries, and coastal protection.**	**Medium**

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
														Conservation easements/ servitudes/ right of ways: Conservation easements earmark land for biodiversity conservation on private land while allowing owners to retain certain private property rights (some of these may be directly related to biodiversity credits/ mitigation banking).	Low	Conservation/ restoration of marine areas (such as seagrass beds, coral, and mangroves) that protect important species, improve habitats, and provide services or important ecological functions. In some cases, these interventions can be designed to deliver carbon and biodiversity credits (marine habitat bank).	Medium		
														Payments for ecosystem services or investments in mechanisms and conservation trust funds that support payment for ecosystem services directly linked to nature and biodiversity conservation.	Medium	Nutrient credit schemes to reduce the amount of pollutants discharged into water bodies (nutrient trading in regulated markets).	Low		

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	GBF Target name	Productive land use/agriculture	Alignment to Paris Agreement	Freshwater/ marine sustainable production	Alignment to Paris Agreement	Waste and plastic management	Alignment to Paris Agreement	Forestry and plantations	Alignment to Paris Agreement	Tourism/ ecotourism services	Alignment to Paris Agreement	Other investments	Alignment to Paris Agreement	Conservation land use/ terrestrial habitat conservation	Alignment to Paris Agreement	Freshwater and marine habitat conservation	Alignment to Paris Agreement	Nature-based solutions	Alignment to Paris Agreement
														A public-private partnership mechanism that rewards/ reduces tax paid by private landowners to implement new, privately managed protected areas adjacent to existing protected areas; investments in oversight and verification mechanisms to ensure correct use.	Medium				
														REDD+ ventures that reduce emissions and produce carbon credits (post-Paris Agreement framework) and that generate sustained economic opportunities and social benefits for local communities.	Medium				

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
20	**Strengthen capacity-building, Technology Transfer, and Scientific and Technical Cooperation for Biodiversity**	Adoption of innovation and technologies that improve land-use and agricultural practices, such as geospatial data tools and tools to detect soil degradation	High									Research and development and technology that helps to identify, monitor, report on, and verify biodiversity and business impacts. Examples include geographic information systems for biodiversity protection and artificial intelligence tools and software to track wildlife and monitor displacements in areas where poaching may occur.	Low						
21	**Ensure That Knowledge Is Available and Accessible To Guide Biodiversity Action**											Research and development and technology that helps to identify, monitor, report on, and verify biodiversity and business impacts. Examples include geographic information systems for biodiversity protection and artificial intelligence tools and software to track wildlife and monitor displacements in areas where poaching may occur.	Low						

		Investment activities that seek to generate biodiversity co-benefits												Investments in biodiversity conservation and/or restoration as the primary objective				Investments in nature-based solutions to conserve, enhance, and restore ecosystems and biodiversity	
GBF Target	**GBF Target name**	**Productive land use/agriculture**	**Alignment to Paris Agreement**	**Freshwater/ marine sustainable production**	**Alignment to Paris Agreement**	**Waste and plastic management**	**Alignment to Paris Agreement**	**Forestry and plantations**	**Alignment to Paris Agreement**	**Tourism/ ecotourism services**	**Alignment to Paris Agreement**	**Other investments**	**Alignment to Paris Agreement**	**Conservation land use/ terrestrial habitat conservation**	**Alignment to Paris Agreement**	**Freshwater and marine habitat conservation**	**Alignment to Paris Agreement**	**Nature-based solutions**	**Alignment to Paris Agreement**
22	**Ensure Participation in Decision-Making and Access to Justice and Information Related to Biodiversity for all**									Ecotourism ventures and operations outside conservation areas that are consistent with ecotourism principles. For example, these ventures could be located in buffer zones of protected areas, in critical habitats, or in other sensitive sites, or where there is strong community participation or ownership.	Low								
23	**Ensure Gender Equality and a Gender-Responsive Approach for Biodiversity Action**																		

Source: Annex I, IFC Biodiversity Finance Reference Guide

Legend	
text	**direct linkages**
text	indirect linkages
Explanation of alignment to Paris Agreement	
High	Contributes to Mitigation and Adaptation
Medium	Contributes to Mitigation or Adaptation
Low	Contributes to neither Mitigation or Adaptation

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