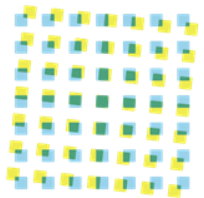# About Nature

—

biodiversity, water, resources and circular economy

sustainserv

Inspiring Meaningful Change

Nature in brief

What Topics Are Summarized Under Nature

Nature is an umbrella term in corporate strategy and reporting, summarizing:

➤ Biodiversity (species, ecosystem integrity, genetic diversity)

➤ Water (availability, quality, watershed resilience)

➤ Land use (deforestation, soil health, land conversion)

➤ Pollution (chemical, plastic, nutrient, and waste contamination)

➤ Circular Economy (resource stewardship, recycling, regeneration)

➤ Ecosystem services (e.g., pollination, climate regulation, flood protection)

Sustainserv's take

1. **Nature is a core business risk.** Mismanaging biodiversity, water, and pollution can threaten a company's survival.
2. **Global standards drive action.** Frameworks like TNFD, IFRS, GRI and ESRS require companies to measure and report nature impacts.
3. **Evidence-based strategies are vital.** Assess, plan, engage, and disclose - partnering with our experts helps avoid costly mistakes.

! Nature – biodiversity, water, resources and circular economy - sustainserv.com

Our Engagement

Lead of German TNFD Consultation Group

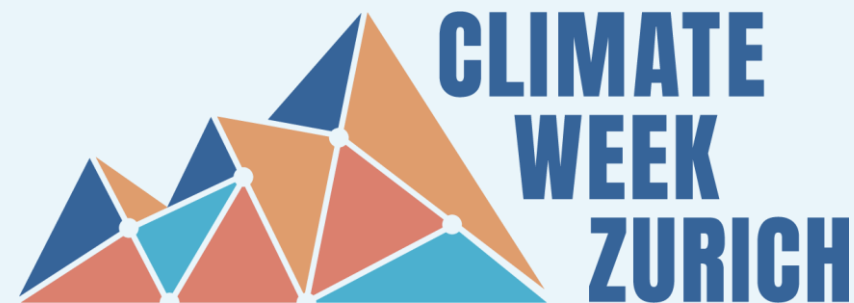Neues Netzwerk zur naturbezogenen Finanzberichterstattung gestartet - sustainserv.com

See: Deutsche TNFD Consultation Group - BAUM e.V.

UN Global Compact Switzerland and Liechtenstein member and engaged in the GCNSL Nature Exchange Group

Nature Exchange Group | GCNSL

Bronze Sponsor at Climate Week Zürich

Climate Week Zurich (May 2026) - sustainserv.com

See: https://climateweekzurich.org/

New York City Climate Week event host

Sustainserv's NYC Climate Week Event - sustainserv.com

Project Experiences and Tools

Our experiences

- Climate and Nature risk assessments and ERM integration for different industries

- Water dependency and impact evaluations

- Biodiversity analysis and risk assessment for industrial and financial sector clients

- Circularity and resources use optimization using Ecodesign concepts

Our Toolbox (open access and commercial)

- ENCORE (by UNEP)

- Risk filter suite for biodiversity and water (by WWF)

- Aqueduct Risk Filter Atlas (by WRI)

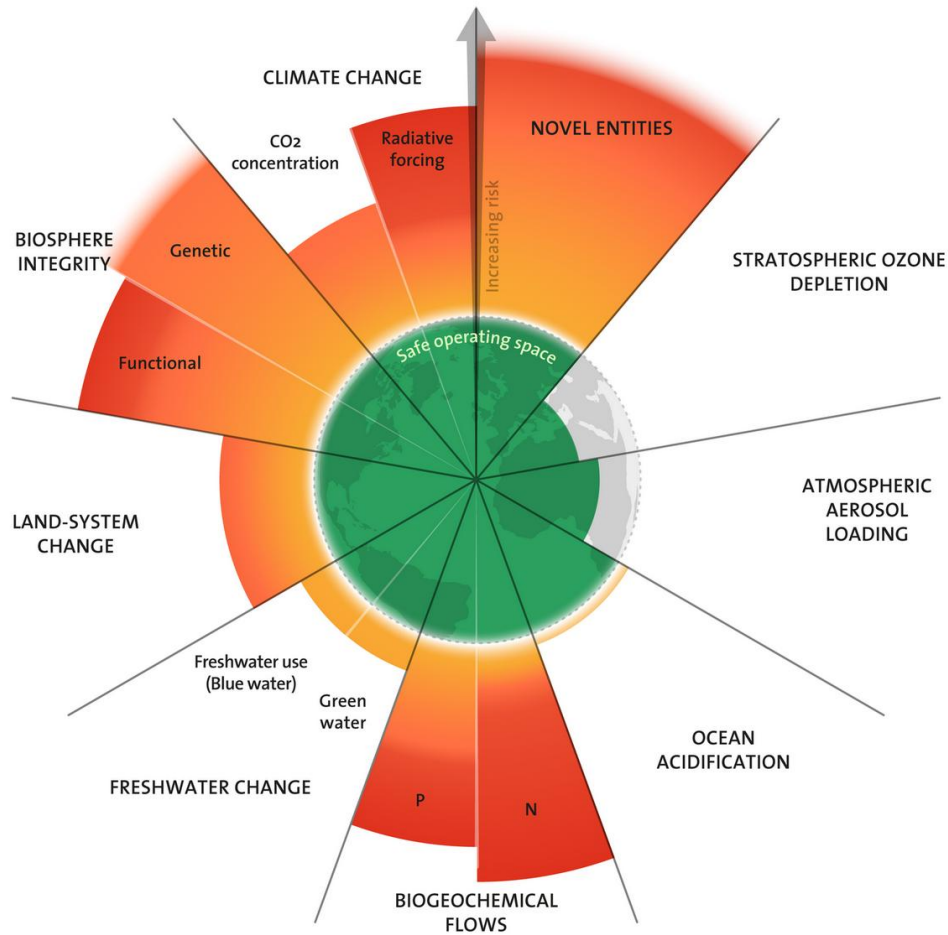- Thinkhazard

- Correntics

- Climada

Reach out for client references and further client-specific tools.

Why ...care about Nature?

Planetary Boundaries – Today

The 2025 update to the Planetary boundaries. Licensed under CC BY-NC-ND 3.0. Credit: "Azote for Stockholm Resilience Centre, based on analysis in Sakschewski and Caesar et al. 2025".

Sustainserv's take

➤ Global boundaries have local implications, e.g., on
  • biodiversity
  • ecosystem services
  • natural resources

➤ 7 out of 9 boundaries have already been crossed (2025).

Global Risks – Future

FIGURE C | **Global risks ranked by severity over the short and long term**

"Please estimate the likely impact (severity) of the following risks over a 2-year and 10-year period."

Risk categories

- Economic
- Environmental
- Geopolitical
- Societal
- Technological

2 years

1st	Misinformation and disinformation
2nd	Extreme weather events
3rd	State-based armed conflict
4th	Societal polarization
5th	Cyber espionage and warfare
6th	Pollution
7th	Inequality
8th	Involuntary migration or displacement
9th	Geoeconomic confrontation
10th	Erosion of human rights and/or civic freedoms

10 years

1st	Extreme weather events
2nd	Biodiversity loss and ecosystem collapse
3rd	Critical change to Earth systems
4th	Natural resource shortages
5th	Misinformation and disinformation
6th	Adverse outcomes of AI technologies
7th	Inequality
8th	Societal polarization
9th	Cyber espionage and warfare
10th	Pollution

Source
World Economic Forum Global Risks
Perception Survey 2024-2025.

Sustainserv's take

➢ 5 out of the 10 most severe long term risks are nature-related.

➢ Every business faces nature-related risks: In its own operations, its value chain or via financial markets.

What

... do corporates need to know and do about nature?

The Big 5: Drivers of Change

Climate change

Example:
Do you know all emissions in your value chain?

Land/ freshwater/ ocean use change

Example:
What is the land footprint of your business?

Resource use/ replenishment

Example:
How much water and other resources do you use in circularity?

Pollution/ pollution removal

Example:
Which critical substances are used in your value chain?

Invasive alien species introduction/ removal

Example:
Which of your used ecosystem services affect biodiversity?

Sustainserv's take

➤ Businesses usually have multiple interconnections to nature-related topics and the drivers of nature change.

➤ Many businesses require a structured holistic approach for nature.
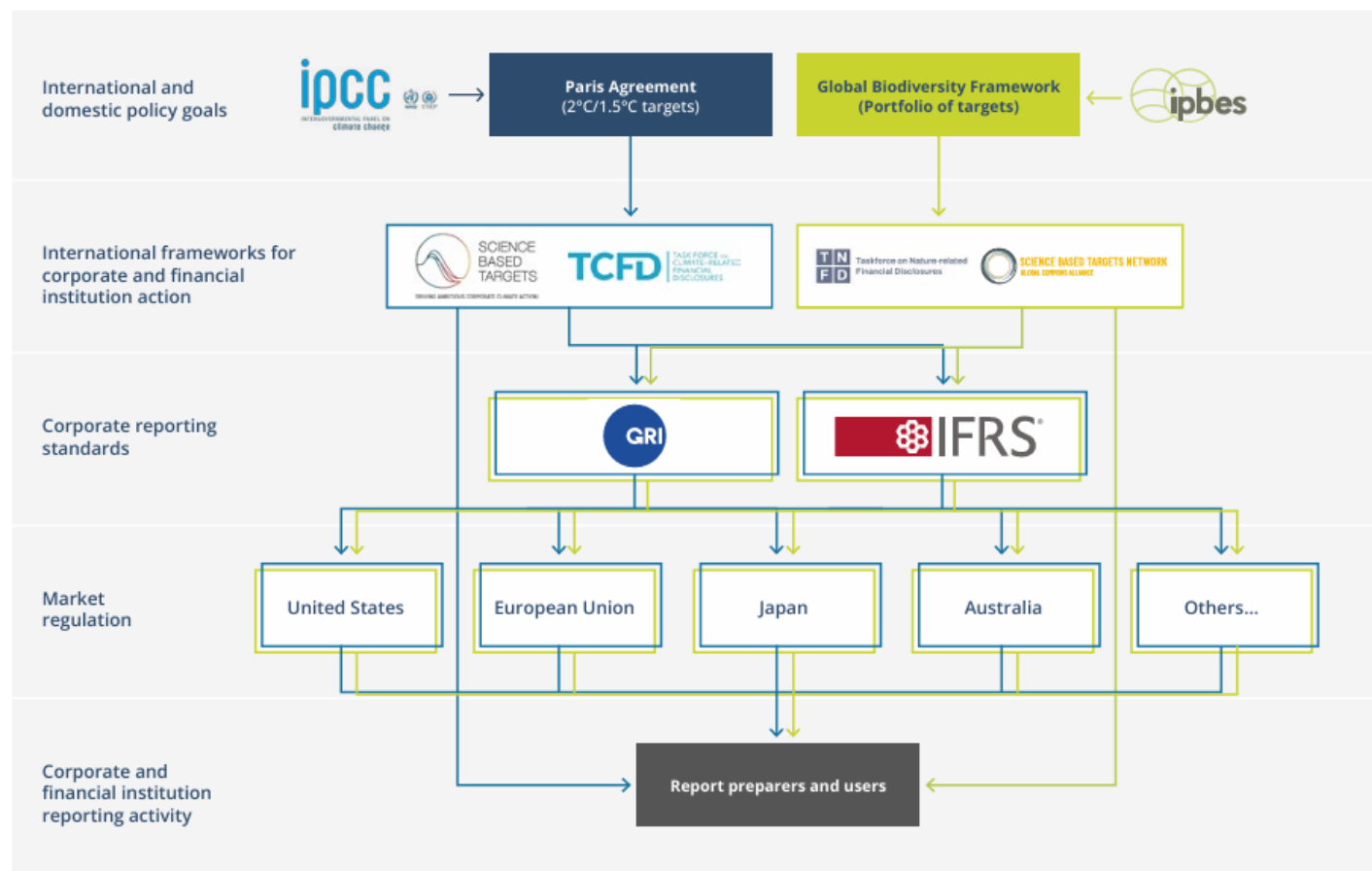
Source Icons: https://tnfd.global/publication/recommendations-of-the-taskforce-on-nature-related-financial-disclosures/#publication-content

Climate and Nature

Sustainserv supports readiness for **Climate**:

TCFD, SBTi, GRI, ESRS, IFRS,...

Sustainserv supports readiness for **Nature**:

TNFD, SBTN, GRI, ESRS, IFRS,...

Source: https://tnfd.global/publication/recommendations-of-the-taskforce-on-nature-related-financial-disclosures/#publication-content

Nature at Sustainserv

Our approach

➢ **We provide expertise** in building organizational capacity, creating custom data models, benchmarking sectors, and engaging stakeholders to prevent disclosure-related missteps.

➢ **We handle complexity:** Managing nature-related topics requires navigating interconnected scientific, regulatory, and business challenges.

➢ **We keep pace with change:** With a deep understanding of standards and a materiality-focused mindset, we guide clients all around the world to avoid severe business risks and to seize opportunities.

We offer support for:

➢ **Baseline Evaluation**: Use TNFD, SBTN, GRI, ESRS, or sector standards to map dependencies and impacts across operations and value chains.

➢ **Risk and Opportunity Management**: Assess nature-related risks and opportunities and include them into the enterprise risk management

➢ **Transition Plans**: Integrate nature with climate strategies, e.g. guided by TNFD or GFANZ frameworks. Publish transition plans with goals, actions, targets, accountability, and expected impacts.

➢ **Stakeholder Engagement**: Collaborate with suppliers and communities on science-based, context-specific action plans.

➢ **Capacity building**: Strengthen skills, data systems, and governance; align incentives with nature-positive outcomes.

➢ **Monitoring & Coordination**: Track regulations and work with sector peers on data sharing, policy, and joint action.

Sustainserv provides support for…

TNFD

TNFD provides a voluntary framework for organizations to identify, assess, and disclose nature-related dependencies, impacts, risks, and opportunities, structured around four disclosure pillars: governance, strategy, risk management, and metrics.

GRI

GRI offers comprehensive environmental standards covering topics like biodiversity (GRI 101: Biodiversity 2024), materials (GRI 301), energy (GRI 302), water and effluents (GRI 303), emissions (GRI 305), waste (GRI 306), environmental compliance (GRI 307), and supplier environmental assessment (GRI 308).

ESRS

ESRS defines five mandatory environmental topical standards under the CSRD: climate change (ESRS E1), pollution (ESRS E2), water and marine resources (ESRS E3), biodiversity and ecosystems (ESRS E4), and resource use and circular economy (ESRS E5).

ISSB (IFRS S1 & S2)

Climate-related disclosures (aligned with TCFD) to be expanded by nature-related disclosures (aligned with TNFD).

CDP

Global disclosure system for climate, water, forests, plastics and biodiversity.

SBTN

Science-based targets for nature (land, freshwater, oceans, biodiversity), like SBTi for climate.

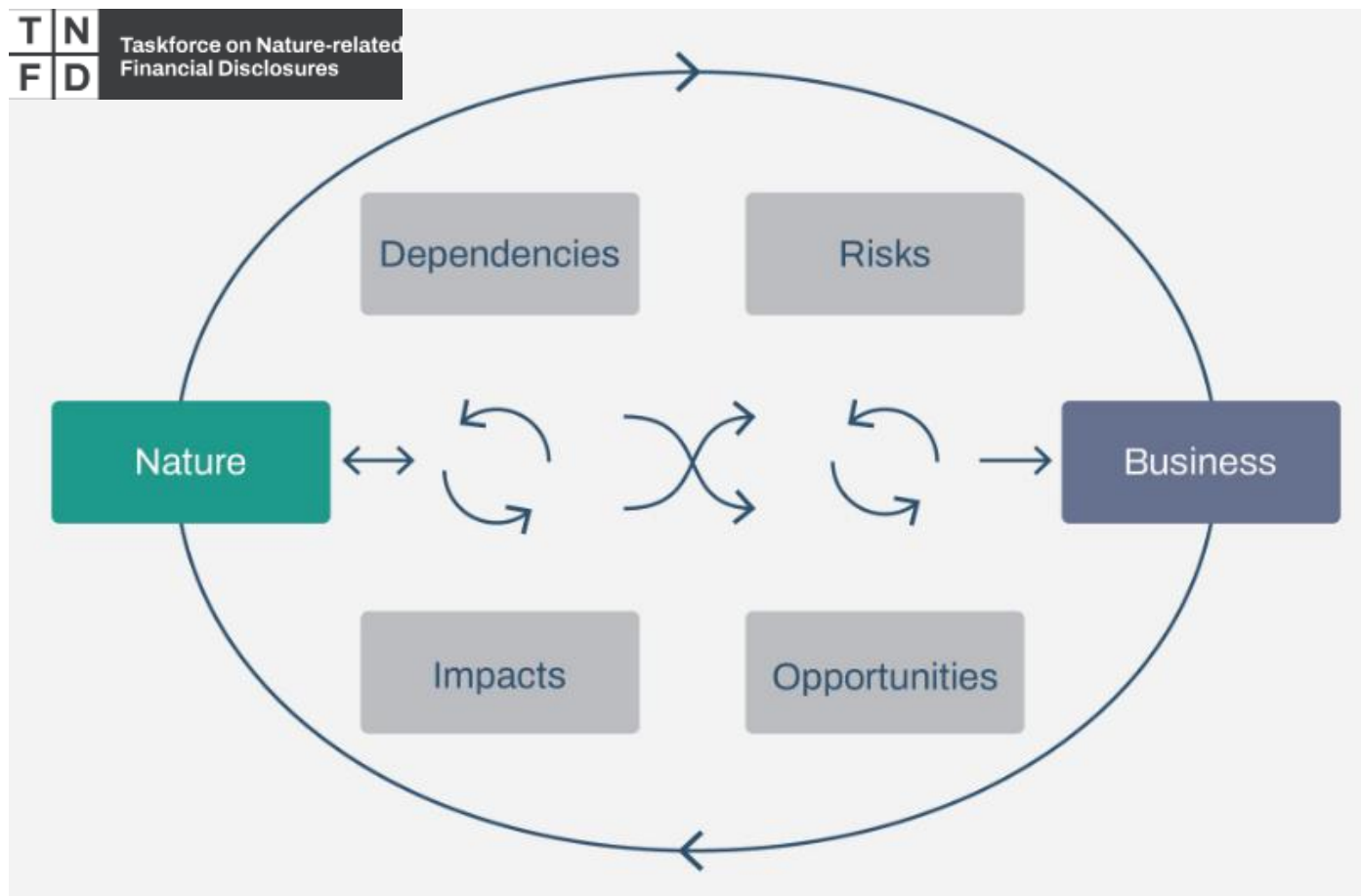→ Many more frameworks and standards exist – do not hesitate to reach out for more information!

How

… to strengthen resilience and become Nature-positive?

Example TNFD

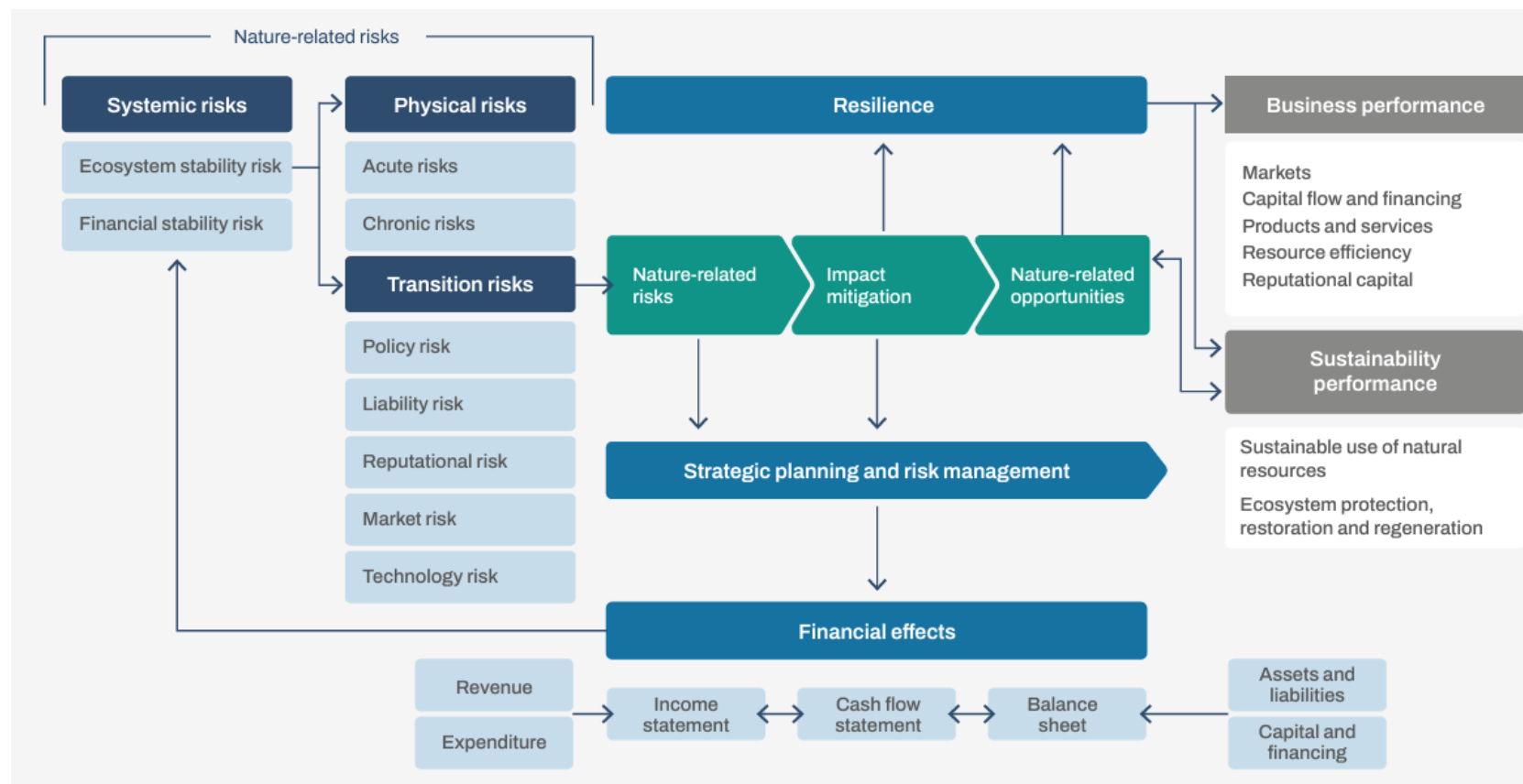# TNFD as Framework for Nature and Business

Sustainserv's take

- ➢ TNFD extends to Nature, what TCFD has established for Climate.

- ➢ Getting ready by using TNFD's LEAP approach:
  - Locate
  - Evaluate
  - Assess
  - Prepare

Source: https://tnfd.global/publication/recommendations-of-the-taskforce-on-nature-related-financial-disclosures/#publication-content
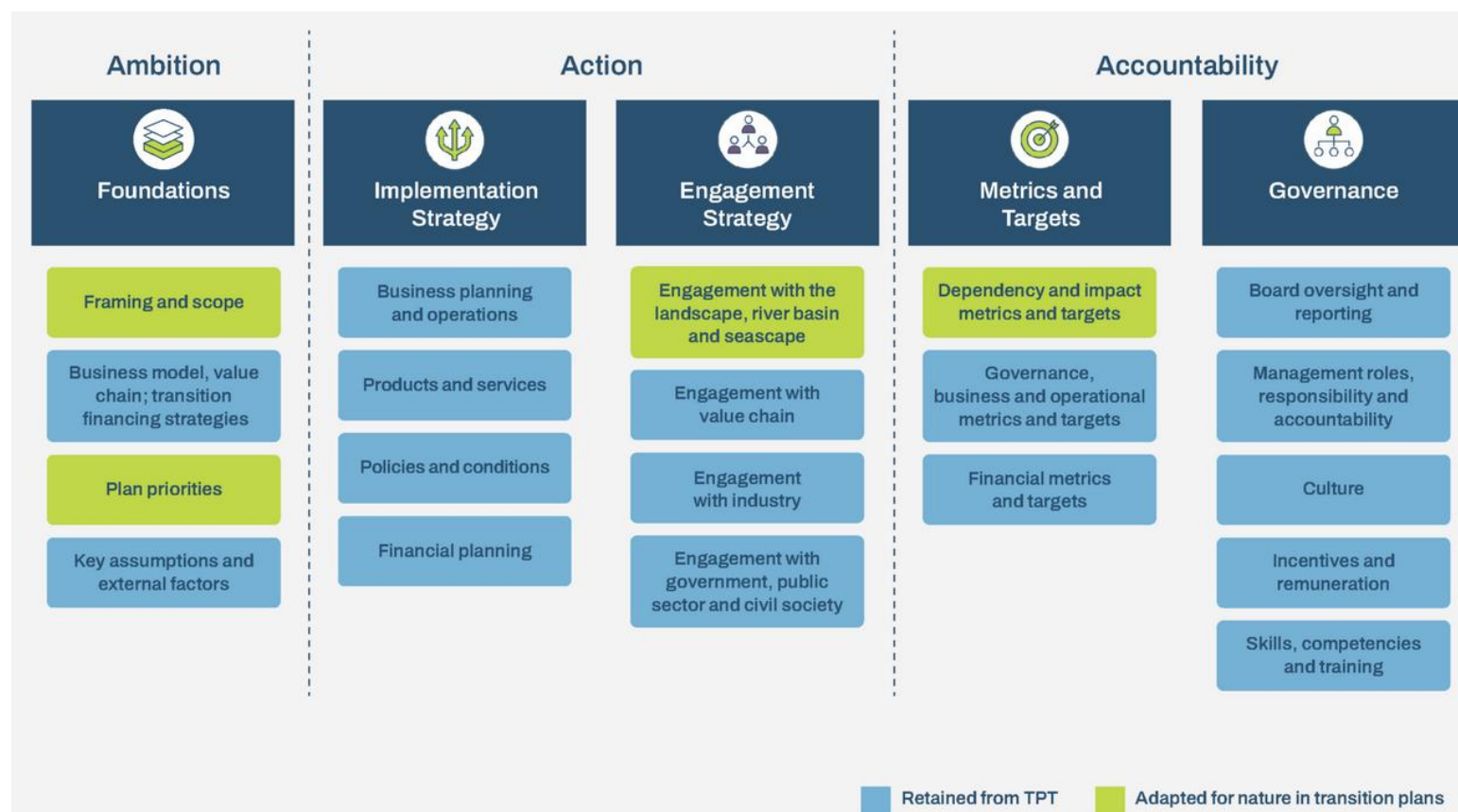
TNFD: Risk Management and Resilience

Sustainserv's take

➢ Integrate nature-related risks into strategic planning and risk management.

➢ Resilience is based on comprehensive risk and opportunity management.

Source: https://tnfd.global/publication/recommendations-of-the-taskforce-on-nature-related-financial-disclosures/#publication-content

TNFD: Nature Transition Plan

Source: https://tnfd.global/nature-transition-plans/

Sustainserv's take

➢ **Nature transition plans** as path to becoming nature-positive

➢ Alignment with **Climate transition plans** to reach net-zero emissions (e.g., following Transition Plan Taskforce, TPT)

Who

... we are and what we offer

About Sustainserv

Inspiring Meaningful Change
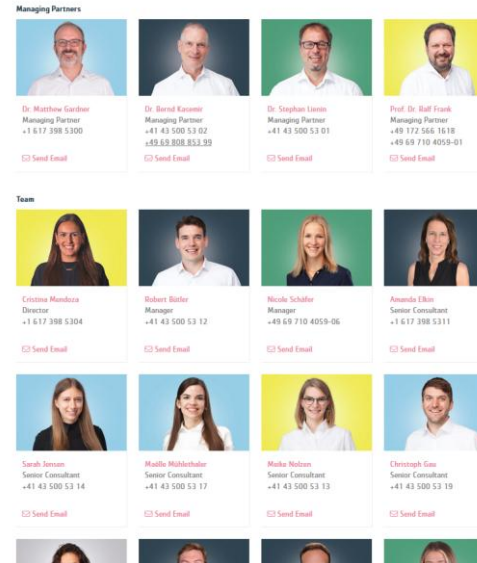
Independent management consulting

Since 2001

International operations

Offices in Zürich, Frankfurt and Boston

Practical solutions

Across all business sizes and sectors

Our Services

Focus and strategy

- Benchmarking and trend analysis
- ESRS and other materiality assessments
- Stakeholder engagement
- Goal setting
- Policies and Code of Conducts
- ESG Management Processes
- **Climate and Nature risk assessment**
- **TNFD-based LEAP analysis**
- **Climate and nature transition plans**

Implementation and monitoring

- **Net-Zero roadmaps and Nature-positive action plans**
- Sustainable supply chain management
- ESG data collection and analytics
- Energy and greenhouse gas management
- Scope 3 Emissions Calculations
- **Science-based targets for Climate (SBTs) and Nature (SBTN)**

Reporting and Communications

- Sustainability reporting (GRI, SASB, ISSB)
- CSRD/ESRS Reporting
- ESG ratings/rankings (Ecovadis, CSA, Sustainalytics)
- CDP reporting
- TCFD-based reporting
- **TNFD-based reporting**

Contact us. Let's turn ideas into actions for Nature!

Sustainserv

Auf der Mauer 2, 8001 Zürich, Switzerland
zurich@sustainserv.com

Hamburger Allee 45, Frankfurt/M, Germany
frankfurt@sustainserv.com

31 State Street, Boston, MA 02109, USA
boston@sustainserv.com

www.sustainserv.com

Inspiring Meaningful Change

Boston

Zürich Frankfurt