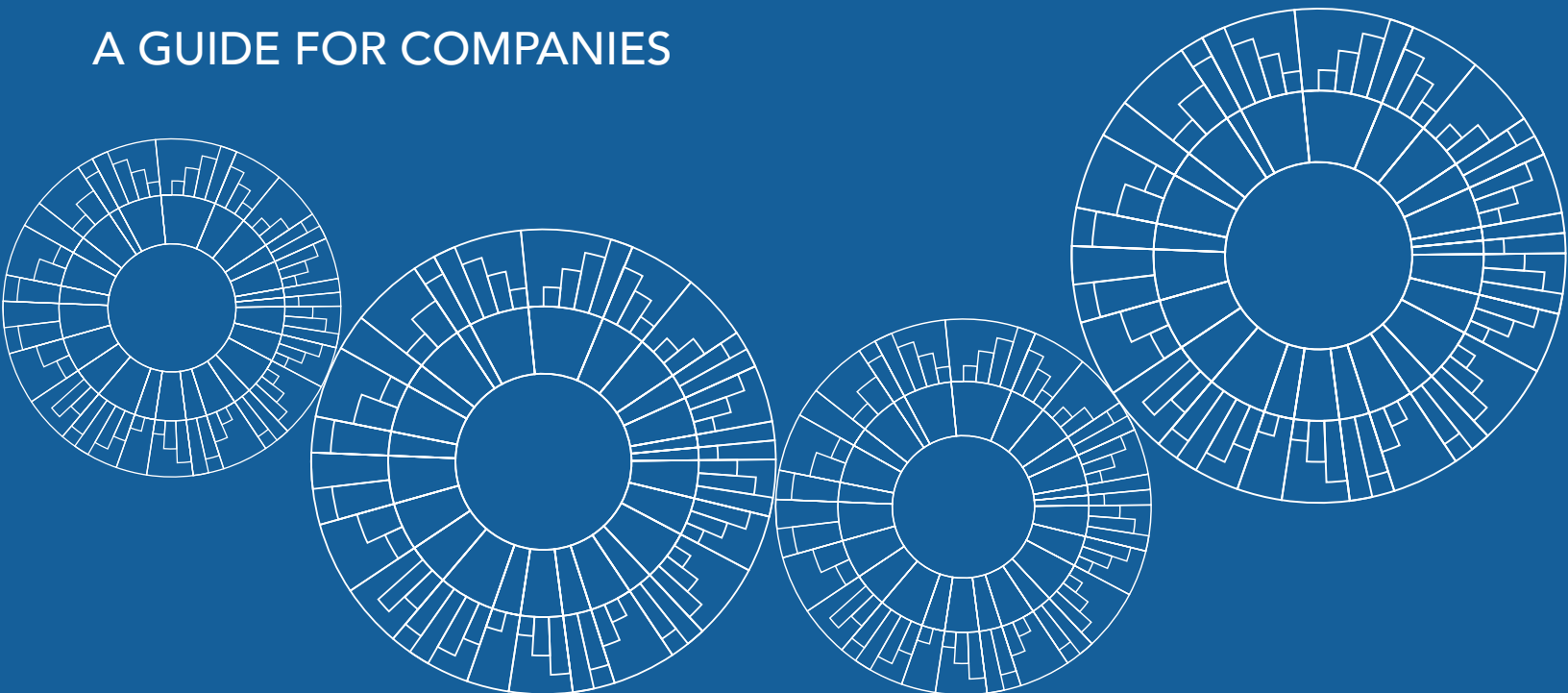


Taking a Credible Position on Nature

A GUIDE FOR COMPANIES



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Brandon Toews and Stephanie Bertels (2025). *Taking a Credible Position on Nature*. Embedding Project. DOI 10.6084/m9.figshare.23818467

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Introduction

This guide focuses on emerging trends in position statements on nature and makes use of a three-step process outlined in our Guidebook on [Developing Position Statements on Sustainability Issues](#).



KEEP IT SHORT AND ACCESSIBLE

To assemble this guide, we reviewed over 1,000 statements on nature loss, biodiversity, and ecosystem stewardship from a wide range of geographies and industries. We further refined our understanding through discussion with leading companies working to sustain and restore nature. Through our analysis, we have identified examples of how companies are explaining the issue of nature loss, linking the issue of nature loss to their strategy, and clarifying their commitments to protect and restore nature. We hope this guide is helpful to you in constructing your own position statement on protecting and restoring nature.

Why position statements?

In the past, it was common for companies to issue broad positions on environmental management, sustainability, or corporate responsibility that address multiple (and often overlapping) environmental, social, and governance (ESG) issues. Too often, the result has been lengthy documents that fail to make a clear strategic connection between specific issues and their implications for business decision making.

Yet, as stakeholder and rights holder expectations for corporate social and environmental responsibility expand and intensify, companies are under increasing pressure to clearly convey their position on a range of important ESG issues. This includes specifically addressing the company's understanding of the context in which it operates and clarifying its role and commitments to address these challenges.

In our conversations with leading directors, we heard that by developing more credible position statements, focused on specific issues like nature loss and protecting and restoring nature, boards and executive teams can deepen their understanding of these issues, clarify how they influence the company's overall strategy, provide the direction and confidence for management and employees to act, and clarify their position and commitments for other key stakeholders. In these conversations, we also heard multiple requests for better guidance on how to develop a comprehensive yet concise position statement. We first addressed this need through the development of our [Guidebook on Developing Position Statements on Sustainability Issues](#) and the development of our [Position Statement Database](#). This guide aims to provide more specific guidance on taking a position on nature.

Why take a position on nature?

Nature is a complex term. In this guide, we treat nature broadly, referring to the natural environment we inhabit, including land, water, and air; all living things, from plants and animals to microscopic organisms; as well as geological processes, geochemical processes, and weather. Nature provides essential provisions like food, fuel, and shelter, and essential services like pollination, air and water purification, and climate regulation. Nature protects us against erosion and extreme weather events and is integral to disease and pest control.

Human survival is dependent on nature. And yet, human activities are driving an unprecedented loss in nature that has rapidly grown into a crisis. The World Economic Forum's [2025 Global Risks Report](#) ranks biodiversity loss and ecosystem collapse as among the top three threats humanity will face in the next ten years. The number of species on Earth has declined by [73%](#) in the past 50 years, and up to [40%](#) of the world's land has degraded. The decline in nature has exacerbated extreme climate events and caused rampant food and water insecurity and disease. These effects will intensify exponentially unless we drastically change our behavior and reverse nature loss by 2030..

Planetary health is not separate – nor can it come second – to human wellbeing. All businesses depend on natural capital assets and ecosystem services either directly in their operations or indirectly through their supply chains. They may use natural materials such as lumber or metals, and ecosystem services such as water movement. When these provisions and services are put at risk, so too is business. Contributing to nature loss holds important reputational and legal risk, as companies may lose customers or markets, pay for legal action, or be required to adapt to regulatory changes. Nature loss also erodes community, societal, and economic resilience, which threatens to expose industries and markets to unpredictable – and potentially acute – material risks.

Several key events and initiatives have directed attention towards nature loss and nature-related risk creating growing pressure for companies to publicly acknowledge the crisis that we face, assess and disclose their own vulnerability to nature-related risk, and articulate a credible position on how they will take action to protect and restore nature.

Key resources on nature loss and nature-related risk

The Convention on Biological Diversity

[The Convention on Biological Diversity](#) (CBD) is the most prominent and comprehensive legally-binding treaty on Earth's species and ecosystems. The CBD has three main goals: conserving biodiversity, achieving the sustainable use of its components, and fairly and equitably sharing the benefits arising from genetic resources. The CBD brings together the [Conference of the Parties](#) (COP) every two years to review progress, adopt programs, and provide policy guidance. Among their achievements is the [Strategic Plan for Biodiversity 2011-2020](#), which provided an overarching biodiversity framework for the entire UN system and all partners involved in policy development. This plan includes the Aichi Biodiversity Targets, which were established to protect and conserve the biodiversity that underpins global food security, health, and clean water.

Although the responsibility for achieving these goals rests largely on countries and governments themselves, the CBD provides a credible reference point with a wide array of information and resources that will support you in developing, acting upon, and meeting your biodiversity goals.

The Kunming-Montreal Global Biodiversity Framework

Agreed upon at the 15th meeting of the Conference of Parties to the UN Convention on Biological Diversity, [this global framework](#) sets out to protect and restore nature, protect biodiversity, prevent extinction of species, ensure sustainable use, and promote fair and equitable benefit sharing.

This “Paris Agreement for Nature” contains four ambitious goals for 2050 and 23 interim targets for 2030, all of which depend on collaboration between industries and governments.

The Human Right to a Clean, Healthy, and Sustainable Environment

The United Nations General Assembly has declared that [everyone on the planet has a right to a healthy environment](#), and has acknowledged that states have a responsibility to ensure their peoples have access to - and benefit from - resilient natural systems. In the context of intersecting climate, nature, waste, and pollution crises, this recognition intends to catalyse transformative change by reducing environmental injustices; closing protection gaps and empowering people, particularly environmental human rights defenders, vulnerable communities, Indigenous Peoples, and women and children; and accelerating the implementation of the Member States' environmental and human rights obligations and commitments.

TNFD Disclosure

Halting and reversing nature loss depends on businesses of all sizes from across the industrial spectrum identifying, assessing, managing, and disclosing nature-related dependencies, impacts, risks, and opportunities. In response, the [Taskforce on Nature-related Financial Disclosures](#) (TNFD) was established in 2021 to address the growing need to factor nature into financial and business decisions.

The TNFD has developed a market-led, science-based risk management and disclosure framework for organisations to report and act on evolving nature-related risks and opportunities. The TNFD has also developed [case studies and sector-specific guidance](#); a [Knowledge Hub](#) that features a curated collection of the latest external resources and market insights on nature-related risks and opportunities; and an open-access [Learning Lab](#) that supports self-paced learning about nature-related issues, the TNFD recommendations, and additional guidance.

Developing Your Position Statement



KEEP IT SHORT AND ACCESSIBLE

Explain the issue

Explain your understanding of the issue.

Position statements on nature should acknowledge that nature loss is happening at a significantly accelerated rate, and that human activities are the primary driver. Your position statement should explain how climate change, pollution, the direct exploitation of organisms, changes in land and sea use, and invasive species are destabilising global environments, and how these trends have compounded to cause an accelerated decline in nature, in turn causing a decline in human societies and economies. It should also link nature loss to more specific topics, such as the erosion of specific ecosystems of importance, and explain what collective action needs to be taken to reverse it. When explaining your understanding of nature loss, it can be helpful to reference key reports such as the United Nations Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) or data from key organisations working in the space, such as the WWF.

Example 1: “Nature and the benefits that it provides to people are the foundation of our global economy, our culture, and the overall human experience. We depend on clean air, water, food, medicine, energy, and building materials that nature provides, but these very ecosystems are threatened or already in decline... One of the most important steps in this field has come from the United Nations Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), which is responsible for monitoring the health of the planet, and which last year issued its first Global Assessment Report on Biodiversity and Ecosystem Services. The news was grim. A quarter of the planet’s species are threatened with extinction. Wetlands that purify and store water and provide habitats for thousands of species have been reduced by 87 percent. Coral reefs that provide aquatic habitats, food, natural flood barriers, medicine and millions of tourism jobs have declined by 50 percent in the modern era. Mammals, birds, and other wildlife populations are down almost 60 percent in the last 40 years, and the number of species threatened with extinction continues to rise rapidly. When an animal dies off, the ecosystem it called home begins to unravel and the implications can be catastrophic.” *(Microsoft)*

Example 2: “Biodiversity is declining faster than at any time in human history and the pressures driving this decline are intensifying. One-quarter of species are threatened, and around 1 million species face extinction, the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) has found, with the majority of ecosystem and biodiversity indicators in decline (IPBES, 2019). According to the UK government’s Dasgupta Review of the Economics of Biodiversity, “such declines are undermining nature’s productivity, resilience and adaptability, and are in turn fuelling extreme risk and uncertainty for our economies and well-being” (Dasgupta, 2021)...Biodiversity loss also has potentially system-wide impacts. Many impacts caused by biodiversity loss are local but with increasing global connections local impacts can be felt across long distances (IPBES, 2019). However, there are a number of globally important ecosystems such as the Amazon Rainforest and coastal ecosystems within the Coral Triangle reef system whose collapse would have systemic impacts. Problems with the delivery of one ecosystem service can disrupt the delivery of many ecosystem services or cause large-scale disruption on its own. Such a transition would impact global supply chains and likely have serious climate implications (Global Food Security programme, 2017). While low- and lower-middle-

income countries could be particularly hard-hit by the disruption of ecosystem services (Johnson et al., 2021), sectoral effects, such as declines in agricultural production or diminishing water resources, cascading impacts and second-round effects could also impact high-income countries.”

(Network for Greening the Financial Sector)

Example 3: “The twin crises of climate change and nature loss are also a health crisis. The WHO has warned that climate change is the single biggest health threat facing humanity. Between 2030 and 2050, climate change is expected to cause approximately 250,000 additional deaths per year, from malnutrition, malaria, diarrhoea and heat stress. The link between biodiversity loss and human health is clear – from water to forests, our health is dependent on that of the ecosystems in which we exist. For example, deforestation leads to humans and animals living in closer quarters, increasing the risk of viruses crossing species; around 70% of emerging infectious diseases originate from wildlife.” *(GSK)*

Example 4: “The continued healthy functioning of nature’s services and cycles is essential to society, our economic and financial systems, and our very existence; yet nature is in a state of rapid decline. The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) reports that approximately 70% of global wildlife has been lost, 1 million species face extinction and that most global ecosystems and biodiversity indicators are in decline. Experts believe that we may be amid a 6th mass extinction, with this one being driven by human activity. This nature loss is not simply a matter of biodiversity decline and extinction rates. Land use and the health of ecosystem services are intertwined and equally important. Human activities have transformed over 75% of the earth’s total land surface for human habitation, food production, and other industrial purposes. The transformation of forests, wetlands, mangroves, coral reefs, and other vital and unique wildlands erodes – and potentially eliminates – these ecosystem services that make our society safe and habitable. Healthy, balanced, and varied ecosystems and biodiversity are crucial to the resilience and sustainability of our planet: without sufficient biodiversity, ecosystems will collapse, and without healthy ecosystems, the regulation of chemical cycles that enable earth to support life will be compromised. Humans face the risk of an economic and ecological unravelling due to the erosion of genetic and habitat diversity and the interactions between them, which are accelerating due to climate change.” *(Nedbank)*

It is also important to acknowledge that the adverse impacts on nature are not created equally, nor are they distributed equally. Your statement should explain that the world's most vulnerable people are facing the worst effects and that the insulation of the privileged few from the most immediate impacts of nature loss has allowed the issue to grow and evolve so intensely.

Example: "The poorest economies stand to lose the most in relative terms from nature loss, which puts at risk their prospects to grow out of poverty. World Bank modelling shows that in a scenario where just a few ecosystem services collapse, low-income countries could forego 10 percent in real GDP annually by 2030, compared with global losses of 2.3 percent. Sub-Saharan Africa and South Asia could see annual drops of 9.7 and 6.5 percent, relative to a no tipping point scenario. The most vulnerable communities may be most at risk too - 80 percent of the global population live below the poverty line lives in rural areas and tend to depend heavily on nature's services. Without income from natural resources, poverty among smallholders in Latin America, South Asia, East Asia, and Sub-Saharan Africa would be higher. Healthy ecosystems prevent the descent of poor households into deeper poverty by providing food, water, and raw materials, and thus act a barrier against natural and man-made disasters and as a safety net during economic crises. The unfolding global food crisis, which threatens to drive millions into extreme poverty, magnifying hunger and malnutrition, underlines nature's vital role in food security." (*The World Bank*)

Going forward, we expect that position statements on nature that do not explicitly acknowledge that continued nature loss will result in significant and potentially irreversible social, environmental, and economic repercussions will be viewed with skepticism by stakeholders, including investors. Further, as more municipalities and nations declare nature loss emergencies, companies will face growing pressure to articulate a position on how they will respond.

Explain the social and/or environmental limits that safeguard resilience.

Corporate leaders need to clearly articulate their understanding of the pace at which nature loss is occurring and the scale of the global transition required to stop and reverse it. Companies now routinely reference the Aichi biodiversity targets, the Planetary Boundaries, the Convention on Biological Diversity, the Sustainable Development Goals (SDGs), and/or other international or national commitments to protecting and restoring nature when explaining their understanding of relevant limits. A growing number of companies are also citing and adhering to the framework and recommended limits of the Science Based Targets for Nature issued by SBTN, which has recently published guidance to help companies set targets that account for biodiversity, freshwater use, and ocean and ecosystem integrity. These sources of information explain that the resilience of ecosystems may irreversibly decline and collapse if tipping points or “points of no return” are exceeded, and how millions more people will be at risk of food shortages, poverty, displacement, and other crises.

There are a variety of ways your company can determine a limit for its operations and value chain. Nature is a globally connected issue, with highly regional and contextual causes and impacts. It is important for your company to determine a credible limit within which it must function. Some examples include assessing decline in soil, water, and air quality; population decline and extinction rates; species richness; impacts to community composition; the quality of ecosystem services; biome condition; and local and regional phylogenetic diversity (which includes the functional traits of species, contributions to ecosystem services, and “future potential utility”). Companies should also consider how they can respect and leverage traditional and Indigenous ways of knowing to better understand the health of the ecosystems where they operate. This can help bring a more holistic and systemic understanding of nature loss where you operate and in your value chain.

Example 1: “According to the Planetary Boundaries model, in order to maintain a healthy and sustainable ecological balance that can support humanity, no more than 15% of land globally (excluding that permanently under ice) should be cultivated for crops. As of 2017, around 12% of land globally is classified as cropland (FAOSTAT, 2019).” (Mars)

Example 2: “Roche recognizes that the issue of biodiversity and traditional knowledge is of growing importance, particularly for developing countries. The nations have sovereignty over the natural resources within their boundaries. Moreover, unauthorized or unrestrained removal of natural materials from their indigenous habitats can harm the ecology and economy of the country concerned. Therefore, Roche supports the principles of resource stewardship as broadly communicated in the Convention on Biological Diversity (CBD). Roche also supports the principles of fair and equitable sharing of benefits arising from the use of the genetic resources as outlined in the CBD and the recently negotiated Nagoya Protocol.” (Roche)

Example 3: “The decline of biodiversity has rapidly emerged as an area of concern for governments, businesses and organisations around the globe. And yet biodiversity – and specifically the loss of biodiversity – is largely uncharted territory for the financial sector. This will change, however, as biodiversity climbs the national and international policy agendas over the coming years. The European Green Deal and agreements under the UN Convention on Biological Diversity are examples of what is to come... In its Global Risks Landscape 2022, the World Economic Forum identified the most severe risks on a global scale over the next 10 years and named biodiversity loss the third most potentially damaging risk...It can be argued that this loss of biodiversity directly undermines more than half of the UN’s Sustainable Development Goals, in particular those related to health, water, hunger, poverty, land and oceans. According to the Dutch central bank (DNB) and the Netherlands Environmental Assessment Agency (PBL), biodiversity loss is considered “one of the greatest risks to society and the economy.” There is also a link with climate change. The IPCC (Intergovernmental Panel on Climate Change) stated in its most recent report that climate change, biodiversity conservation, disaster risk and economic development are closely related. Biodiversity loss is accelerated by climate change, while loss of biodiversity itself, in turn, accelerates climate change. This also means that measures to protect biodiversity may also mitigate the impacts of climate change.” (ABN AMRO)

Link the issue to your strategy

Link the issue to your business, including its strategic impact and the constraints it will place on your decision-making.

A growing number of companies are realising that they must move beyond the mindset of 'what can we do?' to 'what do we need to do?' and are transparently articulating the impact that nature loss and nature-related risk could have on their strategy. Leading companies are beginning to assess and disclose their nature-related risks and opportunities and are explaining how the need to protect and restore nature will create important strategic constraints that need to be reflected in their business strategy.

Example 1: "The financial system, like local and global economies, is embedded in and dependent on the natural environment. All businesses are part of this nested system bounded by the health of the planet and society. As nature declines, the scope and scale of ecosystem services diminish, eroding social and economic resilience. Addressing nature loss requires a profound shift in the structure of our economies, demanding a response from society, governments and businesses, as well as financial institutions, that considers the measurement and identification of what matters, who benefits and how the funding of activities and behaviours that counter nature protection and restoration efforts are reassessed and, where required, ceased. The link between nature loss and climate change means supporting a Just Transition* process by incorporating nature into internal decision-making mechanisms; redirecting financial flows (over time) away from projects with material negative impacts on the environment and placing a greater focus on projects with measurable positive impacts; and providing sustainable finance instruments that support companies and projects that protect, restore, and/or enhance nature." (Nedbank)

Example 2: “Agriculture relies on biodiversity: many species create and maintain important ecosystem services like healthy soils, pollination or pest control and are thus essential for food, feed and fibre production. Maintaining a diverse range of species allows agricultural systems to be more resilient to stresses, including those caused by climate change. At the same time, the very purpose of agriculture is to provide a safe and secure food supply for humans, which entails the sensible use of measures to protect those crops from organisms that could compromise the harvest. Obtaining the optimal balance is our goal.” (Bayer)

Example 3: “In an Inditex business context, biodiversity provides soil nutrients in which to grow cotton, water for the irrigation of crops and the processing of materials, land on which to grow feed to rear cattle for leather, timber for fiber and furniture, and much more. Our supply chain, and especially the raw materials we use, rely on biodiversity.” (Inditex)

Example 4: “How does biodiversity loss threaten financial stability? Biodiversity loss is a potentially significant threat in two main ways: First, economic activity and financial assets are dependent upon the ecosystem services provided by biodiversity and the environment: this raises the prospect of physical risks to finance if these services are undermined. Second, economic activity and financial assets in turn have impacts on biodiversity and could therefore face risks from the transition to a nature-positive global economy. These risks interact profoundly with climate change: climate change is a major driver of biodiversity loss, key activities (such as land-use change and deforestation) contribute to both threats, while healthy ecosystems provide resilience to growing climate shocks. As a result, the physical and transition risks generated by biodiversity loss could interact and compound to generate systemic risks.” (Syngenta)

Your company should identify the nature-related risks and opportunities it has identified over the short, medium, and long term. Explain the strategic impact these nature-related risks and opportunities could have on your business and describe the resilience of your company by taking into consideration different nature loss scenarios.

Discuss your direct operational and value chain impacts on the issue.

Companies are becoming increasingly transparent when reporting on their contributions to the issue of nature loss and in explaining how they determined what is within their responsibility to address. Leading companies are exploring and reporting on the full lifecycle implications of their products and services, from material sourcing to disposal or repurposing, and releasing more detailed data on their direct and indirect impacts on nature loss. Reporting on both the impacts of sustainability issues on your company and your company's impact on sustainability issues is called 'double materiality', and it is becoming increasingly common in corporate reporting and is mandated in the European Union's Corporate Sustainability Reporting Directive.

Example 1: "We recognize that our activities have the potential to impact biodiversity and to alter ecosystems in a significant way, which can affect individual species as well as the provision of critical ecosystem services that communities rely on. Indigenous Peoples in many areas also rely on the land to maintain traditional ways of life." (Teck)

Example 2: "...[W]e base our biodiversity impact calculations on four drivers, the same ones that we used in our Impact Report to calculate our bank-wide impact on natural capital. The drivers are climate change, air pollution, water pollution and land use. We apply the four drivers to the Global Impact Database (GID of the Impact Institute) to make our biodiversity impact transparent and measurable... ABN AMRO's biodiversity impact has improved compared to 2020 mainly due to the wind-down of our international corporate banking activities portfolio, in particular in regions with significant biodiversity impact. Looking at the four key drivers behind our impact, we see that most of our negative impact on biodiversity is driven by land use and climate change. Both are responsible for approximately one-third of the total impact. The proportion of our biodiversity impact arising from land use decreased significantly in 2021 compared with 2020 due largely to a reduction in loans to companies based in Brazil. Land use has a significant impact in this region... Visualised on a world map, we see that our impact is primarily caused through Dutch clients, which is not surprising given our commercial focus on the Netherlands and Northwest Europe. In the Netherlands, a large part of ABN AMRO's impact is driven by cattle farming.

The nitrogen crisis has made clear that livestock causes environmental pollution through ammonia and nitrous oxide emissions, which has a negative effect on biodiversity...Of the different sectors in which we are active, cattle farming, business services and shipping ('water transport') are the top 3 sectors that contribute to biodiversity loss." *(ABN AMRO)*

Example 3: "Group activities are partly dependent on ecosystem services in terms of biomass resources, water and climate, and our activities also impact directly on biodiversity. The fragmentation and disruption of habitats caused by the footprint occupied by our facilities represent the main impact of Group activities (soil permeability compaction, interruption of ecological continuity, etc.). The largest of these footprints is imposed by gas storage facilities and pipelines (since these are underground, they do not contribute to fragmenting the land) and the reservoirs used for hydropower generation. Conventional power generating plants impact on biodiversity through their atmospheric emissions of CO₂, NO_x, SO₂ and particulates, and their abstraction and discharge of water for process cooling. Wind farms are most disruptive to birds and bats." *(Engie)*

Example 4: "Forests constitute the world's largest and most important ecosystems, and contain the largest reservoir of plants and animals on land. Rainforests store the most carbon by area, are of most value to disadvantaged communities, and contain greater biodiversity than almost any other type of forest. Yet these are the forests mankind is depleting most rapidly year on year, as the result of illegal or badly managed logging and land conversion for agriculture, including the cultivation of soy, palm oil and cattle... M&S recognises commodity agriculture as a major contributor to forest loss, with an estimated 50% of tropical forest loss being associated with palm oil, soy and wood-pulp plantation development and cattle ranching." *(Marks & Spencer)*

Example 5: "As Nedbank, we affect nature through our lending, investments, loans, and insurance underwriting. We recognise that land use change is driving nature loss and are cognisant of the varying degrees of impact that different sectors have on nature and accordingly apply a differentiated approach across sectors. Different ways of producing, consuming, and financing these activities will be considered to ensure that we can meet our current needs and support the well-being of future generations without destroying our natural resource base. Nedbank has a responsibility to limit and ultimately reverse its negative impact on nature and, consequently, to advance the resilience of the societies and economies we operate in." *(Nedbank)*

Clarify your commitments

Clarify how you will do your part to address the impacts of your direct operations.

Senior executives and directors have become increasingly aware of how important transparency and precision are when clarifying commitments. While many of the older nature loss position statements that we reviewed did not include specific commitments, more recently published position statements generally include credible, contextual commitments to align with CBD's biodiversity targets, Science-Based Targets, and/or with UN Sustainable Development Goals related to nature.

The past decade has seen a sharp increase in the number of companies and governments voluntarily committing to No Net Loss, an approach structured around the mitigation hierarchy of avoidance, minimisation, and offsetting (or compensation) of impacts. Recent trends also show growing support for commitments related to Net Positive Impact, which involves companies taking a systematic and scientific approach to evaluating their nature impacts, establishing conservation goals, and taking action that achieves a net gain in nature over time. Companies are also committing to restoring land, or the populations of specific species they have previously impacted, often focusing on those most ecologically or socially critical.

Example 1: “Today we are also committing to protect more land than we use by 2025, using approaches like land acquisition, conservation easement, national park creation, and community or indigenous-led conservation. We’ll protect and restore land in partnership with The Nature Conservancy globally and the National Fish and Wildlife Foundation in the United States. We will use a data-driven approach to identify ecosystems most at risk, using The Nature Conservancy’s newly launched last chance ecosystem framework and the National Fish and Wildlife Foundation’s national landscape conservation framework.” (*Microsoft*)

Example 2: “Rio Tinto’s goal is to have a “net positive impact” (NPI) on biodiversity. This means minimising the impacts of our business and contributing to biodiversity conservation to ensure a region ultimately benefits as a result of our presence.” (*Rio Tinto*)

Example 3: “Our vision for biodiversity management is to achieve a net positive impact (NPI) on biodiversity in areas affected by our activities. This means that ecosystems and biodiversity are better off at the end of mining, prior to the start of mining activities... By 2030, we will achieve a net positive impact on biodiversity in regions where we operate through environmental management, reclamation and conservation” (*Teck*)

Clarify how you will do your part to address the impacts of your value chain.

Leading companies are clarifying their role and responsibility in helping others within their value chain to also protect and restore nature. A growing number are disclosing their investments and funding initiatives whose activities align with their nature commitments and the work they are doing to collaborate with and support suppliers and customers.

Example 1: “Kering commits to have a net positive impact on biodiversity by 2025, by regenerating and protecting an area around six times the total land footprint of Kering’s entire supply chain, all the way back to raw material production, within this timeframe. Kering will convert 1 million hectares of farms and rangelands in its supply chain landscapes into regenerative agriculture by 2025.” *(Kering)*

Example 2: As part of our goal of sourcing 100% of our cocoa through our Responsible Cocoa program by 2025, we aim to achieve a deforestation and conversion-free supply chain (as defined by the Accountability Framework Initiative). More specifically, we will continue to work with our suppliers, partners, and government so that: All cocoa we source is in compliance with applicable laws; All cocoa we source is produced on land that has not been subject to deforestation or conversion of natural ecosystems; All cocoa we source is respectful of the human rights of farming families, Indigenous People and forest-dependent communities. *(Mars)*

Clarify how you will support positive systems change.

More companies are starting to think about their business as a part of the social and environmental systems where they operate. When they do so, they realise that enacting sustainable change means engaging in systems level action. For example, you may go beyond nature stewardship in your value chain to collaborate with other companies to advance the resilience of shared ecosystems you all rely on. Demonstrate how you will drive broader systems change through measures such as advocacy, financing, or public resource-building. You may want to include partnerships and the other mechanisms you use to create systems change.

Example 1: "... [W]e are announcing today that we are entering the next phase of our AI for Earth program, dedicated to building this Planetary Computer platform through dedicated investments in infrastructure development. We will provide our AI for Earth community – more than 500 grants in 81 countries – access to the world's critical environmental datasets, and a computing platform to analyze those datasets on. We will also further invest in specific environmental solution areas like species identification, land cover mapping, and land use optimization. We're starting with a new AI for Earth collaboration with the Group on Earth Observations Biodiversity Observation Network. This \$1 million AI for Earth grant will support projects that strengthen efforts to monitor Earth's biodiversity and create useful measurements required for the study, reporting, and management of biodiversity change that inform conservation decisions across the globe." *(Microsoft)*

Example 2: "In 2018, we began work with Fauna & Flora International (which we have liaised with, as Anglo American's biodiversity partner, for a decade) to develop a set of international best practice guidelines for marine mining. The guidelines are based on the mitigation hierarchy to avoid, then minimise, impacts on the marine environment. This is in line with the Anglo American Sustainability Strategy and the target of a net positive impact on biodiversity." *(De Beers)*

Articulate a pattern of past decision-making and clarify future accountability.

Provide examples of prior decisions that are aligned with your commitment(s) to help create a compelling and credible narrative that conveys a pattern of acknowledging the issue of nature loss and acting to do your part in addressing it. Consider highlighting and explaining initiatives, memberships, partnerships, and early or external commitments that help illustrate the maturation arc of your company's nature strategy.

Unfortunately, most of the nature-related position statements that we reviewed did not indicate who signed off on the statement or when the statement came into effect. Be explicit about whether your position statement has received the endorsement of management and/or the Board and include the date of sign-off. Commit to a transparent cycle of review and include a timeline for the next review of the statement.

Example 1: "The following senior leaders are involved in implementing the management of biodiversity and reclamation: Our Senior Vice President, Sustainability and External Affairs reports directly to our CEO and is responsible for sustainability, health and safety, environment, community, and Indigenous affairs, including biodiversity and conservation; The Vice President, Environment oversees compliance with environmental standards for projects, operations and our legacy properties, and regularly reviews environmental performance risks and strategic issues; The Director, Environmental Legacies is responsible for leading the assessment and management of legacy environmental issues, sites and facilities as well as for the creation of new, positive legacies in biodiversity conservation and reclamation." (*Teck*)

Example 2: “In 2004, Rio Tinto committed to achieving a “net positive impact” (NPI) on biodiversity across all our operations – meaning that our activities should ultimately affect a measurable, positive change to biodiversity. The commitment was ambitious and well-intentioned. However, it was made without a full understanding of the challenges we would face at our sites. Having concluded that setting a Group-wide net positive commitment for biodiversity was impractical, we are now taking a more targeted and collaborative approach. To develop our new biodiversity protection and natural resource management standard – being introduced in 2018 – we sought external input from partners including BirdLife International, IUCN, and Fauna & Flora International. The standard seeks to minimise our impact by balancing conservation needs with development priorities through four key actions. Our first priority is to avoid having an impact, after which we seek to minimise, restore, and finally offset those impacts that do arise. Protecting biodiversity is the right thing to do from a conservation perspective, but also goes hand in hand with ensuring responsible management of natural resources on which local communities rely.” *(Rio Tinto)*

Keep it short and accessible

Make sure your position is publicly accessible

Position statements should be concise and accessible, both in terms of the language used and in terms of locating them. Your position on nature should be publicly available, for instance by including it in the sustainability and/or governance section of your company's website.

Avoid reporting on short-term performance or discussing awards or accolades

While it is important to reference overall trends in your past performance and patterns of decision making, we recommend that you save reporting on recent performance, achievements to date, awards and accolades, and unrelated sustainability initiatives for your annual sustainability reports or your website.

Address your motivation and the process of statement development

Consider including a section that outlines the motivation for this position statement and/or the process that led to its development. Provide a brief background on why and how the position statement came to be. Were there specific events, questions, learning outcomes, or impacts that motivated this statement?

A checklist for writing position statements

Use the checklist below to evaluate your position statement. Explore our [Position Database](#) for examples.

EXPLAIN THE ISSUE

- ☐ Explain your understanding of the issue
- ☐ Explain the social and/or environmental limits that safeguard resilience

LINK THE ISSUE TO YOUR STRATEGY

- ☐ Link the issue to your business, including its strategic impact and the constraints it will place on your decision-making
- ☐ Discuss your direct operational and value chain impacts on the issue

CLARIFY YOUR COMMITMENTS

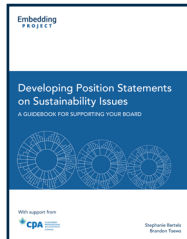
- ☐ Clarify how you will do your part to address the impacts of your direct operations
- ☐ Clarify how you will do your part to address the impacts of your value chain
- ☐ Clarify how you will support positive systems change
- ☐ Articulate a pattern of past decision-making and clarify future accountability

KEEP IT SHORT AND ACCESSIBLE

- ☐ Make sure your position is publically accessible
- ☐ Avoid reporting on short-term performance or discussing awards and accolades
- ☐ Address your motivation and the process of statement development

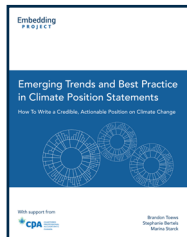
Further Resources

Position statements are essential to show your audience that you understand relevant social, environmental, and governance issues and how these issues are linked to your strategy. They also show that you are committing to take action. This guide will help you write a credible position on nature, and our other resources can help develop position statements on a variety of other issues:



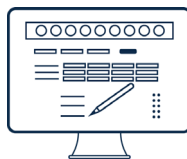
Developing Position Statements on Sustainability Issues

[This guide](#) provides a checklist for crafting a credible position statement and includes examples from a range of industries and global settings.



Emerging Trends and Best Practice in Climate Change Position Statements

[This guide](#) will help you ensure your position statement on climate change is leading and current.



Position Database

This rigorously curated [database](#) contains leading position statements from companies in a variety of industries.

Is your company in the process of developing or revising a position statement? Or has your company recently developed one? Either way, reach out to us. We would love to hear from you! community@embeddingproject.org

Acknowledgements

The Embedding Project is hosted by the Beedie School of Business at Simon Fraser University.



This research was supported by the Social Sciences and
Humanities Research Council of Canada



Social Sciences and Humanities
Research Council of Canada

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