



Nature Action 100

Nature Action 100 Company Benchmark Indicators



About Nature Action 100 and the Company Benchmark

Nature Action 100 is a global investor-led engagement initiative that aims to support greater corporate ambition and action on reversing nature and biodiversity loss to mitigate financial risk and to protect the long-term economic interests of investors' clients and beneficiaries. Investors participating in the initiative engage companies in systemically important sectors to achieve this goal by 2030.

The initiative's Secretariat and Corporate Engagement Working Group is co-led by Ceres and the Institutional Investors Group on Climate Change (IIGCC), and the initiative's Technical Advisory Group is co-led by the Finance for Biodiversity Foundation and Planet Tracker. For more information on Nature Action 100, visit natureaction100.org.

The Nature Action 100 Company Benchmark assesses company progress towards the [Investor Expectations for Companies](#). Nature Action 100 will assess company performance against the Benchmark annually by drawing on publicly available data. The results of the Benchmark will be published and be made available should investors choose to use it to inform investor engagement strategies with companies.

This document lays out the structure of the Nature Action 100 Company Benchmark, including the indicators, sub-indicators and metrics. A more detailed methodology document will be published later in 2024, setting out the detailed criteria underlying each of the metrics, against which companies are assessed.

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Assessment terminology and methodology

Indicator: The indicators are based on the six [Nature Action 100 Investor Expectations for Companies](#).

Sub-indicator: Sub-indicators are components of indicators. There may be multiple sub-indicators for each investor expectation. Collectively they provide insights into whether companies are taking appropriate actions towards fulfilling the indicator.

Metric: Metrics are a more granular assessment of the sub-indicator. There may be multiple metrics for each sub-indicator. Metrics measure whether companies are taking the requisite actions to satisfy each of the sub-indicators.

Assessment criteria: Each metric has corresponding assessment criteria. Assessment criteria are detailed descriptions of precisely what information must be present or which actions companies must have undertaken, to determine whether companies satisfy the corresponding metric.

Companies will be assessed against each **metric**, as follows:

Yes = When assessment criteria for the metric are satisfied.

No = When assessment criteria for the metric are not satisfied.

Not Relevant = When assessment criteria are not relevant for the company in question.

Having assessed company performance against each metric, an overall determination will be made for each **sub-indicator**, as follows:

Yes = When all metrics for a sub-indicator are 'Yes.'

No = When all metrics for a sub-indicator are 'No.'

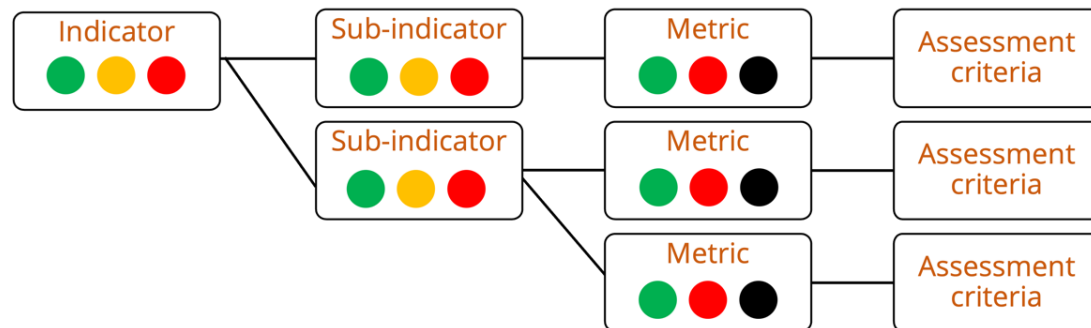
Partial = When at least **one** metric for a sub-indicator is 'Yes,' but not all metrics are 'Yes.'

Finally, having assessed company performance against each sub-indicator, an overall determination will be made for each indicator, as follows:

Yes = When all sub-indicators for an indicator are 'Yes.'

No = When all sub-indicators for an indicator are 'No.'

Partial = When at least **one** sub-indicator for an indicator is 'Yes' or 'Partial,' but not all sub-indicators are 'Yes.'



Glossary

Afro-descendant peoples	Individuals, groups of individuals, or people descended from African persons—most commonly in the context of post-slavery populations in Central and South America but not restricted to there—who traditionally and primarily hold resource rights at the community level. The UN human rights system has elaborated on the rights of these individuals, groups, and peoples through a dedicated Working Group on Persons of African Descent, among other processes (Rights and Resources, The Land Rights Standard).
Biodiversity	The variability among living organisms from all sources, including inter alia, terrestrial, marine, and other aquatic ecosystems and the ecological complexes of which they are part; this includes diversity within species, between species, and of ecosystems (Convention on Biological Diversity (CBD) (1992) , Article 2).
Dependency	An aspect of environmental assets and ecosystem services that a person or an organization relies on to function. A company's business model, for example, may be dependent on the provision of suitable habitat for pollinators, which in turn provide a service directly to economies, and carbon sequestration (adapted from Taskforce on Nature-Related Financial Disclosures (TNFD) (2023), Glossary and Science Based Targets Network (SBTN) (2023), SBTN Glossary of Terms).
Direct operations	All activities and sites (e.g., buildings, farms, mines, retail stores) over which the enterprise has operational or financial control. This includes majority-owned subsidiaries (SBTN (2023), SBTN Glossary of Terms).
Downstream	One of the two main elements of a value chain. All activities that are linked to distribution channels and the sale of products and services produced by the company. This includes the use and re-use of the product and its end of life, including recovery, recycling, and final disposal (adapted from TNFD (2023), Glossary and SBTN (2023), SBTN Glossary of Terms).
Ecologically sensitive locations	Locations where the assets and/or activities in an organization's direct operations and, where possible, upstream and downstream value chain(s) interface with nature in: <ul style="list-style-type: none"> • Areas important for biodiversity (including areas home to species on the IUCN Red List), and/or • Areas of high ecosystem integrity, and/or • Areas of rapid decline in ecosystem integrity, and/or • Areas of high physical water risks, and/or • Areas of importance for ecosystem service provision, including those that provide benefits to or are of cultural, spiritual, or economic importance to Indigenous Peoples, local communities and other stakeholders (adapted from TNFD (2023), Glossary).
Ecosystem	A dynamic complex of plant, animal, and microorganism communities and the non-living environment interacting as a functional unit. Within this definition, the term unit relies on the identification of a distinct function, as well as a dynamic grouping of biotic and abiotic factors. When using an ecosystem approach to conservation, the United Nations Convention on Biological Diversity suggests an ecosystem can refer to any functioning unit, regardless of scale. Thus, the term is not necessarily synonymous with biome or ecological zone and is better determined by the problem that is being addressed (SBTN (2023), SBTN Glossary of Terms).

Financial materiality	A sustainability topic is material from a financial perspective if it triggers financial effects on undertakings, by generating risks or opportunities that influence or are likely to influence the future cash flows and therefore the enterprise value of the undertaking in the short, medium, or long term (adapted from SBTN (2023) , SBTN Glossary of Terms).
Impact	Changes in the state of nature (quality or quantity) may result in changes to the capacity of nature to provide social and economic functions. Impacts can be positive or negative. They can be the result of an organization’s or another party’s actions and can be direct, indirect, or cumulative. A single impact driver may be associated with multiple impacts (TNFD (2023) , Glossary).
Impact materiality	A sustainability topic or information is material from an impact perspective if the undertaking is connected to actual or potential significant impacts on people or the environment and is related to the sustainability topic over the short, medium, or long term. This includes impacts directly caused or contributed to by the undertaking, and impacts that are otherwise directly linked to the undertaking’s upstream and downstream value chain (SBTN (2023) , SBTN Glossary of Terms).
Indigenous Peoples	<p>Nature Action 100 does not promote a single definition of Indigenous Peoples and recognizes the right of Indigenous Peoples to self-identify. Indigenous Peoples who identify as such may be characterized as tribal peoples whose social, cultural, and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations. Non-exhaustive lists of characteristics often shared by Indigenous Peoples can be found in, the United Nations Permanent Forum on Indigenous Issues, The Study on the Problem of Discrimination Against Indigenous Populations (UN Doc. E/CN.4/Sub.2/1986/7/Add.4), Working Paper by the Chairperson-Rapporteur, Mrs. Erica-Irene A. Daes, on the concept of “indigenous people” (UN Doc. E/CN.4/Sub.2/AC.4/1996/2), and Chapter 4: Land rights of indigenous peoples and local communities of the Land Gap Report.</p> <p>Indigenous Peoples have distinct and differentiated rights as affirmed by the United Nations Permanent Forum on Indigenous Issues, the International Labor Organization Indigenous and Tribal peoples Convention (ILO Convention 169), and the United Nations Declaration on the Rights of Indigenous Peoples.</p>

Local communities	<p>Nature Action 100 acknowledges that there is no single agreed definition of local communities. In general terms, local communities may encompass communities that do not identify as indigenous, but that share similar characteristics with Indigenous Peoples. Article 8(j) of the United Nations Convention on Biological Diversity characterizes local communities as ‘embodying traditional lifestyles relevant for the conservation and sustainable use of biological diversity.’</p> <p>The rights of local communities are affirmed under the United Nations Declaration on the Rights of Peasants and Other People Working in Rural Areas.</p> <p>A non-exhaustive list of characteristics that may be shared by groups that identify as local communities are set out in the Report of the Expert Group Meeting of Local Community Representatives within the Context of Article 8(j) and Related Provisions of the Convention on Biological Diversity.</p> <p>Parallel with local communities, Nature Action 100 also acknowledges Afro-descendant Peoples as a distinct, often marginalized social group.</p>
Material (materiality)	<p>A nature-related dependency, impact, risk, or opportunity that satisfies the criteria for impact materiality, financial materiality, or both (based on the definition of double materiality set out in the SBTN (2023), SBTN Glossary of Terms).</p>
Material locations	<p>Locations where an organization has identified material nature-related dependencies, impacts, risks and opportunities in its direct operations and upstream and downstream value chain (TNFD (2023), Glossary).</p>
Natural capital	<p>The stock of renewable and non-renewable natural resources (e.g., plants, animals, air, water, soils, and/or minerals) that combine to yield a flow of benefits to people (Capitals Coalition (2016), Natural Capital Protocol).</p>
Natural resources	<p>Natural assets (raw materials) occurring in nature that can be used for economic production or consumption (TNFD (2023), Glossary and Organisation for Economic Co-operation and Development (2008), OECD Glossary of Statistical Terms).</p>
Nature	<p>The natural world, with an emphasis on the diversity of living organisms (including people) and their interactions among themselves and with their environment. Nature comprises the living (biotic) and non-living (abiotic) components of the physical world, including biodiversity, climate, and geological features (adapted from TNFD (2023), Glossary and Díaz, S et al. (2015), The IPBES Conceptual Framework – Connecting Nature and People).</p>
Non-operated assets	<p>An asset in which the entity in question has an equity stake, but another company assumes the role of asset operator, overseeing all decision-making and standards (adapted from EDF and Rockefeller Asset Management (2020)).</p>
Non-operated joint ventures	<p>A corporate entity in which the entity in question has an equity stake, but another company assumes the role of asset operator, overseeing all decision-making and standards (adapted from EDF and Rockefeller Asset Management (2020)).</p>

Opportunity	<p>An activity that yields beneficial outcomes for organizations and nature by creating positive impacts on nature or mitigating negative impacts on nature. A nature-related opportunity is the result of addressing impacts and dependencies on nature, and can occur:</p> <ul style="list-style-type: none"> • When organizations avoid, reduce, mitigate, or manage nature-related risks, such as those, for example, connected to the loss of nature and ecosystem services that the organization and society depend on. • Through the strategic transformation of business models, products, services, markets, and investments that actively work to reverse the loss of nature, including by restoration, regeneration of nature, and implementation of nature-based solutions (adapted from TNFD (2023), Glossary and WWF (2022), Biodiversity Guide for Business).
Physical risk	<p>Risks resulting from the degradation of nature (such as changes in ecosystem equilibria, including soil quality and species composition) and consequential loss of ecosystem services that economic activity depends upon. These risks can be chronic (e.g. a gradual decline of species diversity of pollinators resulting in reduced crop yields, or water scarcity) or acute (e.g. natural disasters or forest spills). Physical risks arise as a result of changes in the biotic (living) and abiotic (non-living) conditions that support healthy, functioning ecosystems. These risks are usually location specific (adapted from TNFD (2023), Glossary and Network for Greening the Financial System (2023), Nature-related Financial Risks: A Conceptual Framework to guide Action by Central Banks and Supervisors).</p>
Risk	<p>A potential threat posed to an organization that arises from its or and wider society's dependencies and impacts on nature (adapted from TNFD (2023), Glossary).</p> <p>Nature-related risk may be further subcategorized into physical, transition, and systemic risks, each of which are defined in this glossary.</p>
Stakeholders	<p>People or groups directly or indirectly affected by a project, as well as those who may have interests in a project and the ability to influence its outcome, either positively or negatively (TNFD (2023), Glossary, adapted from UN Guiding Principles Reporting Framework).</p> <p>The term stakeholders also includes rightsholders. Under the Universal Declaration of Human Rights, all human beings are rightsholders. However, not all individuals will have their human rights put at risk or impacted by a project or its associated activities. It is important to identify human rights risks related to project activities among stakeholders and recognize such stakeholders as rightsholders in the context of engagement (adapted from TNFD (2023), Glossary).</p>
Systemic risk	<p>Risks arising from the breakdown of the entire system rather than the failure of individual parts. Nature-related systemic risks are characterized by modest tipping points combining indirectly to produce large failures and cascading interactions of physical and transition risks. One loss triggers a chain of others and stops systems from recovering their equilibrium after a shock. Nature-related systemic risk covers more than only risk to a financial system (i.e., financial stability risk). It also covers the risks from the breakdown of natural systems (i.e. ecosystems) (TNFD (2023), Glossary).</p>

Transition risk	Risks that result from a misalignment between an entity’s strategy, management, or business practices and the changing regulatory, policy, or societal landscape in which it operates pertaining to the protection, restoration, or reduction of negative impacts on nature. Transition risks could carry financial implications for an entity prompted by changes or advancements in policy, law, technology, investor sentiment, or consumer preferences (adapted from TNFD (2023), Glossary and IFRS (2023), S2 Climate-related Disclosures).
Upstream	One of the two main elements of a value chain. All activities associated with direct or indirect suppliers, such as production or cultivation, sourcing of commodities of goods, and transportation of commodities to manufacturing facilities (adapted from SBTN (2023), SBTN Glossary of Terms).
Value chain	Production of economic value along a series of activities, sites, and entities. The value chain can be divided into three segments upstream, direct operations, and downstream. Each of these segments involve places where economic activities managed or relied upon by the company occur. Most value chain frameworks cover a suite of activities starting with the raw materials and extending through end-of-life management, that (a) supply or add value to raw materials and intermediate products to produce final products for the marketplace and (b) are involved in the use and end-of-life management of these products (SBTN (2023), SBTN Glossary of Terms).

Acronyms

CBD	Convention on Biological Diversity
FPIC	Free, prior, and informed consent
ICCPR	International Covenant on Civil and Political Rights
ICESCR	International Covenant on Economic, Social and Cultural Rights
SBTN	Science Based Targets Network
TNFD	Taskforce on Nature-related Financial Disclosures
WBA	World Benchmarking Alliance
UDHR	Universal Declaration of Human Rights
UNDRIP	United Nations Declaration on the Rights of Indigenous Peoples

Benchmark Indicators

Indicator 1: Ambition

Investor Expectation: Publicly commit to minimize contributions to key drivers of nature loss and to conserve and restore ecosystems at the operational level and throughout the value chain by 2030.

Sub-indicator	Metric
1.1. The company has a commitment to avoid and reduce key drivers of nature loss and/or to restore and regenerate ecosystems throughout its value chain.	1.1.a. The company commits to avoid and reduce its contributions to key drivers of nature loss and/or restore and regenerate ecosystems.
	1.1.b. The company commitment explicitly extends to the company's value chain.

Indicator 2: Assessment

Investor Expectation: Assess and publicly disclose nature-related dependencies, impacts, risks, and opportunities at the operational level and throughout the value chain.

Sub-indicator	Metric
2.1. The company publicly discloses the location of all assets and activities in its direct operations and upstream and downstream value chain that are situated in or adjacent to ecologically sensitive locations.	2.1.a. The company publicly discloses all locations where it has assets and activities within its direct operations that are situated in or adjacent to ecologically sensitive locations.
	2.1.b. The company publicly discloses all locations of assets and activities within the upstream portion of its value chain that are situated in or adjacent to ecologically sensitive locations.
	2.1.c. The company publicly discloses all locations of assets and activities within the downstream portion of its value chain that are situated in or adjacent to ecologically sensitive locations.
2.2. The company assesses and publicly discloses its material dependencies and impacts on nature within its own operations and throughout its value chain.	2.2.a. The company undertakes and publicly discloses the results of an assessment of its material dependencies on nature in its direct operations .
	2.2.b. The company undertakes and publicly discloses the results of an assessment of its material dependencies on nature in the upstream portion of its value chain .
	2.2.c. The company undertakes and publicly discloses the results of an assessment of its material dependencies on nature in the downstream portion of its value chain .
	2.2.d. The company undertakes and publicly discloses the results of an assessment of its material impacts on nature in its direct operations .
	2.2.e. The company undertakes and publicly discloses the results of an assessment of its material impacts on nature in the upstream portion of its value chain .
	2.2.f. The company undertakes and publicly discloses the results of an assessment of its material impacts on nature in the downstream portion of its value chain .
2.3. The company assesses and publicly discloses the risks and opportunities stemming from material dependencies and impacts on nature.	2.3.a. The company undertakes and publicly discloses the results of an assessment of the material risks stemming from material dependencies and impacts on nature.
	2.3.b. The company undertakes and publicly discloses the results of an assessment of its material opportunities stemming from material dependencies and impacts on nature.

Indicator 3: Targets

Investor Expectation: Set time-bound, context-specific, science-based targets informed by risk assessments on nature-related dependencies, impacts, risks, and opportunities. Disclose annual progress against targets.

Sub-indicator	Metric
<p>3.1. The company has comprehensive and measurable targets to avoid and reduce key drivers of nature loss and to restore and regenerate ecosystems.</p>	<p>3.1.a. The company publicly discloses targets to manage nature-related dependencies, impacts, risks, and/or opportunities.</p>
	<p>3.1.b. The company targets pertain to avoiding and reducing drivers of nature loss.</p>
	<p>3.1.c. The company targets pertain to restoring and regenerating ecosystems.</p>
<p>3.2. The company's targets pertain to its material nature-related impacts and dependencies, are validated by an impartial and independent third party, and are designed in an integrated manner that takes account of the company's climate targets.</p>	<p>3.2.a. The company publicly discloses that its targets pertain to its material nature-related dependencies and impacts.</p>
	<p>3.2.b. The company's targets have been validated by an independent third party.</p>
	<p>3.2.c. The company explains how its nature-related targets support, align, or integrate with its climate change targets.</p>
<p>3.3. The company publicly discloses its progress toward its targets on an annual basis.</p>	<p>3.3.a. The company publicly discloses its progress toward its nature-related targets within the last reporting year, with reference to the baseline or reference condition.</p>

Indicator 4: Implementation

Investor Expectation: Develop a company-wide plan on how to achieve targets. The design and implementation of the plan should prioritize rights-based approaches and be developed in collaboration with Indigenous Peoples and local communities when they are affected. Disclose annual progress against the plan.

Sub-indicator	Metric
4.1. The company publicly discloses a strategy for achieving its nature targets.	4.1.a. The company publicly discloses a strategy setting out the actions it intends to take to achieve its nature-related targets.
	4.1.b. The company publicly discloses progress on its strategy in the last reporting year.
	4.1.c. The company explains how the actions it intends to take on nature support, align, or integrate with its actions on climate.
4.2. The company respects and upholds the rights of Indigenous Peoples and local communities.	4.2.a. The company commits to recognize and respect the rights of Indigenous Peoples and local communities.
	4.2.b. The company facilitates full, meaningful, and effective participation through free, prior, and informed consent (FPIC) of Indigenous Peoples and local communities in the planning and implementation of activities that have the potential to impact their rights.
	4.2.c. The company ensures equitable access for Indigenous Peoples and local communities to land, resources, and territory where they hold rights or interests.
	4.2.d. The company ensures equitable benefit sharing with Indigenous Peoples and local communities arising from using land and/or natural resources where they hold rights or interests.
	4.2.e. The company publicly discloses that it requires its tier 1 suppliers to recognize and respect the rights of Indigenous Peoples and local communities and to obtain their free, prior, and informed consent.
4.3. The company's fiscal policies are aligned with achievement of its nature-related targets.	4.3.a. The company publicly discloses how it has allocated expenditure to achieve its nature targets in the last fiscal year.
	4.3.b. The company publicly discloses forward-looking guidance on how it intends to allocate expenditure to achieve its nature targets.

Indicator 5: Governance

Investor Expectation: Establish board oversight and disclose management's role in assessing and managing nature-related dependencies, impacts, risks, and opportunities.

Sub-indicator	Metric
5.1. The company board has clear oversight over its nature-related dependencies, impacts, risks and opportunities, including implications for and engagement with Indigenous Peoples and local communities.	5.1.a. The company publicly discloses evidence of board or board committee oversight of the management of nature-related dependencies, impacts, risks, and opportunities.
	5.1.b. The company publicly discloses evidence of board or board committee oversight of the management of its impacts on and engagement with Indigenous Peoples and local communities.
5.2. The board has sufficient expertise to oversee issues pertaining to nature-related dependencies, impacts, risks, and opportunities, including how the company's actions on nature impact Indigenous Peoples and local communities.	5.2.a. The company publicly discloses evidence that its board has sufficient expertise to oversee issues pertaining to nature-related dependencies, impacts, risks, and opportunities.
	5.2.b. The company publicly discloses evidence that its board has sufficient expertise to oversee the company's impacts on and engagement with Indigenous Peoples and local communities.
5.3. Responsibility for assessing and managing nature-related issues is assigned at the senior executive level, and executive remuneration arrangements incorporate performance on nature targets.	5.3.a. The company's chief executive officer or at least one other senior executive is responsible for assessing and managing the company's nature-related dependencies, impacts, risks, and opportunities.
	5.3.b. The company's chief executive officer or at least one other senior executive is responsible for assessing and managing the company's impacts on, and engagement with, Indigenous Peoples and local communities.
	5.3.c. The company's chief executive officer or at least one other senior executive has long-term remuneration arrangements that directly link compensation to achieving the company's nature targets.

Indicator 6: Engagement

Investor Expectation: Engage with external parties including actors throughout the value chain, including trade associations, policy makers, and other stakeholders to create an enabling environment for implementing the plan and achieving targets.

Sub-indicator	Metric
6.1. The company engages with its value chain to help achieve its nature targets.	6.1.a. The company has nature-related criteria for its tier 1 suppliers.
	6.1.b. The company provides financial and/or technical assistance to suppliers to adopt practices that reduce its impacts and dependencies on nature.
	6.1.c. The company engages its corporate customers on addressing nature-related impacts and dependencies associated with processing, use, or end-of-life treatment of sold products.
	6.1.d. The company engages its end-user consumers in a shift towards products, services, and/or behaviors with lower nature-related impacts and dependencies.
6.2. The company publicly discloses direct lobbying activities and any expectations for associations that it is a member of which are not aligned with The Biodiversity Plan .	6.2.a. The company commits to conducting its direct lobbying activities in accordance with the goals of The Biodiversity Plan .
	6.2.b. The company reviews its own nature policy positions' alignment with The Biodiversity Plan and discloses how it has advocated for these positions through its lobbying activities.
	6.2.c. The company commits to advocate for lobbying activities aligned with The Biodiversity Plan within the trade associations they belong to .
	6.2.d. The company publicly discloses the actions it has taken to ensure alignment of its trade associations' nature policy positions and lobbying activities with The Biodiversity Plan .

6.3. The company identifies and engages with key stakeholders on nature-related issues and incorporates the outcomes of these activities in its strategy and operations.

6.3.a. The company publicly discloses the process for identifying relevant stakeholders across its value chain and the process for engaging with stakeholder groups.

6.3.b. The company demonstrates that engagement with stakeholders informs its actions to address nature-related issues.

6.4. The company has a grievance and redress mechanism through which individuals and communities may raise complaints or concerns that they have been adversely impacted by the company's actions pertaining to nature.

6.4.a. The company has a mechanism for individuals and communities to raise complaints or concerns that they are or may be adversely impacted by the company, or for them to raise complaints of adverse impacts to nature.

6.4.b. The company discloses a list of grievances submitted.

6.4.c. The company has a policy of non-reprisal against complainants, including human rights defenders, whistle-blowers, and community spokespersons.