

ISSB Nature-related Disclosures

The proposed way forward for nature



IFRS **Practice Statement**, with the same due process as for a Standard



Specify aspects about **material** information on nature for companies to disclose to investors



Use of Practice Statement not required for companies to **comply** with ISSB Standards



Draw on **TNFD** Framework



A **jurisdiction** can require companies to use the Practice Statement



Use **together** with IFRS S1 and IFRS S2



Targeting draft Practice Statement **October 2026**

IFRS S1 already requires nature-related disclosures. The Practice Statement will support high-quality, comparable nature disclosures

The rationale for this approach



Avoids overload but supports improved nature-related disclosure



Builds on existing materials (ISSB and TNFD)



Minimise disruption to adoption of ISSB Standards



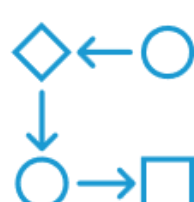
Keeps a path open for future Standard

Key points



Risks and opportunities

Identify nature-related risks and opportunities, with option to use the TNFD LEAP approach



Strategy and business model

Explain how nature affects value creation, decision-making and resilience (supported by scenario analysis)



Metrics and targets

Disclose metrics and targets to explain performance. One new metric proposed. SASB Standards, TNFD metrics, GRI Standards and ESRS available for use



Link to climate

Ensure climate and nature connections are clear



Location specific

Explain why location matters and when disclosure relevant



Engagement

Explain how engagement with Indigenous Peoples, Local Communities and affected stakeholders is an important consideration and relevant for disclosure