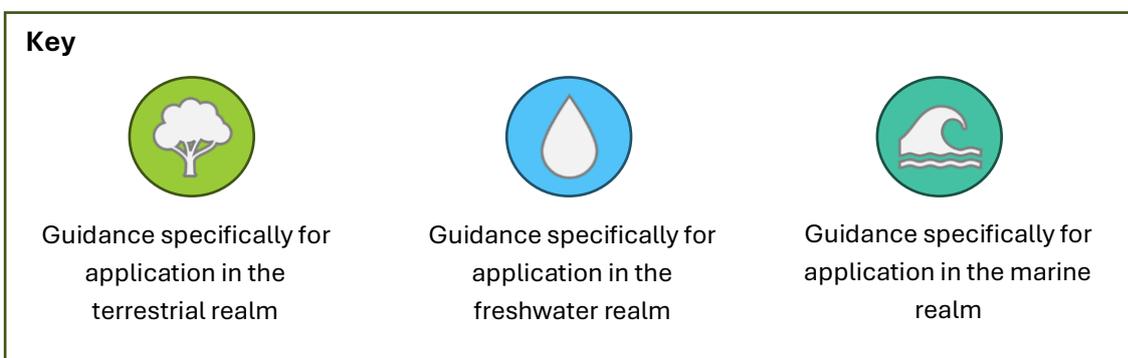


# DRAFT MEASUREMENT GUIDANCE EXECUTIVE SUMMARY: STATE OF NATURE METRICS - FEBRUARY 2026

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## Section 1: Introduction to metrics and guidance

This document provides a high-level overview of the guidance prepared to support organizations in applying the State of Nature (SoN) metrics agreed through a consensus building process convened by the Nature Positive Initiative and partners. In addition to this overview, full Technical Guidance is planned, which will contain detailed walkthroughs of the measurement processes and methodologies, illustrated by examples and case studies.

The following metric design criteria were used: (i) credible and science-based; (ii) responsive; (iii) to be able to incorporate new data and techniques; (iv) aligned with existing standards and frameworks; (v) accessible and affordable; and (vi) auditable. The main objective was to design a minimum set of universal state of nature metrics for broad and consistent adoption. This means ensuring that these metrics can be used across a variety of use cases, by stakeholders of varying capacity, and across different environmental and social contexts.

These metrics are designed to measure the state of nature and support a range of potential use cases including voluntary assessment and disclosure, regulatory compliance, and the development, implementation and tracking of corporate nature-positive strategies and targets.

The adoption of these metrics for these specific use cases rests with the frameworks, standards and other implementing organisations that they will be embedded in in the future, in line with their respective mandates and due process requirements. It is the responsibility of those organisations to determine how the metrics are applied and for which use cases they are adopted (see Appendix B).

For a full background on the process to build this consensus around a minimum set of aligned metrics for driving and measuring nature positive outcomes, please see the Nature Positive Initiative website [here](#). A final report outlining the development process, findings and rationale for the final metrics is due to be published in Q2 2026.

We expect the framework (indicator table and metrics table) to be agreed and revisited infrequently. The guidance will evolve more frequently; this includes the measurement specifications outlined in this document.

*Scope and use of the metric guidance materials*

What the guidance is	What the guidance isn't
<ul style="list-style-type: none"> <li>• Iterative and evolving</li> <li>• A supporting resource for the State of Nature metrics framework</li> <li>• Filling gaps in existing frameworks and standards, complementing (rather than replacing) existing pressure and response metrics to complete the pressure-state-response (or DPSIR) framework</li> <li>• Designed for all users, though it has been developed with a focus on corporates and financial institutions as primary users</li> <li>• Intended to provide support on measurement for corporates and financial institutions in order to unlock further action to achieve global nature goals, including the Kunming-Montreal Global Biodiversity Framework and Global Goal for Nature.</li> </ul>	<ul style="list-style-type: none"> <li>• A complete assessment, management or target-setting approach for nature</li> <li>• A standalone document or framework</li> <li>• An all-encompassing scope* – e.g. genetic diversity, ecosystem services/natural processes and applying metrics in highly urban areas are not currently included</li> <li>• Covering sector-specific metric application guidance*</li> <li>• A comprehensive source of all available supporting tools, data sources, frameworks or guidance**</li> </ul>

\*While these topics are not in the scope of the current metrics and guidance, they may be added at a later date to address emerging needs and new methodologies/data sources. Application to financial portfolio measurements in particular was highlighted in piloting as requiring further guidance.

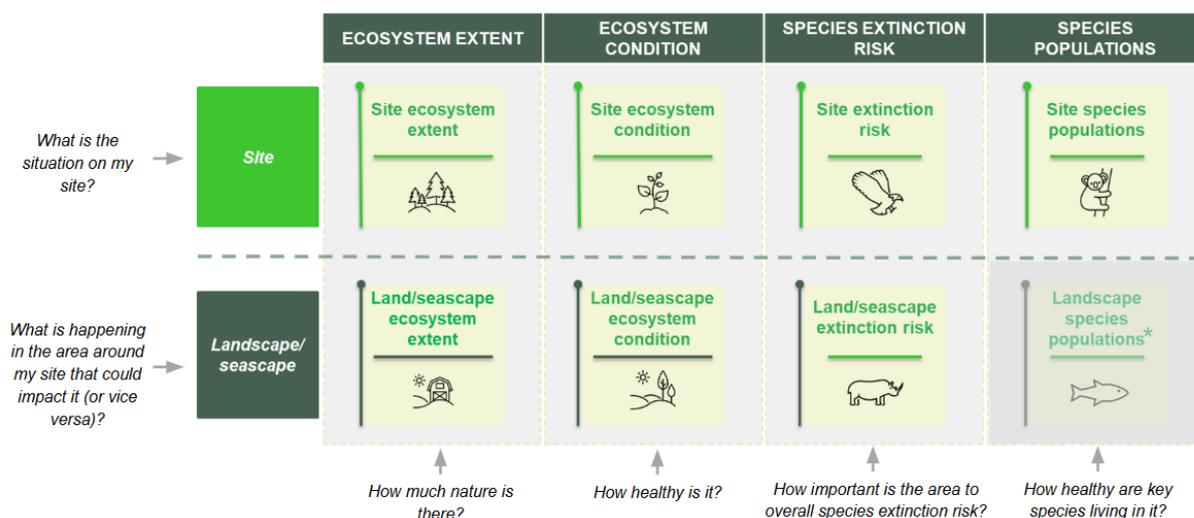
\*\*Only a small number of illustrative examples have been included in this guidance. These are in no way prescriptive nor exhaustive. There is a need to develop more comprehensive lists of resources in future.

Please note that this guidance does **not** cover how to use metrics to communicate or demonstrate nature positive/net positive statements or claims - it solely describes how to measure the state of nature metrics. Visit [naturepositive.org](https://naturepositive.org) for the latest developments on communicating nature-positive outcomes.

## Key terms to understand

Term	Definition
<b>State of nature</b>	The condition and extent of ecosystems, and species population size and extinction risk, including positive or negative changes ( <a href="#">TNFD</a> ).
<b>Indicator</b>	A quantitative or qualitative factor or variable that provides a simple and reliable means to measure performance. An indicator can be measured through one or multiple metrics (as adopted by <a href="#">TNFD</a> ).
<b>Metric</b>	A system or standard of measurement (as adopted by <a href="#">TNFD</a> ).
<b>Granularity level</b>	The scale or level of detail/precision. The granularity levels in the metrics framework include considerations around spatial resolution, scale of classification categories and preciseness of measurement approaches/proxies. In the State of Nature Metrics Framework there are three granularity levels: preparatory, medium, and high.
<b>Baseline</b>	Starting point or benchmark against which changes in the state of nature attributed to your business activities can be compared ( <a href="#">TNFD</a> ).
<b>Base map</b>	A foundational layer on a map that is the basis of GIS visual and geographic context. ( <a href="#">ESRI</a> ) In this guidance, the base map is used as the basis of ecosystem metric calculations.
<b>Site</b>	Area of direct operations or influence, e.g. farm, ranch, mine site, infrastructure development, factory, office.
<b>Landscape/seascape</b>	Defined geographic areas with common ecological and socioeconomic characteristics. They may be delineated based on watersheds, ecosystems, jurisdictional boundaries, company sourcing areas, or in other ways ( <a href="#">Accountability Framework Initiative</a> ).
<b>Connectivity</b>	The degree to which the landscape facilitates the movement of organisms (animals, plant reproductive structures, pollen, pollinators, spores etc.) and other environmentally important resources, such as nutrients and moisture, between similar habitats. Connectivity is hampered by fragmentation. ( <a href="#">IPBES</a> )
<b>Ecosystem assets (for condition measurements)</b>	Contiguous spaces of a specific ecosystem type characterized by a distinct set of biotic and abiotic components and their interactions ( <a href="#">UN-SEEA-EA</a> ). This breakdown is used for some high granularity measurements in the metrics framework.
<b>Ecosystem condition class</b>	Ecosystem condition describes the quality of an ecosystem, measured in terms of its abiotic (non-living) and biotic (living) characteristics across a range of temporal and spatial scales ( <a href="#">UN-SEEA-EA</a> ). An ecosystem condition class is a particular quality category, e.g. composed of a range of condition scores from X-Y.

**What to measure: Indicator table**



*\*Important note: To be measured where possible, however it is recognised that further work on data availability needs to be undertaken to make measurement more feasible.*

The landscape species populations indicator is included to clearly present the complete framework, however it is recognised that calculating this metric is generally infeasible for companies at the time of writing. With better tools, methodologies and data access in the future, it is hoped that measuring species populations at the landscape scale will become more feasible, although companies who can measure it now should of course do so.

**Units of measurement: Metrics table**

	Metrics			
	Ecosystem extent	Ecosystem condition	Species extinction risk	Species populations
<b>Site</b>	Area (absolute and percentage) of loss, gain and net change in extent of natural ecosystems (ha, %)	Area and change by condition class (ha, %)	Species extinction risk measurement showing the contributions of the site to global extinction risk	Number and proportion of priority species with populations that are 1) declining, 2) slowing in decline, 3) stable, and 4) increasing.
<b>Landscape / Seascape</b>	Area (absolute and percentage) of loss, gain and net change in extent of natural ecosystems (ha, %)	Values and change in structural and functional connectivity between natural ecosystems	Species extinction risk measurement showing the contributions of the landscape/ seascape to global extinction risk	Number and proportion of priority species with populations that are 1) declining, 2) slowing in decline, 3) stable, and 4) increasing.

## Measurement specifications

Measurement specifications are provided at three granularity levels: Preparatory, Medium and High. See [Section 2, Step 3](#) for more guidance on selecting appropriate granularity levels.

### *Ecosystem extent and condition metrics*

		Terrestrial/ freshwater	Marine
<b>Spatial resolution</b>	<b>Prep</b>	≤30m	1-10km
	<b>Med*</b>	≤10m	100m-1km
	<b>High*</b>	≤10m	≤30m where possible or ≤1km
<b>GET Level (or national equivalent)</b>	<b>Prep</b>	Natural/non-natural	Natural/non-natural
	<b>Med</b>	3 or 4	3
	<b>High</b>	5 or 6	3

\*Medium and High granularity data layers should be ground-truthed for **site-level** ecosystem metrics.

### *Species extinction risk and populations metrics*

		Species populations <sup>†</sup> (site and landscape)	Site species extinction risk	Land/seascape species extinction risk
<b>Spatial resolution</b>	<b>Prep</b>	≤30m (or up to ≤1km for marine)	≤5km	≤10km
	<b>Med</b>	N/A	≤1km (5km for marine)	≤5km
	<b>High</b>	N/A	≤1km (5km for marine)	≤5km
<b>Measurement</b>	<b>Prep</b>	Area of habitat/range proxies	Sum the proportion of the global area of habitat* of each species in scope that falls within the site. It is strongly recommended to weight each species by threat status and/or use proportion of a specified historical reference range, except when robust assessments of extinction risk are unavailable at global, regional, or national levels.	Sum the proportion of the global area of habitat* of each species in scope that falls within the landscape. It is strongly recommended to weight each species by threat status and/or use proportion of a specified historical reference range, except when robust assessments of extinction risk are unavailable at global, regional, or national levels.
	<b>Med</b>	Species-based index of relative abundance		
	<b>High</b>	Estimates of absolute abundance or density		

<sup>†</sup> Species Selection Filter guidance is available to assist companies in prioritising measurement effort. See [Section 2, Step 6](#).

\* If area of habitat is not available, species range may be used.

## Section 2: Preparing to measure

Five key steps are outlined to help you prepare to make your calculations. Please see the upcoming Technical Guidance for further considerations for your preparation stage, e.g. seeking internal buy-in and stakeholder engagement.

1. [Determining your assessment scope](#)
2. [Determining your baseline](#)
3. [Selecting your granularity level](#)
4. [Collecting data](#)
5. [Preparing a base map](#)
6. [Prioritising species measurements](#)



### Important note

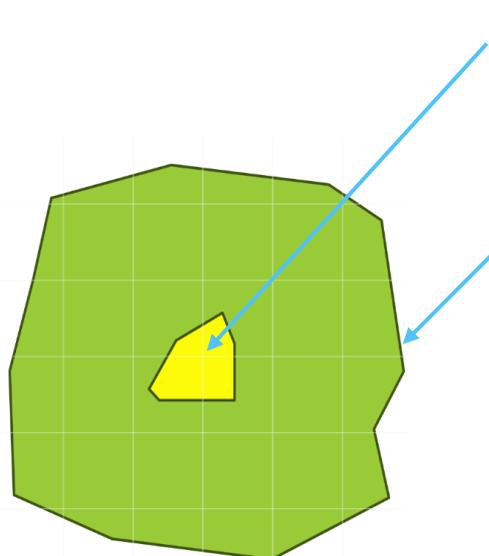
*The outputs of steps 1-4 can influence each other, be prepared to iterate earlier steps as you progress through them*

### Step 1: Determining your scope

As nature is locally specific, state of nature measurement requires location data for operations and value chains. While traceability across value chains remains a challenge, it does not need to be a barrier to engaging in state of nature measurement. Key considerations for determining the organisational scope of your state of nature assessment include:

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>☑ Use credible frameworks and guidance to help you prioritise where to focus first. Examples include: TNFD L3 phase, SBTN Steps 1 and 2, GRI 101 Biodiversity Standard, IUCN RHINO.</li> <li>☑ Develop (and ideally disclose) a plan for expanding your scope over time</li> <li>☑ If your largest nature-related impacts occur in your value chain, you may be able to start by using the landscape</li> </ul> | <ul style="list-style-type: none"> <li>metrics if you can't get to site-level location data</li> <li>☑ If you are assessing a financial portfolio, also consider focussing on where you may be able to have the biggest influence on nature outcomes</li> <li>☑ Note that different granularity levels are available for calculating the metrics (see guidance in <a href="#">Step 3</a> below). Starting with a lower granularity approach may help make the scope more feasible</li> </ul> |
|--|--|

Once you have selected the sites in scope, you also need to determine the geographical boundaries of both the site and the surrounding landscape/seascape. Your assessment scope should include all terrestrial, freshwater and marine ecosystems within these boundaries and your methodology for drawing your landscape/seascape boundary should be transparently disclosed alongside final output metrics.



**Site**

The area over which you have direct operational or financial control. The site size must be greater than the spatial resolution of the data used to calculate the metrics.

**Landscape/seascape**

The area surrounding your site. This may be determined by one or a combination of factors:

- Following guidance such as that of the International Finance Corporation (IFC) to determine an Ecologically Appropriate Area of Analysis (EAAA) - [link](#).
- Using the surrounding watershed, e.g. [HydroBasins](#) sub-basin boundaries at levels 8-12
- Using best practice/widely recognised guidance specific to your context (e.g. see [IBAT](#)).

It is important to check that your landscape boundary considers the Area of Influence (Aol) of your site, i.e. the area where biodiversity is most likely to be directly or indirectly influenced by activities on your site. Good practice is to also report metrics specifically for your Aol. For additional guidance on assessing Aol, see [IUCN RHINO Technical Source Document 2.0](#), p.47. See also the [Align project outputs for more background on landscape-based approaches](#).



For marine sites, TNFD’s guidance for fishing organizations on disclosing locations ([TNFD- Sector Guidance Fishing, Box 3: Guidance for fishing organisations on disclosing location](#)) offers options for reporting for mobile marine sectors, suggesting being as granular as possible. For marine sites where important ecosystems and species are sessile, for instance coral reefs, estuaries, mangroves, intertidal areas, coastlines, then they can be treated as polygons in the same way as terrestrial sites.

**Box 1: Why landscape metrics?**

Landscape-level metrics give essential context to the state of nature measured on sites. They help to:

- (i) provide input to support well-designed site-level actions,
- (ii) encourage collaborative action at the scale most needed for achieving nature positive outcomes,
- (iii) provide a starting point for applying metrics in value chains where there is not yet traceability to site,
- (iv) provide important context for external users of the metrics to understand the significance of site-level trends
- (v) help detect the leakage of impacts from the site into the surrounding area.

**Box 2: Especially large and small sites**

Especially large sites, e.g. thousands of square kilometers, may be broken down into smaller sub-units for analysis. Different granularity levels (see [Step 3](#) below) may be used for different sub-units to enable robustness to be improved across the site as a whole over time. When prioritising sub-units for higher granularity assessment, consider which areas hold the most significant biodiversity for nature and people and also which areas are seeing the greatest shifts in state of nature.

For especially small sites, e.g. less than 900m<sup>2</sup> (pixel size at preparatory level), it may actually be easier to use higher granularity methodologies such as direct measurements and counts than to use coarse global datasets in GIS. This is because the global datasets are unlikely to be accurate enough for meaningful measurement at this scale, while the resource requirements for direct measurement are lower due to the small assessment area.

**Box 3: A note on using GIS**

From determining site and landscape boundaries onwards, the use of Geographical Information Software (GIS) is needed for the calculation of state of nature metrics. This may be new for some companies. Free to use software options (e.g. QGIS) are available, as well as helpful resources for support learning to use these tools. Lower granularity metrics will generally require less advanced use of GIS.

## Step 2: Determining your baseline

A baseline year of 2020 is advised in order to align with the [definition of Nature Positive](#) and goals and targets of the [Kunming-Montreal Global Biodiversity Framework](#) (GBF). This approach allows for a clear baseline assessment, avoids interpretations and assumptions embedded in other approaches such as defining a ‘pristine state’, and increases the chance of data availability. It is generally possible to access relevant global datasets back to 2020. However if the data needed for a particular metric is not available then a later baseline year can be used and there should be transparency regarding the rationale for its selection.

In situations where a significant impact on nature occurred just before 2020, e.g. a new mine site began operations in 2019 or 2020 saw a significant wildfire event, companies should use a pre-impact baseline to ensure credibility and avoid the risk of greenwashing and be transparent regarding the rationale for its selection.

### Step 3: Selecting your granularity level

Three granularity levels are available for users. Different granularity levels can be used for different metrics and for different sites, and very large sites may be broken down into sections with different granularity levels applied. Companies should look to increase the granularity of their metrics over time, with ideally no more than 2 years spent at the Preparatory level.

To select the appropriate granularity level, it is important to consider:

1. The use case for the metrics
2. Data availability for the site and landscape
3. Capacity to calculate the metrics

#### *Granularity level selection criteria*

	Preparatory*	Medium	High
<b>Data needed</b>	<ul style="list-style-type: none"> <li>● Freely available, global or national datasets</li> </ul>	<ul style="list-style-type: none"> <li>● Increased resolution datasets and ecosystem type classifications (at least GET level 3)</li> <li>● Ground-truthing datapoints to sample test ecosystem layers</li> <li>● Species-specific information to calculate abundance proxies for selected species</li> </ul>	<ul style="list-style-type: none"> <li>● High resolution datasets and ecosystem type classifications</li> <li>● Ground-truthing datapoints to sample test ecosystem layers</li> <li>● Direct counts or estimators for selected species</li> </ul>
<b>Resource needed</b>	<ul style="list-style-type: none"> <li>● Introductory-level GIS capability (until tools become available)</li> <li>● Contact with site team to sense-check metric outputs</li> </ul>	<ul style="list-style-type: none"> <li>● Competent GIS capacity (until tools become available)</li> <li>● Resource for ground measurements and/or purchasing high-resolution satellite data for ground-truthing site metrics</li> <li>● May need expert support for setting up monitoring protocols</li> </ul>	<ul style="list-style-type: none"> <li>● Competent GIS capacity (until tools become available)</li> <li>● Additional resource for ecologist technical input and monitoring on the ground</li> <li>● More likely to need access to paid-for datasets</li> </ul>
<b>Summary</b>	<b>Best for:</b> companies at the start of their nature-positive journey, first iterations of assessments, very wide-scale assessments and preparing for the next level	<b>Best for:</b> ensuring confidence** in measurement results, assessing and designing contributions to nature positive goals	<b>Best for:</b> measurements at higher level of detail, e.g. for strategy design, leading practice and maximum confidence** in outcomes

\*If reporting at Preparatory level, companies should make this clear in their disclosures and transparently disclose a timeline in which they plan to progress to Medium granularity, aiming at 2 years.

\*\*Whilst this guidance will support improving confidence in data, ultimately accurate outputs and thus confidence will be driven by selecting the right, robustly-measured data for the specific context.

Please note: Whilst consensus building and guidance development relating to demonstrating net-positive/nature positive outcomes and contributions is ongoing and not yet completed, we assume that low granularity metrics will not be sufficiently detailed for communicating and demonstrating outcomes. These are designed as an onramp to using the more robust metrics.

## Step 4: Collecting data

A spreadsheet will be made available in the Technical Guidance with a checklist of the data needed per metric, examples of data sources and a cross-mapping to where this data may have been collated by the company previously for existing target-setting or disclosure standards and frameworks.

You may have options to choose from when it comes to available datasets or approaches for making your own measurements. Ensure you consider the following:

- (i) Data quality principles – e.g. see TNFD’s recommendations for Nature Data Principles [here](#);
- (ii) Responsible stakeholder engagement – e.g. see guidance from [TNFD](#) and [SBTN](#);
- (iii) Good practice biodiversity monitoring – e.g. see guidance from the [Cross Sector Biodiversity Initiative](#).
- (iv) License information indicating whether datasets are available for free (for commercial use) or require payment.

Start by reviewing the data checklist and ensure you document the sources and key metadata of the data you collect, as this will be important for repeatability, transparency and assurance purposes.

In this guidance, some example datasets and named metrics are provided that can be used to calculate the metrics. In no way are these examples intended to be prescriptive, nor exhaustive. Users are welcome to use other datasets if they meet resolution and other requirements specified for each indicator within the technical guidance.

### Box 4: Ground-truthing

Ground-truthing is used to test remotely-sensed data layers to ensure they are accurately reflecting the state of nature on the ground. A sample of points are selected and compared to the ground-truthing data; if discrepancies are found then the data layer may need to be refined.

Methods for collating ground-truthing data include ground surveys, aerial imagery (e.g. by small plane/drone) and high-resolution satellite datasets (i.e. same or greater resolution as aerial monitoring). Ground-truthing is required at medium and high granularity for site-level metrics and high granularity only for landscape-level metrics.

## Step 5: Base map preparation

Base maps for the baseline year and assessment year are used to calculate each of the ecosystem metrics. Each map utilises three data sources:

<b>Boundaries</b>	<i>Where are my site and landscape assessment boundaries?</i>
<b>Land/sea use</b>	<i>What are the high-level land or sea use types in the area?</i>
<b>Ecosystem</b>	<i>What are the ecosystem types?</i>

The layers must be overlaid and categorised into natural and non-natural areas. Step-by-step guidance and a categorisation cross-map will be available in future technical guidance.

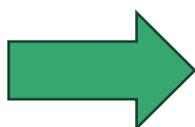
*Base map specifications per granularity level. See Data Checklist for example datasets.*

	Preparatory	Medium	High
<b>Boundaries</b>	Site and landscape polygons	Site and landscape polygons	Site and landscape polygons
<b>Land/sea use remote sensing data spatial resolution</b>	Terrestrial/freshwater: 30m Marine: ~1-10km*	Terrestrial/freshwater: 10m Marine: ~100m to 1km*	Terrestrial/freshwater: 10m Marine: ≤30m where possible or ≤1km*
<b>Ecosystem classification</b>	Natural/non-natural only**	Terrestrial/freshwater: Global Ecosystem Typology Level 3 or 4 (or national equivalent) Marine: Global Ecosystem Typology Level 3	Global Ecosystem Typology Level 5 or 6 (or national equivalent) + Ecosystem assets Marine: Global Ecosystem Typology Level 3

\* Due to data availability being one of the top concerns in the marine realm, there is flexibility on resolution depending on the dataset or ecosystem of interest. Companies should select the greatest resolution (smallest pixel size) feasible given data availability.

\*\*Classifying ecosystems into natural and non-natural may require further research/validation checks for some habitat types, e.g. forests, grasslands and marine areas. This will be covered in more detail in the Technical Guidance, however remote sensing data coupled with GET maps and/or local knowledge may be needed.

Note that if you are calculating ecosystem metrics at different granularity levels, you will need more than one base map.

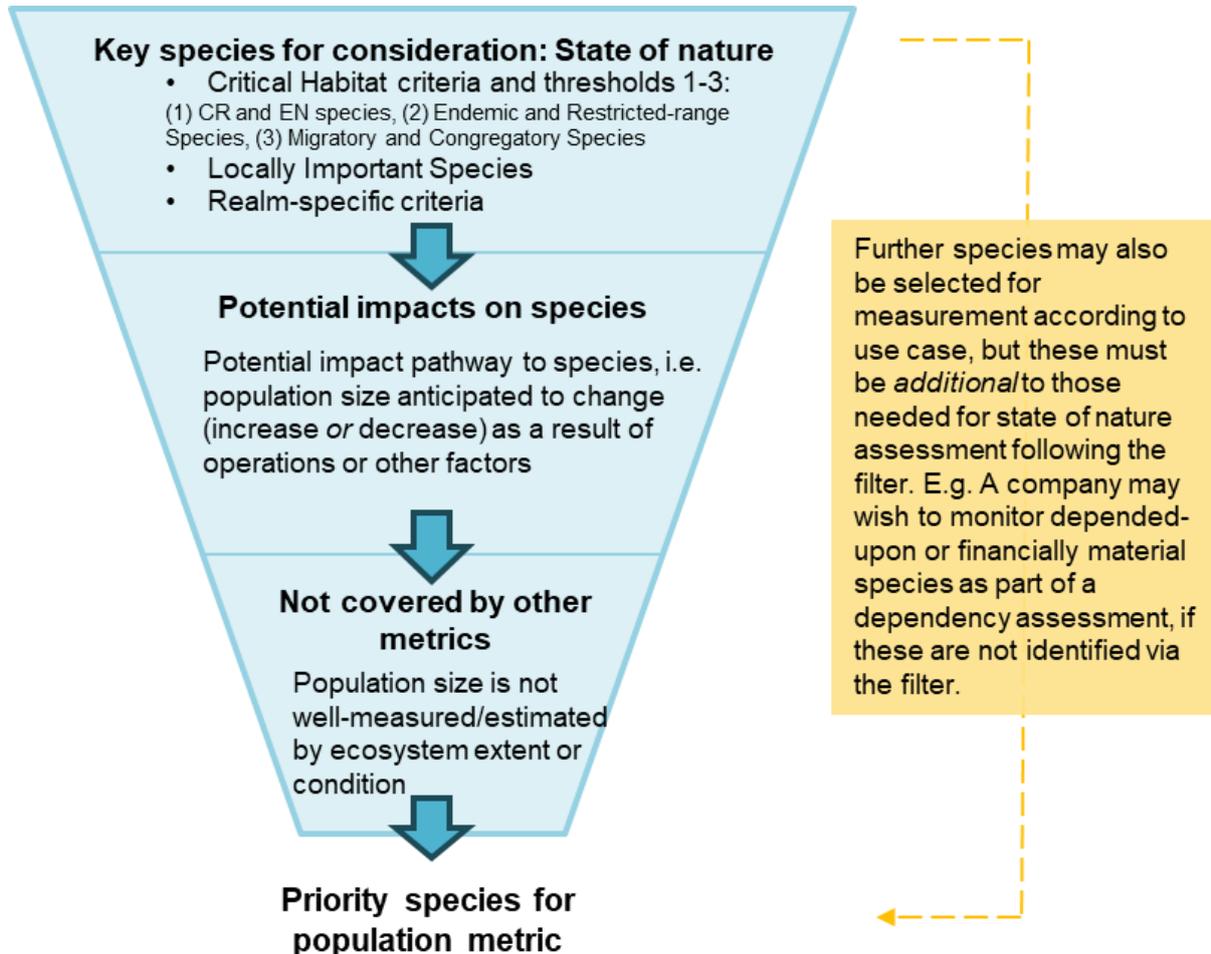


### **Base map output**

A data layer showing both the site and landscape/seascape categorised into natural and non-natural areas. Higher granularity level maps also have breakdowns into ecosystem classifications and map the lengths of key rivers.

## Step 6: Prioritising species measurements

Detailed guidance will be provided on priority species selection following further consultation and consensus building. The proposed approach is a species selection filter for the *species populations metrics only*:



The following steps are needed to apply the filter:

- (i) **Create a priority species longlist** – Identify all species meeting the following criteria

Criterion	Example data sources
Critical Habitat criteria and thresholds 1-3: (1) CR and EN species, (2) Endemic and Restricted-range Species, (3) Migratory and Congregatory Species (all realms)	IUCN Red List Range and Area of Habitat Maps, World Database of Key Biodiversity Areas, Blue Corridors Database

Locally important species - Guidance to be developed to help identify	Local knowledge, Local/National biodiversity assessments (e.g. National Red Lists), ecosystem service assessments
<p>Realm-specific criteria</p> <ul style="list-style-type: none"> <li><i>Freshwater:</i> If smaller rivers and streams are present on the site (i.e. with a width of less than the spatial resolution of your land cover data), prioritise at least one species that is a good indicator of the health of these systems.</li> <li><i>Marine:</i> Direct and indirect exploitation of species should be considered when identifying species, given the threat of overexploitation in the marine realm. Resolution may vary by functional groups.</li> </ul>	<p><i>Freshwater:</i> Freshwaterecology.info database, Fishbase, Molluscabase, IUCN Red List, Local/National biodiversity assessments</p> <p><i>Marine:</i> FAO fisheries review database; SBTN oceans guidance.</p>

**(ii) Categorise longlist to inform prioritisation**

Category	Example guidance
a. Identify which species are not subject to or responsive to impact drivers (positive or negative) in the short to intermediate term	<p><a href="#">CSBI 2015a Biodiversity inclusive impact assessment good practices</a> (section 2)</p> <p>Threats applying to species in IUCN Red List of Species</p>
b. Identify which species where population size closely follows change in ecosystem extent or ecosystem condition	<p>To be developed. See also:</p> <p><a href="#">Mayfield et al 2022</a></p> <p><a href="#">CSBI 2015b, biodiversity baseline good practice guide</a></p>

**(iii) Prioritise shortlist for measurement**

Preparatory level	Medium & High
- Exclude species not being or not likely to be impacted (directly or indirectly) by company activities	<ul style="list-style-type: none"> <li>- KEEP all CR species and all realm-specific key species</li> <li>- Exclude other species not being impacted by company activities or external factors</li> <li>- Exclude species closely following other metrics</li> </ul>

(iv) **Select best available proxy metric/data source**

See the metric measurement guidance in Section 3 for the different proxies and data sources available for calculating species metrics.

**Note:** The above guidance is intended to help prioritise species *population* measurement efforts. For an example of prioritising species *extinction risk* measurements and actions, see the IUCN RHINO approach ([www.iucnrhino.org](http://www.iucnrhino.org)) under the Direct Impact Track, Step A2.

## Section 3: Metrics

High-level calculation guidance is provided for the following metrics:

1. [Site ecosystem extent](#)
2. [Landscape ecosystem extent](#)
3. [Site ecosystem condition](#)
4. [Landscape ecosystem condition](#)
5. [Site species extinction risk](#)
6. [Landscape species extinction risk](#)
7. [Site species populations](#)
8. [Landscape species populations](#)

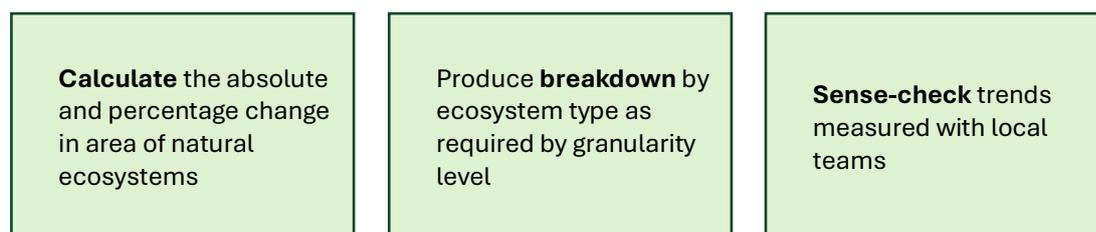
### 1. Site ecosystem extent

**Metric:** Area (absolute and percentage) of loss, gain and net change in extent of site natural ecosystems (ha, %)

**Calculation overview:**

$$= \boxed{\text{Area of natural ecosystems in assessment year}} - \boxed{\text{Area of natural ecosystems in baseline year}}$$

**Process:**



**Outputs:**

Preparatory	Medium	High
Absolute and change in natural ecosystem cover (ha, %)	Absolute and change in natural ecosystems, with breakdown by GET Level 3 or 4 or national equivalent (ha, %)	Absolute and change in natural ecosystems, with breakdown by ecosystem asset and by GET Level 5 or 6 (GET Level 3 for marine) or national equivalent (ha, %)

**2. Landscape/seascape ecosystem extent**

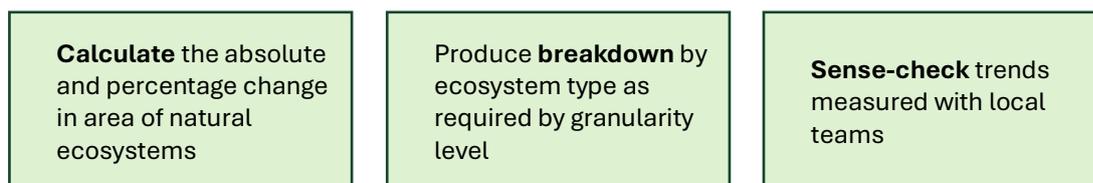
**NB. Metric calculation is the same as site ecosystem extent but applied for the full landscape/seascape boundary.**

**Metric: Area (absolute and percentage) of loss, gain and net change in extent of landscape/seascape natural ecosystems (ha, %)**

**Calculation overview:**



**Process:**



**Outputs:**

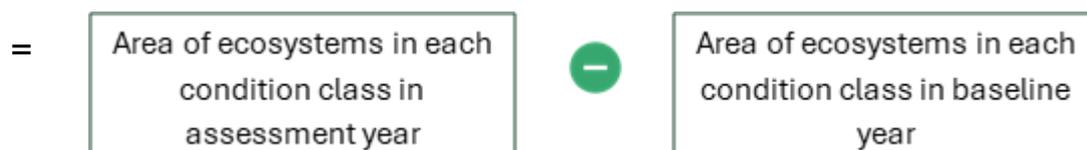
Preparatory	Medium	High
Absolute and change in natural ecosystem extent (ha, %)*	Absolute and change in natural ecosystem extent, with breakdown by GET Level 3 or 4 or national equivalent (ha, %)*	Absolute and change in natural ecosystem extent, with breakdown by GET Level 5 or 6 (GET Level 3 for marine) or national equivalent (ha, %)*

\*An alternative framing of this metric is that it captures the area and percentage of natural habitat remaining.

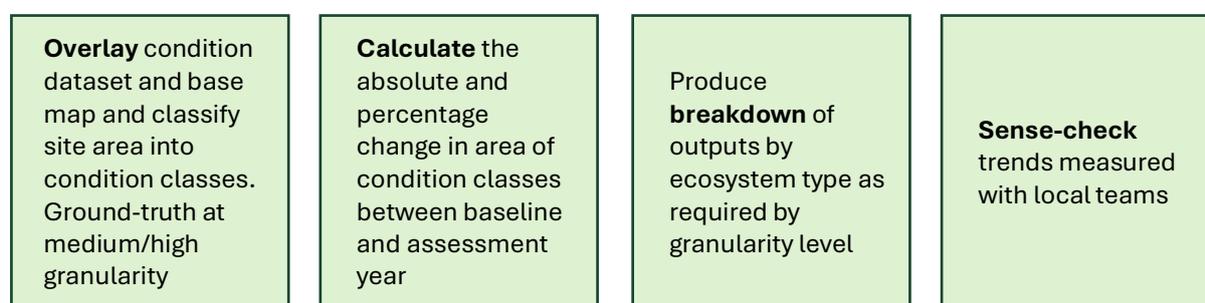
### 3. Site ecosystem condition

**Metric:** Area and change (absolute and percentage) by ecosystem condition class (ha)

**Calculation overview:**



**Process:**



#### Ecosystem condition data layer specifications:

Ecosystem condition can be measured using national/regional datasets, biome-level datasets or realm-level datasets.

*Ecosystem condition specifications per granularity level*

	Preparatory	Medium	High
<b>Specific-ations</b>	<p><b>Measurement:</b> Measure change in condition using national/regional datasets, biome-level datasets or realm-level datasets</p> <p><b>Dataset criteria:</b></p> <ul style="list-style-type: none"> <li>● Condition data layers should measure at least one of the components out of the composition, structure or functioning of the ecosystems.</li> <li>● They should comply with widely-recognised principles and standards for data quality (see <a href="#">Section 2, Step 4</a>) and</li> </ul>	<p><b>Measurement:</b> Measure change in condition using national/regional datasets, biome-level datasets or realm-level datasets</p> <p><b>Dataset criteria:</b></p> <ul style="list-style-type: none"> <li>● Condition data layers should measure at least two components out of the structure, composition and/or functioning of the ecosystems.</li> <li>● They should comply with widely-recognised principles and standards for data quality (see <a href="#">Section 2, Step 4</a>) and accepted</li> </ul>	<p><b>Measurement:</b> Measure change in condition using national/regional datasets, biome-level datasets or realm-level datasets</p> <p><b>Dataset criteria:</b></p> <ul style="list-style-type: none"> <li>● Condition data layers should be based on relevant biotic, and where useful relevant abiotic, condition variables, following IUCN RLE and/or UN SEEA-EA guidance.</li> <li>● Dataset measurements must include biotic condition variables, combining structural, at least one species</li> </ul>

	<p>accepted national/regional datasets should be prioritised.</p> <ul style="list-style-type: none"> <li>● Condition scoring approaches can be used if they meet the above requirements, have clearly documented criteria and thresholds, and are calibrated for the ecosystem of interest.</li> <li>● Datasets modelled on pressure data should only be used as a last resort. Where used, field verification is advised.</li> </ul>	<p>national/regional datasets should be prioritised.</p> <ul style="list-style-type: none"> <li>● Condition layers must <b>not</b> be modelled based on pressure data.</li> </ul>	<p>composition variable, and where relevant, functional variables.</p>
<p><b>Example Potential Datasets for Review*</b></p>	<ul style="list-style-type: none"> <li>● Condition scoring approach linked to the ecosystem of interest (e.g., UK BNG metric)</li> <li>● Scalable Ecological Condition</li> <li>● Land cover time series datasets where the land cover classes include aspects on condition, e.g., secondary, primary forest)</li> <li>● Above-ground biomass data layers (where relevant for the ecosystem)</li> <li>● Metrics with modelled components: Ecosystem Integrity Index, GLOBIO-MSA</li> </ul>	<ul style="list-style-type: none"> <li>● European Forest Condition Index</li> <li>● Forest Structural Condition Index (FSCI)</li> <li>● Bioclimatic Ecosystem Resilience Index</li> </ul>	<ul style="list-style-type: none"> <li>● UN SEEA-EA compatible ecosystem accounts using field data + remote sensing</li> <li>● Accounting for Nature Econd certified metrics – ecosystem focussed</li> </ul>

\*These example datasets have been drawn from a review of sources self-assessed by data providers as having relevant information for the calculation of this metric during the [TNFD Nature Public Data Facility Sandbox](#) (proof of concept) development. The sources were reviewed against the above criteria and a few examples provided here. These do not form a complete representation of data layers available and every potential source should be reviewed by the user to assess whether it is fit for purpose for the specific assessment context (see [Section 2, Step 4.](#))



When applying to freshwater ecosystems, see the upcoming [Biodiversity Benefit Accounting \(BioBA\) Guidance](#) for details on measuring ecosystem condition – full guidance due to be launched in February 2026. At medium and high granularity, at least one volumetric measure should be incorporated into the condition assessment. See [WRI's Volumetric Water Benefit Accounting 2.0](#) for further guidance.



Given a lack of universal, accessible measure for capturing marine condition, this metric is only recommended in all instances at the high granularity level. When applying to marine ecosystems at high granularity, also incorporate at least one relevant abiotic stressor (e.g., thermal anomalies, deoxygenation, acidification exposure index) as a component of ecosystem condition measurement. Additional options at low and medium should be considered when a site is having direct impacts on priority marine ecosystem and diffuse impacts on marine ecosystems - see Appendix A.

**Outputs:**

Preparatory	Medium	High
Absolute and change in area of each condition class (ha,%)	Absolute and change in area of each condition class with breakdown by GET Level 3 or 4 or national equivalent (ha, %)	Absolute and change in area of each condition class with breakdown by GET Level 5 or 6 (GET Level 3 for marine) or national equivalent (ha, %)

**4. Land/Seascape ecosystem condition**

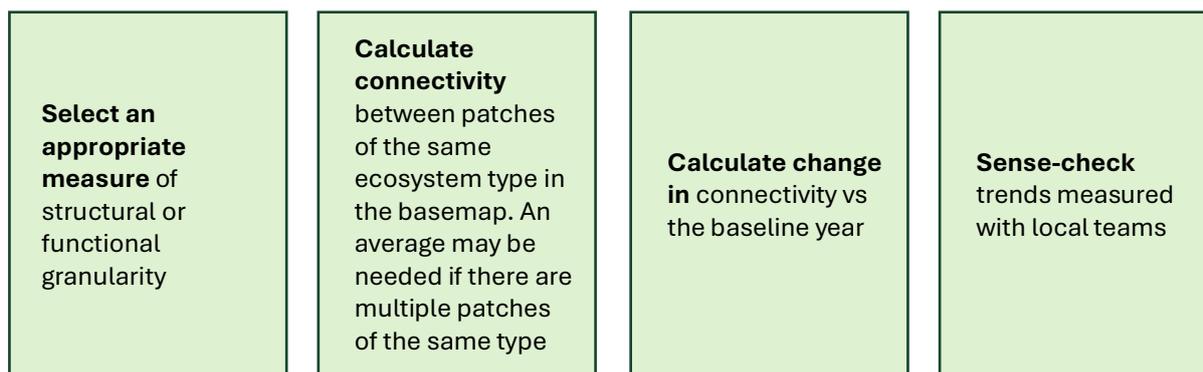
**Metric: Value and change in structural and functional connectivity between natural ecosystems**

**Calculation overview:**

$$= \boxed{\text{Connectivity score in assessment year}} - \boxed{\text{Connectivity score in baseline year}}$$

**Process:**

*All granularity levels:*



**Structural connectivity measurement specifications:**

	Preparatory	Medium	High
<b>Specifications</b>	<ul style="list-style-type: none"> <li>Use a relevant measure of structural connectivity between patches of natural ecosystems</li> </ul>	<ul style="list-style-type: none"> <li>Use a relevant measure of structural connectivity between ecosystems of the same type (GET Level 3 or 4 or national equivalent), using landcover classes.</li> </ul>	<ul style="list-style-type: none"> <li>Use a relevant measure of structural connectivity between ecosystems of the same type (GET Level 5, 6 or national equivalent), using landcover classes.</li> </ul>
<b>Example measures</b>	<ul style="list-style-type: none"> <li>Connectance Index</li> <li>Connectivity Status Index (free-flowing rivers)</li> <li>Straight line estimates (marine)</li> </ul>	<ul style="list-style-type: none"> <li>Connectance Index</li> <li>Connectivity Status Index (free-flowing rivers)</li> <li>Passive dispersal between functional group patches via ocean current data (marine)</li> </ul>	<ul style="list-style-type: none"> <li>Connectance Index</li> <li>Dendritic Connectivity Index (freshwater)</li> <li>Estimate passive dispersal between habitats and supplement spatial and current data with biophysical data (marine)</li> </ul>

**Functional connectivity measurement specifications:**

	High
<b>Specifications</b>	<ul style="list-style-type: none"> <li>Use a relevant measure of functional connectivity based on linkages of natural ecosystem fragments in the landscape. Species-specific connectedness thresholds will be needed, e.g. using average dispersal distance.</li> </ul>

<b>Example measures</b>	<ul style="list-style-type: none"> <li>• Connectance Index (<i>need to include species-specific movement thresholds</i>)</li> <li>• Population Connectivity Index (freshwater)</li> <li>• Supplement spatial and current data with biophysical larval connectivity measure (marine)</li> </ul> <p>NOTE: <i>The connectance index is a direct measure and primarily a structural connectivity metric based on how many habitat patches are linked. However, if species-specific movement probabilities or dispersal thresholds are included in defining the links, it can also serve as a functional connectivity measure.</i></p>
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Marine connectivity measurements should be incorporated where meaningful and feasible. Applicability will be tested through feasibility assessments in 2026.

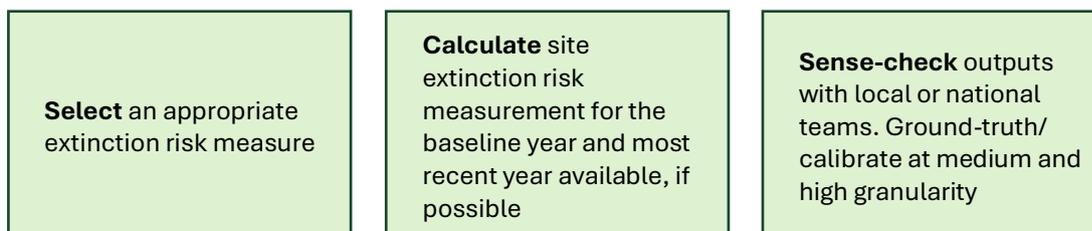
**Outputs:**

Preparatory	Medium	High
Absolute and change in natural habitat structural connectivity score	Absolute and change in structural connectivity score by GET Level 3 or 4 or national equivalent (ha, %)	Absolute and change in structural and functional connectivity scores by GET Level 5 or 6 or national equivalent (ha, %)

### 5. Site species extinction risk

**Species extinction risk measurement showing the contributions of the site to the global extinction risk of threatened species**

**Process:**



**Extinction risk measurement specifications:**

	Preparatory	Medium	High
<b>Specific-ations</b>	<ul style="list-style-type: none"> <li>• Data layer spatial resolution ≤5km</li> <li>• Measurement must sum the proportion of the global area of habitat* of each species in scope that falls within the site. It is strongly recommended to weight each species by threat status and/or use proportion of a specified historical reference range, except when robust assessments of extinction risk are unavailable at global, regional, or national levels.</li> </ul>	<ul style="list-style-type: none"> <li>• Data layer spatial resolution ≤1km (≤5km for marine)</li> <li>• Measurement must sum the proportion of the global area of habitat* of each species in scope that falls within the site. It is strongly recommended to weight each species by threat status and/or use proportion of a specified historical reference range, except when robust assessments of extinction risk are unavailable at global, regional, or national levels.</li> <li>• Ground-truthing</li> </ul>	<ul style="list-style-type: none"> <li>• Data layer spatial resolution ≤1km (≤5km for marine)</li> <li>• Measurement must sum the proportion of the global area of habitat* of each species in scope that falls within the site. It is strongly recommended to weight each species by threat status and/or use proportion of a specified historical reference range, except when robust assessments of extinction risk are unavailable at global, regional, or national levels.</li> <li>• Ground-truthing</li> </ul>
<b>Example measures</b>	<ul style="list-style-type: none"> <li>• Rarity-weighted richness</li> <li>• Estimated STAR<sub>t</sub></li> <li>• Land-cover change Impacts on Future Extinctions (LIFE) metric layer</li> <li>• Range maps and habitat preferences for species</li> </ul>	<ul style="list-style-type: none"> <li>• Calibrated STAR<sub>t</sub></li> <li>• LIFE metric layer</li> </ul>	<ul style="list-style-type: none"> <li>• Calibrated STAR<sub>t</sub></li> <li>• Ground surveys</li> </ul>

\* If area of habitat is not available, species range may be used.

**Outputs:**

Preparatory	Medium	High
Overall extinction risk measurement for the baseline year (or as close as possible to this year). If possible, reporting changes in site contribution to species extinction risk over time using comparable datasets.		

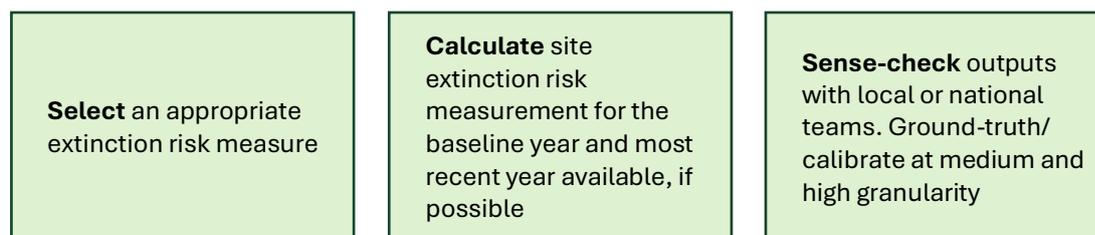
*Important note:*

Global extinction risk data are available from the IUCN Red List for over 170,000 species of animals, plants, fungi and chromists in all realms worldwide and information is available [here](#) on the coverage of existing data and efforts to expand it. It is noted that not every species in the IUCN Red List is currently captured in associated extinction risk scores/metrics. If data is not available for your priority species, alternative global extinction risk assessment data, national/regional extinction risk datasets, or proxies/measurements that comply with widely-recognised principles and standards for data quality (see [Section 2, Step 4](#)) can be used. Scoring approaches can be used if they meet the above requirements, have clearly documented criteria and thresholds, and are calibrated to the species of interest. Datasets modelled on pressure data should only be used as a last resort.

## 6. Landscape species extinction risk

**Metric:** Species extinction risk measurement showing the contributions of the landscape to the global extinction risk of threatened species present

**Process:**



**Extinction risk measurement specifications:**

	Preparatory	Medium	High
<b>Specifications</b>	<ul style="list-style-type: none"> <li>Data layer spatial resolution ≤10km</li> <li>Measurement must sum the proportion of the global area of habitat* of each species in scope that falls within the site. It is strongly recommended to weight each species by threat status and/or use proportion of a specified historical reference range, except when robust assessments of extinction risk are unavailable at global, regional, or national levels.</li> </ul>	<ul style="list-style-type: none"> <li>Data layer spatial resolution ≤5km</li> <li>Measurement must sum the proportion of the global area of habitat* of each species in scope that falls within the site. It is strongly recommended to weight each species by threat status and/or use proportion of a specified historical reference range, except when robust assessments of extinction risk are unavailable at global, regional, or national levels.</li> </ul>	<ul style="list-style-type: none"> <li>Data layer spatial resolution ≤5km</li> <li>Measurement must sum the proportion of the global area of habitat* of each species in scope that falls within the site. It is strongly recommended to weight each species by threat status and/or use proportion of a specified historical reference range, except when robust assessments of extinction risk are unavailable at global, regional, or national levels.</li> <li>Ground-truthing</li> </ul>
<b>Example measures</b>	<ul style="list-style-type: none"> <li>Rarity-weighted richness layer</li> <li>Estimated STAR<sub>t</sub></li> <li>LIFE metric layer</li> </ul>	<ul style="list-style-type: none"> <li>Estimated STAR<sub>t</sub></li> <li>LIFE metric layer</li> </ul>	<ul style="list-style-type: none"> <li>Calibrated STAR<sub>t</sub></li> <li>Ground surveys</li> </ul>

		<ul style="list-style-type: none"> <li>• Range maps and habitat preferences for species</li> </ul>	
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\* If area of habitat is not available, species range may be used.

**Outputs:**

Preparatory	Medium	High
Overall extinction risk measurement for the baseline year (or as close as possible to this year). If possible, reporting changes in landscape contribution to species extinction risk over time using comparable datasets.		

*Important note:*

Global extinction risk data are available from the IUCN Red List for over 170,000 species of animals, plants, fungi and chromists in all realms worldwide and information is available [here](#) on the coverage of existing data and efforts to expand it. It is noted that not every species in the IUCN Red List is currently captured in associated extinction risk scores/metrics. If data is not available for your priority species, alternative global extinction risk assessment data, national/regional extinction risk datasets, or proxies/measurements that comply with widely-recognised principles and standards for data quality (see [Section 2, Step 4](#)) can be used. Where users have more granular measures of extinction risk, for example population viability assessments, these can be used instead of global layers.

**7. Site species populations**

**Metric: Number and proportion of priority species with populations that are 1) declining, 2) slowing in decline, 3) stable, and 4) increasing (absolute, %).**

**Calculation overview:**

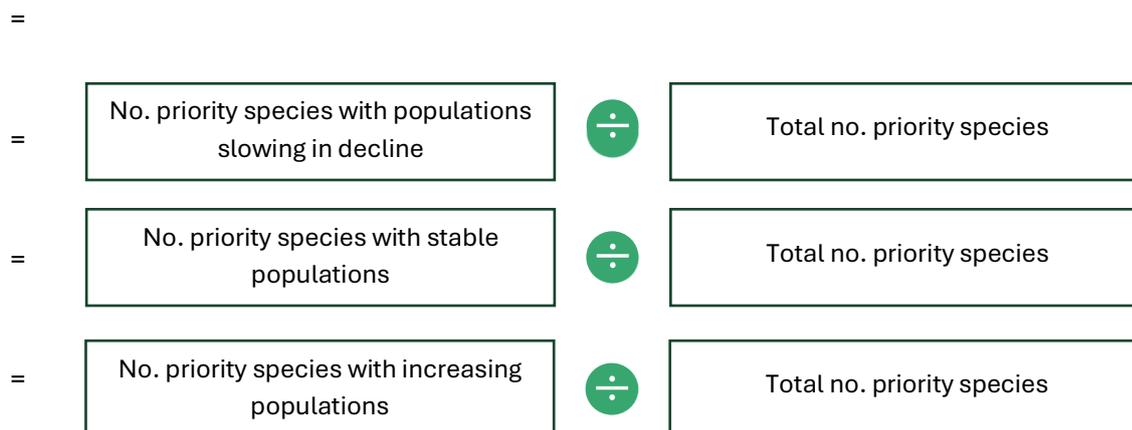
- a) Population trend per species



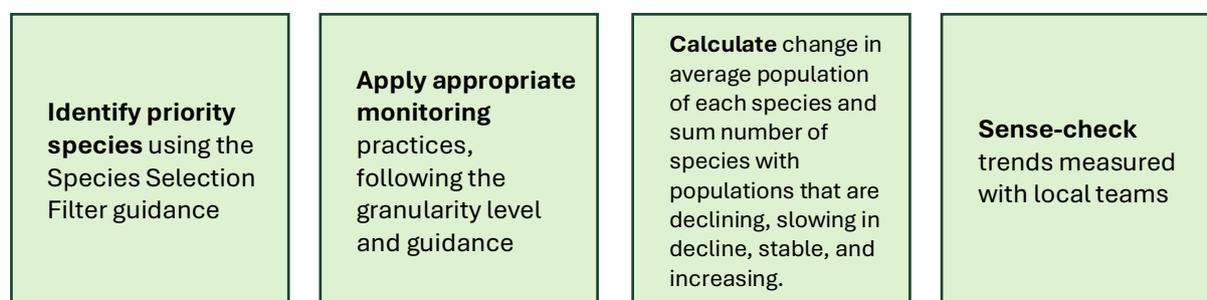
\*It is recommended to also review population measurements in all interim years to confirm trend

- b) Metric calculation





**Process:**



**Population change measurement specifications**

	Preparatory	Medium	High
<b>Specifications</b>	<ul style="list-style-type: none"> <li>Measure relative abundance trend using change in area of habitat or, if not possible, species range as a proxy</li> </ul>	<ul style="list-style-type: none"> <li>Measure relative abundance trend using species-related (i.e. not habitat-related) proxies. Relative abundance proxies include number or density of nests, burrows or tracks (per unit effort), with species presence confirmed.</li> </ul>	<ul style="list-style-type: none"> <li>Measure relative or absolute abundance trend using methods that aim to quantify the density or actual number of individuals at a site. Example methods are mark-recapture, distance sampling, catch-per-unit effort, count-per-unit effort or complete counts.</li> </ul>
<b>Example potential data sources for review</b>	<ul style="list-style-type: none"> <li>IUCN Red List distribution maps</li> <li>Regional Area of Habitat maps</li> <li>Map of Life distribution maps</li> </ul>	<ul style="list-style-type: none"> <li>Species monitoring, e.g. bioacoustic monitorings, camera traps, eDNA, remote sensing, ground surveys</li> <li>Citizen science data sources, e.g., (eBird Status and Trends,</li> </ul>	<ul style="list-style-type: none"> <li>Primary population count data collection, with associated level of sampling effort recorded</li> </ul>

		iNaturalist) and derived indices	
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**Outputs:**

Preparatory	Medium	High
Number and proportion of priority species with populations that are 1) declining, 2) slowing in decline, 3) stable, and 4) increasing (absolute, %). Provide a breakdown of the species assessed and the absolute and % change in average population size across all species considered, with unit of measurement.		



Additional metrics have been included in Appendix A for consideration if activities are causing mortality to wild populations through direct resource use, or indirect mortality to wild populations. Given the threat of overexploitation being the largest threat in marine realms, an additional metric on values and changes in indices of marine species diversity is also included in the Appendix.

**8. Landscape species populations**

**Important note:** This metric should be measured where possible, however it is recognised that further work on data availability needs to be undertaken to make measuring this metric more feasible for companies.

**Metric:** Number and proportion of priority species with populations that are 1) declining, 2) slowing in decline, 3) stable, and 4) increasing (absolute, %).

**Calculation overview:**

- a) Population trend per species

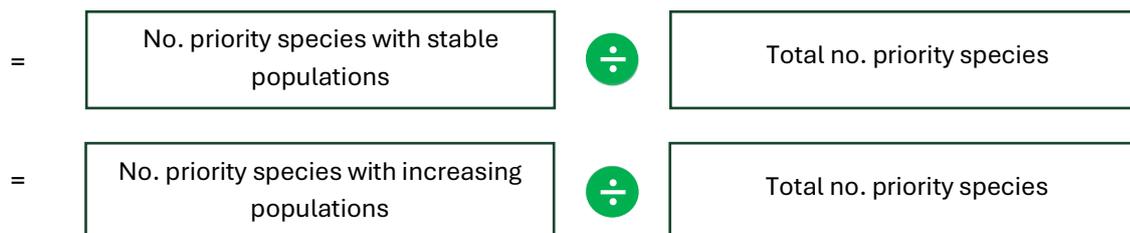
$$\boxed{\text{(Average) population measurement or proxy in assessment year}} - \boxed{\text{(Average) population measurement or proxy in baseline year*}}$$

\*It is recommended to also review population measurements in all interim years to confirm trend

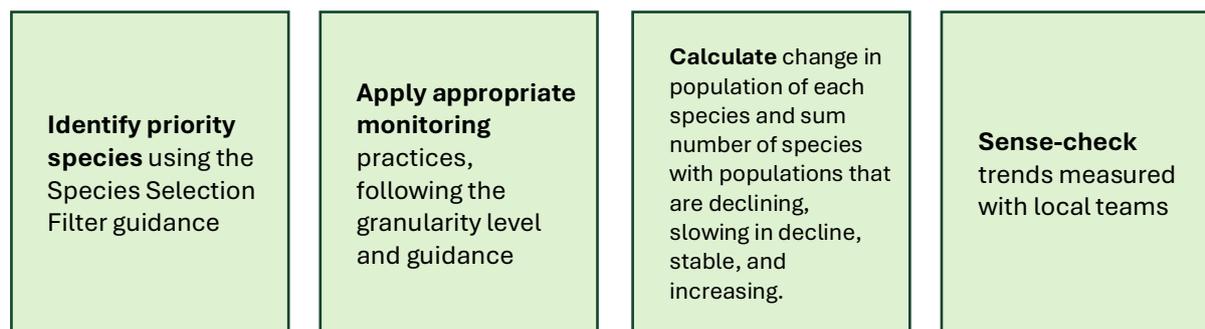
- b) Metric calculation

$$= \boxed{\text{No. priority species with declining populations}} \div \boxed{\text{Total no. priority species}}$$

$$= \boxed{\text{No. priority species with populations slowing in decline}} \div \boxed{\text{Total no. priority species}}$$



**Process:**



**Population change measurement specifications**

	Preparatory	Medium	High
<b>Specifications</b>	<ul style="list-style-type: none"> <li>Measure relative abundance trend using change in area of habitat or, if not possible, species range as a proxy</li> </ul>	<ul style="list-style-type: none"> <li>Measure relative abundance trend using species-related (i.e. not habitat-related) proxies. Relative abundance proxies include number or density of nests, burrows or tracks, catch-per-unit effort, count-per-unit effort etc. Species presence/absence data may be used where robust models/datasets are available to estimate population trends.</li> </ul>	<ul style="list-style-type: none"> <li>Measure relative abundance trend using methods that aim to quantify the density or actual number of individuals at a site. Example methods are mark-recapture, distance sampling, or complete counts.</li> </ul>
<b>Example potential data sources for review</b>	<ul style="list-style-type: none"> <li>IUCN Red List distribution maps</li> <li>Regional Area of Habitat maps</li> <li>Map of Life distribution maps</li> </ul>	<ul style="list-style-type: none"> <li>Species monitoring, e.g. Bioacoustics, camera traps, eDNA, remote sensing, ground surveys</li> <li>Citizen science data sources, e.g., (eBird Status and Trends, iNaturalist) and derived indices</li> <li>Other secondary sources if appropriate data is available, e.g. GBIF, OIBS,</li> </ul>	<ul style="list-style-type: none"> <li>Primary population count data collection, with associated level of sampling effort recorded</li> <li>Other secondary sources if appropriate data is available, e.g. GBIF and OBIS,</li> </ul>

		national monitoring databases	national monitoring databases
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**Outputs:**

Preparatory	Medium	High
Number and proportion of priority species with populations that are 1) declining, 2) slowing in decline, 3) stable, and 4) increasing (absolute, %). Provide a breakdown of the species assessed and the absolute and % change in average population size across all species considered, with unit of measurement.		

## Section 4: Transparency

Disclosure guidance will be in the purview of the specific framework or standard into which the metrics are embedded. Existing frameworks and standards are also a helpful source of general good practice disclosure guidance, e.g. see [GRI](#) and [IFRS](#), sustainability disclosure standards and supporting guidance. The most important principle is to *be transparent* about your approaches and findings, as is well-established in financial and non-financial disclosure standards across the world. Some specific examples relating to state of nature metrics are outlined below as potential considerations for report preparers and standard setters:

1. Make your methodology publicly available and reference it where your metrics are disclosed. Key aspects of the methodology could include:
  - Scope of assessment – including how boundaries were determined for landscape/seascapes, proportion of operations and value chain covered and how prioritised
  - Data sources, age of data and any ground-truthing performed
  - Baseline year and approach
  - Granularity level, calculations performed or published methodology followed
  - Any key assumptions or estimations made
  
2. Provide context and explanation for metrics and trends where possible, including the relationship between the different metric outputs. For example, why might the site ecosystem extent metric be improving but the landscape overall declining? Your sense-checking of metric outputs, as per the process flow diagrams in Section 3, can provide a

useful source of information for this.

3. Document your process, maintain evidence records and seek third-party assurance as appropriate for your use case. Records could include remote sensing data, photographic evidence, field observations, and third-party biodiversity assessments.
4. Consider your audience and use case to design your disclosures. The full outputs of a high granularity assessment for the purposes of in-depth site initiative design and monitoring may need to be summarised for incorporation into an Annual Report, whilst a high-level dashboard could be helpful for internal company leadership oversight of progress (see example internal dashboard below).

<i>Example internal corporate dashboard</i>		Total site area	Total area of natural ecosystems within sites	Ecosystem extent	Ecosystem condition	Species extinction risk	Species populations
		(ha)	(ha)	% (no.) of sites with stable or increasing extent of natural ecosystems	% (no.) of sites with stable or improving condition of natural ecosystems	% (no.) of sites with good or improving species extinction risk score	% (no. of sites where all monitored species have stable or increasing populations)
Direct operations	Site						
	Surrounding landscape						
Value chain	Site						
	Surrounding landscape						

## Appendix A: Additional metrics

Additional measurements have been proposed to capture the state of nature for areas under specific pressures. These can provide important information for managing impacts in specific contexts.

		Terrestrial	Marine
<b>Trigger criteria</b>		<ul style="list-style-type: none"> <li>Located in intensive land use biome</li> </ul>	<ul style="list-style-type: none"> <li>Activities impacting priority ecosystems</li> <li>Activities in intensively used marine ecosystems</li> <li>Activities that exploit populations or cause indirect mortality</li> </ul>
<b>Selected example measurements</b>	<b>Site ecosystem extent</b>	<ul style="list-style-type: none"> <li>Average % of natural habitat per km<sup>2</sup>, and chart of distribution of pixels</li> </ul>	<ul style="list-style-type: none"> <li>Average % of natural habitat per km<sup>2</sup>, and chart of distribution of pixels</li> </ul>
	<b>Site ecosystem condition</b>	<ul style="list-style-type: none"> <li>Percentage of patches of natural habitat that are connected to other patches</li> </ul>	<ul style="list-style-type: none"> <li>Area (ha) and percentage of marine ecosystems within appropriate buffer experiencing sedimentation, high nitrate/phosphate concentrations, harmful algal blooms, hypoxic zones and/or garbage patches</li> </ul>
	<b>Sites species populations</b>	N/A	<ul style="list-style-type: none"> <li>Indirect mortality caused by activities relative to potential biological removal (estimated %)</li> <li>Number of individuals caught per taxa per size class</li> </ul>
	<b>Species diversity</b>	NA	<ul style="list-style-type: none"> <li>Values and changes in indices of marine species diversity</li> </ul>

## Appendix B: Key principles for embedding metrics

The State of Nature metrics framework is designed to be embedded into existing frameworks and standards, and is not a stand-alone framework. These could include, but are not limited to, voluntary and mandatory disclosure standards, product certifications, project monitoring policies/guidance, corporate strategy approaches/guidance, measurement tools and services etc. Maintaining the integrity of the metrics will ultimately be the responsibility of the frameworks and standards owners. While how to embed these metrics is ultimately the decision of the organisations embedding them, we provide here some key principles to consider:

1. Maintain the core framework as a **holistic approach** to state of nature assessment. The components are designed to be combined to create a robust perspective on the state of nature, and this purpose will not be achieved if only a selection of the indicators are embedded.
2. Embed state metrics alongside the pressure and response metrics they are designed to complement in order to support an absolute avoidance approach to managing pressures on nature, consistent with SBTN's AR3T framework, and avoidance first emphasis consistent with the mitigation hierarchy and conservation hierarchy. These metrics should be used to drive action to halt and reverse nature loss, consistent with the definition of Nature Positive and the mission of the Kunming-Montreal Global Biodiversity Framework. Monitoring and reporting of the metrics should not be utilized to drive perverse outcomes for nature, e.g. habitat loss (e.g. deforestation) or overexploitation (e.g. overfishing), and other pressures. For more information on the importance of embedding and safeguards, please see Accountability Framework Initiative, Science Based Targets Network, and long-standing institutional positions on deforestation and conversion-free commodities (DCF).
3. Ensure a robust and credible approach to prioritisation of locations for measurement is applied where needed. This should incorporate the principle of double materiality. Examples include TNFD's Locate phase, GRI 101 Biodiversity Standard Disclosures 101-4 and 101-5, and SBTN Steps 1 and 2 guidance.
4. Maintain appropriate safeguards to ensure the responsible implementation of measurement, both from environmental and social perspectives. This includes the respectful and equitable incorporation of local and Indigenous Knowledge regarding the state of nature, following the principle of Free, Prior and Informed Consent.
5. If creating additional guidance or tools to support metric implementation, keep in mind the core design criteria for the metrics:
  - ✓ Credible and science-based
  - ✓ Responsive
  - ✓ Flexible
  - ✓ Aligned

- ✓ Accessible and affordable
- ✓ Auditable

6. Take action to ensure transparency of methodologies and approaches (see Section 4). This may include requiring “Comply or explain” approaches for disclosures and granularity level progress, especially as companies are getting up to speed with applying the metrics.