

Fast tracking nature: Leveraging climate maturity for nature transition

Drawing on disclosures from 750 companies across 19 industries and 53 countries, the report shows where nature stands comparatively to climate on target-setting, resource allocation, governance and transition planning and sets out four practical pathways companies can use to build on their climate work and move faster on nature.

The findings

The gap between climate and nature action remains substantial

While 69% of the 750 companies we assessed have a climate transition plan, just 2% have a nature transition plan. Another gap appears in financial resource allocation with only 12% of the 750 companies quantifying their allocations to climate, nature, or social initiatives.

Climate maturity provides a head start for nature action

Our findings show that companies taking broader climate action are approximately three times more likely to have the components needed for a nature transition plan. The proportion of companies with nature targets more than doubles as GHG targets mature, increasing from 18% to 39%.

These findings suggest that existing climate capabilities offer a practical opportunity to accelerate nature action, rather than requiring companies to develop entirely separate corporate processes.

Four practical pathways

Companies are closer to nature transition planning than they think. Companies can leverage climate capabilities to accelerate nature action through four practical pathways:



Extend existing disclosure processes to nature

Companies referencing TCFD are almost ten times more likely to also reference TNFD, demonstrating the potential to build on existing disclosure frameworks and processes.



Integrate nature into climate risk management

Among companies identifying nature-related risks, 80% do so through existing climate risk assessments rather than standalone nature risk processes.



Use Scope 3 tracking to map value-chain impacts & dependencies

Companies with mature Scope 3 tracking are up to twice as likely to identify nature impacts and dependencies, providing a foundation for more location-specific assessments.



Build on existing measurement capabilities

Companies measuring GHG emissions are about 6 times more likely to report on air pollution, suggesting how existing data collection systems may support broader environmental impact measurement.

Call to action

Turn existing capabilities into measurable nature outcomes

- **Integrate nature into business decisions:** Build on existing climate capabilities to embed nature alongside climate and social considerations in strategy, investment, risk management and operations.
- **Back ambition with resources and accountability:** Allocate dedicated finance, strengthen board-level nature expertise and track measurable progress towards nature targets.
- **Call for enabling policy:** Use COP17 and COP31 to champion clearer, more coherent policy frameworks that align action on nature, climate and people.