# act4nature international commitment, recommitment, and reporting process

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#### I. Initiative overview

Act4nature international, launched in 2018 by the French Association of Companies for the Environment (EpE), is an initiative aimed at strengthening corporate action in favour of biodiversity through pragmatic commitments backed by senior management. It primarily targets large companies with international operations, across all sectors, regardless of their level of maturity in biodiversity matters. The initiative is led by EpE, Afep, MEDEF, and the UN Global Compact, along with other business networks, scientific partners, environmental NGOs, and public bodies, to foster international collaboration in the protection, restoration, and restoration of biodiversity.

The strategic direction of act4nature international is overseen by its partners. Companies are given the opportunity to co-construct their commitments with stakeholders from diverse backgrounds, benefiting from a supportive framework to help them fulfil their pledges. This collaborative approach enables businesses to contribute effectively to global biodiversity objectives while achieving concrete and measurable outcomes.

#### Added value of the initiative

The strength of the initiative lies in the development of corporate commitments, resulting from thorough discussions with qualified reviewing partners from four groups: economic actors, scientific experts, environmental NGOs, and public authorities.

These commitments are implemented in a concrete manner, with a report published every two years. Unlike other initiatives where commitments are merely submitted and then evaluated, act4nature provides support from the very inception of the commitments and throughout their implementation. The initiative encourages everyone to participate at their own level and is based on the principle of continuous improvement, thus fostering a collective and proactive dynamic.

Act4nature is a progressive initiative aimed at defining the projected actions of companies regarding biodiversity, in relation to the challenges associated with their activities. It predates the CSRD and the TNFD and helps companies facilitate the implementation of these new frameworks. This initiative is not merely a reporting exercise; it opens up a field of action, creativity, and experimentation for businesses.

Act4nature positions itself as a complement to reporting frameworks such as the TNFD or the CSRD, providing structure and substance to companies' commitments, and thereby enhancing their reporting.

A distinctive feature of the initiative is the accountability of the CEO, who endorses and supports the company's commitments by signing them personally. The biennial report also provides essential transparency by detailing the status of companies' commitments. This evaluation not only covers the level of implementation of actions but also the verification practices undertaken. A reporting framework, developed and validated by the initiative's partners, is sent to companies, which are then invited to update the progress of their commitments that have reached their deadlines during the reporting period. The individual report on the implementation of companies' commitments is subsequently published online and made freely accessible.

# Management and update of the support document for the commitment, recommitment and reporting process

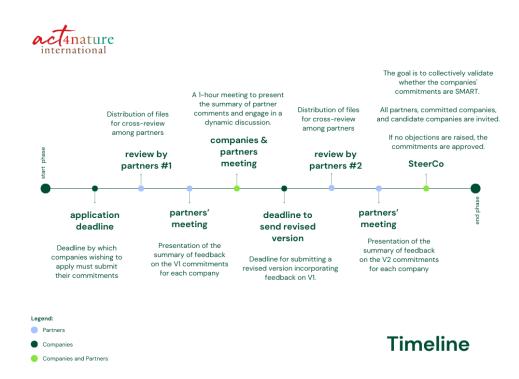
The management and updating of this support document for the commitment, recommitment and reporting process is overseen by the secretariat of act4nature international.

The document will be reviewed and updated annually based on the changes agreed upon during partner meetings.

This support will be systematically presented or referenced to companies prior to each commitment phase. It will also be made available on the act4nature international website under the « Get involved » section.

#### II. Operational aspects of the framework

Step 1: joining the initiative



#### Submission of commitments

Three commitment phases are scheduled each year. Each phase begins with a deadline by which companies wishing to participate must submit their proposed commitments to the secretariat of act4nature international at engagement@act4nature.com.

As part of the act4nature commitments, each objective must be <u>SMART</u>, where the "T" stands for time-bound. This means that each commitment should be defined by a specific timeframe for completion. It is recommended to set short- and medium-term targets, accompanied by intermediate milestones, allowing for regular monitoring and adjustments based on the evolution of the actions.

Furthermore, each company must translate each of the <u>ten common commitments</u> of the initiative into one or more specific commitments. If a common commitment is not addressed, an explanation must be provided according to the "comply or explain" principle.

It is important to note that the commitments will not be assessed based on their level of ambition, but rather on their SMART criteria, meaning they must be specific, measurable, additional, relevant and time-bound.



A template for commitments, as well as the common commitments, is available and updated here.

We also request a financial contribution from companies submitting their commitments, set at  $\in 4,000$  (excl. VAT) for a first commitment and  $\in 3,000$  (excl. VAT) for a renewal. This contribution is requested at the start of the commitment phase.

#### Validation process

Once the commitments have been received, they are distributed among the various review partners of the initiative to ensure thorough and cross-reviewed feedback. Following this initial step, the partners convene to share their impressions and prepare a constructive summary of comments. This summary feeds into the subsequent discussions between the partners and the companies, after which the companies are invited to submit a second version of their commitments.

A second review phase is then organised, followed by another meeting of the review partners who will determine the recommendation to be made at the SteerCo. The review partners provide their feedback on the second version to the companies, allowing them the necessary time to incorporate these comments. If needed, the companies can submit a version that is not fully

finalised to the SteerCo members (composed of the initiative's partners, the engaged companies, and those presenting their commitments). This enables them to adjust their commitments while adhering to the given deadlines.

During the SteerCo, companies outline the main features of their commitments, and the review partners recommend whether or not to validate them, generally subject to final adjustments.

The SteerCo operates by consensus whenever possible. Companies involved in act4nature international may participate if they wish, but they do not have a deliberative vote. The act4nature manager coordinates the entire process and facilitates meetings with the partners as well as the SteerCo.

Once the commitments are validated by the SteerCo, a communication date is set, allowing sufficient time to finalise their layout, which is managed by act4nature international. Proposed communication methods include publications on LinkedIn, featuring posts accompanied by photoquotes. It is also necessary for companies to provide both French and English versions of their commitments to facilitate their publication on the act4nature international website.

#### Step 2: review of the implementation of commitments

The reporting for companies involved in act4nature takes place in two-year cycles.

During each campaign, companies must account for the commitments that have reached their deadlines within that period. Each company is responsible for tracking the progress of its actions and the advancement towards the targets it has set, and for submitting its report to act4nature international. If a company chooses not to participate in the biennial reporting, this information will be noted on the website.

#### Reporting process

Companies are responsible for collecting and tracking information related to the implementation of their commitments.

For each commitment that has reached its deadline during the two-year reporting period, the company must indicate its status, provide explanations for that status, and specify the method of verification for the information provided in their implementation report.

Each commitment is classified under one of the following statuses:

- **Not started**: the action is planned but has not yet begun.

- **In progress**: the action is currently being implemented, but the initial deadline has not been met.
- **On hold**: the action is temporarily halted (blocking point in the implementation: awaiting a decision, budget, etc.).
- Closed: the action has been successfully carried out.
- **Dropped**: the action has been permanently halted and will not be pursued.

Companies must also indicate the method used to verify the progress of each commitment:

- **Internal audit**: verification is carried out by the company's internal teams.
- **External audit**: verification conducted by an independent third-party organisation, a consultancy, or an auditor specialised in sustainable development.
- **Self-assessment**: verification conducted by the teams responsible for the action within the company.

#### Publication of results

The individual results of companies, detailing the progress of their commitments, are published on the act4nature website in both French and English. In addition to these individual reports, we compile an overall assessment based on all the collected data. This overall report analyses emerging trends in the types of commitments made by participating companies and provides a general overview of the implementation of biodiversity commitments.

Each company thus has the opportunity to track not only its own progress but also to contribute to a collective vision of corporate advancements in biodiversity through their act4nature commitments.

#### Step 3: renewal of commitments that have reached their term

#### Recommitment of companies

It is important to emphasise that the temporal aspect, one of the <u>SMART</u> criteria, ensures not only the clarity of commitments but also regular and constructive monitoring during each reporting cycle, thereby facilitating the evaluation of results and the adjustment of future actions. Companies with numerous commitments that have expired are invited, following their reporting, to renew their commitments within the initiative.

At the time of each new commitment or renewal of commitments, a discussion is held to determine a desired recommitment date based on the timeline of the actions undertaken. A recommended practice is to set short- and medium-term targets, accompanied by intermediate deadlines, to enable regular tracking of progress and adjustments to actions as necessary.

This recommitment is essential to ensure the continuity and evolution of commitments aimed at continuous improvement, the company's dynamism in reducing its impacts and dependencies on biodiversity, and to stimulate constructive dialogue on the future implementation of actions.

#### Categorisation on the website

The act4nature website features a section titled "Active commitments", where companies with currently active commitments are listed. This space allows users to visualise ongoing commitments and track their progress through the associated implementation reports prepared by the companies.

When all of a company's commitments reach their end and are not renewed, the company is moved to the **historical tabs**, sorted by year of commitment. These archives provide an overview of past commitments, thereby enhancing transparency and traceability of actions taken over the years.

#### III. Roles and responsibilities of the initiative's various stakeholders

**Act4nature** = manager of act4nature international

**Partners** = https://www.act4nature.com/en/partners/

**Companies** = participants in the commitment phases

**SteerCo** = comprises all engaged companies, partners in the initiative, companies presenting their commitments for the current phase, and the manager of act4nature international

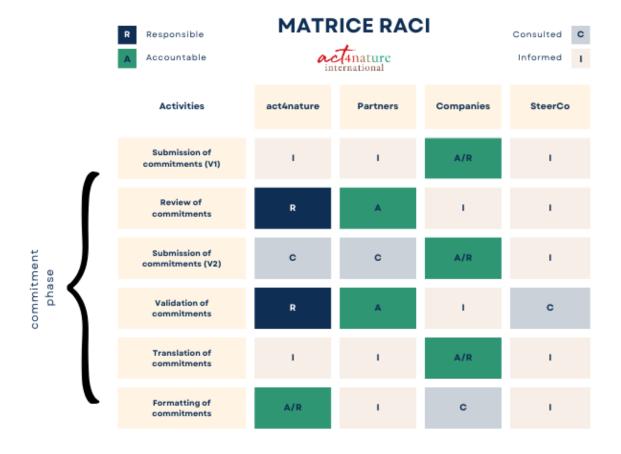
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**R** = **Responsible** (the person who performs the task and is accountable for its completion)

**A** = **Accountable** (the person who advises, intervenes before a decision is made, and ensures the task is properly executed and validated)

C = Consulted (the person who advises and intervenes before a decision is made)

I = Informed (the person who needs to be informed after a decision or action has taken place)



report on commitments implementation	Activities	act4nature	Partners	Companies	SteerCo
	Monitoring commitments implementation	1	1	A/R	1
	Communication on commitments	С	1	A/R	1
	Balance sheet on implementation of commitments	R	С	A	1
	Balance sheet formatting	A/R	С	1	1
	Communication on balance sheet	С	С	A/R	1
	act4nature strategy	R	A	1	С

## **Appendices**

List of partners: https://www.act4nature.com/en/partners/

 $SMART\ commitments: \underline{https://www.act4nature.com/wp-content/uploads/2024/08/LES-nature.com/wp-content/uploads/20$ 

CRITERES-SMART-VA.pdf

Common commitments: <a href="https://www.act4nature.com/wp-content/uploads/2024/03/A4-">https://www.act4nature.com/wp-content/uploads/2024/03/A4-</a>

act4nature-international-VA-03-24.pdf

Commitment template: <a href="https://www.act4nature.com/en/join-us/">https://www.act4nature.com/en/join-us/</a>

Access to company reports: <a href="https://www.act4nature.com/en/reviews-of-corporate-">https://www.act4nature.com/en/reviews-of-corporate-</a>

commitments/

Access to the presentation template for commitments, upcoming phase calendar, and other

useful resources: <a href="https://www.act4nature.com/en/join-us/">https://www.act4nature.com/en/join-us/</a>