

READINESS DASHBOARD

Fictitious Corp.

Company Overview

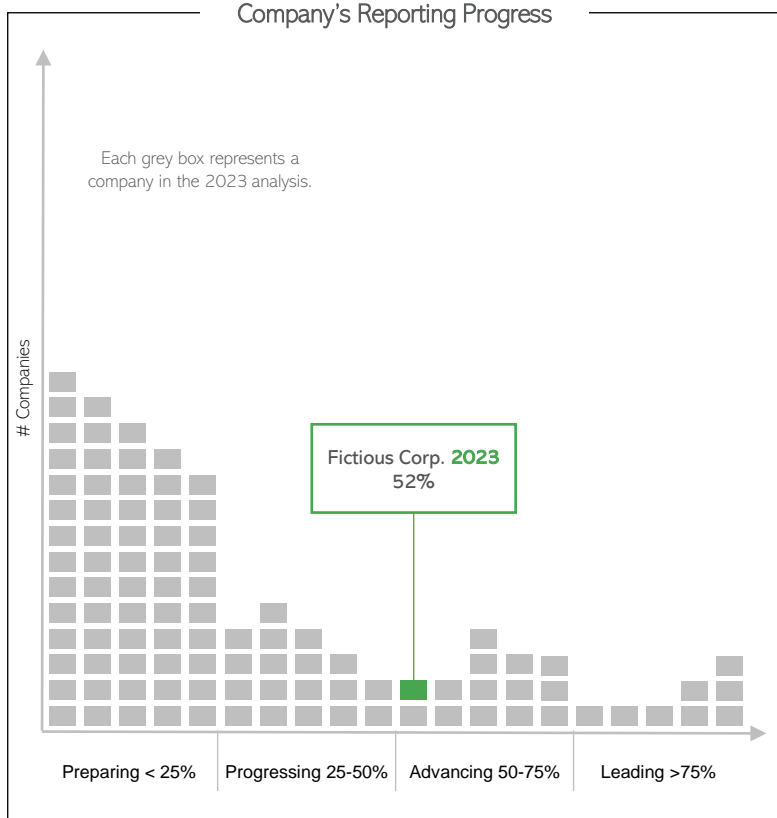
Category	Details
Company	Fictitious Corp.
Industry	Food & Beverage
Analyzed Documents	Annual Report 2023; Sustainability Report 2023; CDP Climate Change Report 2023
Benchmark	Compared against 7 companies in the food & beverage sector. Total sample: 100 companies from 15 sectors.

Key Recommendations

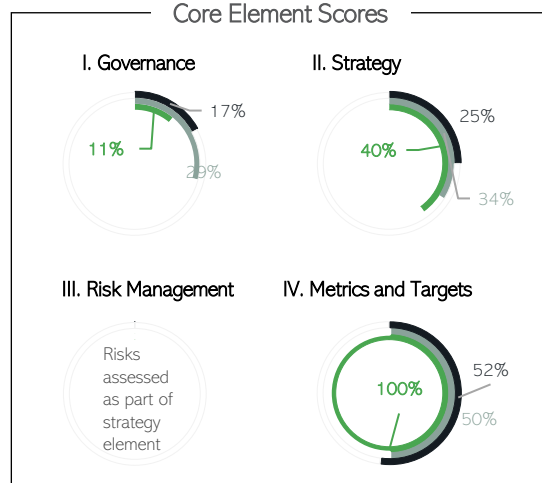
Area	Improvement Opportunities
Map Dependencies and Impacts	Use tools such as the ENCORE platform to assess how the company depends on and impacts ecosystem services like water, pollination, and soil health
Integrate Nature into Board-Level Discussions	Create a dedicated committee or working group focused on nature-related risks and opportunities to strengthen governance structures
Conduct Scenario Analysis	Develop nature-related scenarios to understand how biodiversity loss and ecosystem degradation could impact your operations and supply chain

Overall TNFD Performance

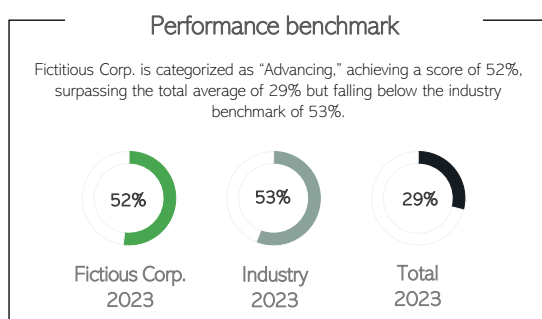
Company's Reporting Progress



Core Element Scores



Performance benchmark



Nature Readiness¹

Additional Criteria Beyond TNFD Framework

Criteria	Fictitious Corp. Disclosure	% of Companies fulfilling criteria (n=100)
Material topic: Nature	✓	28%
Material topic: Biodiversity	✗	26%
Direct reference to TNFD	✓	15%
Reporting GRI 304	✓	14%
Reporting ESRS E4	✗	1%

Industry Nature Impacts & Dependencies²

Sector: Food & Beverage Production

Nature Indicators	Impact/ Dependency	Severity
Water Scarcity	Dependency	Very high
Water Condition	Dependency	High
Landslides	Dependency	High
Pests & Diseases	Dependency	High
Tropical Cyclones (Extreme wind speeds)	Dependency	High
Pollution	Impact	High
Media Scrutiny	Dependency	Very high

¹Detailed explanation of the methodology and criteria can be found in the appendix.

²General industry information based on WWF Risk Filter, see appendix.

READINESS DASHBOARD

Fictitious Corp. – TNFD Disclosure Analysis

Evaluation of Recommended Disclosures and Reporting Alignment



TNFD recommended disclosures

Status

Description of assigned **responsibilities** of nature-related dependencies, impacts, risks and opportunities to the **board or executive management**.*



Describe the organization's **human rights policies** and engagement activities, and oversight by the board and management, with respect to **Indigenous Peoples, Local Communities**, affected and other stakeholders, in the organization's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.



Description of **nature-related dependencies**.*



Description of **nature-related impacts**.*



Description of **nature-related risks**.*



Description of **nature-related opportunities**.*



Description of a **biodiversity strategy or action plan** to mitigate dependencies, impacts and risk and to seek opportunities.*

Risks assessed as part of strategy element



Description of the organization's **processes** for **identifying** and **prioritizing** nature-related dependencies, impacts, risks and opportunities in its direct operations.



Description of the organization's **processes** for **monitoring** nature-related dependencies, impacts, risks and opportunities.



Description of how the processes for identifying, assessing and prioritizing and monitoring nature-related risks are **integrated into** and **inform** the organization's overall risk management processes.



Disclosure of the **metrics** used by the organization to assess and manage material nature-related issues.*



Description of the **targets** and **goals** used by the organization to manage nature-related dependencies, impacts, risks and opportunities.*



* Simplified questions in study.

- Legend**
- **Significant gaps:** Areas with critical deficiencies in disclosures, requiring immediate attention
 - **Some gaps:** Partial alignment with recommended disclosures, but room for improvement exists
 - **No gaps:** Fully aligned with TNFD recommendations, meeting all criteria
 - **Not analyzed:** Given the novelty of the TNFD standards, this disclosure was excluded from the study's analysis

READINESS DASHBOARD

Appendix

Nature Readiness

The Nature Readiness Score is determined based on the following criteria: identifying nature-related risks, the presence of a nature strategy, the establishment of measurable nature-related targets, integration of human rights policies, governance structures, opportunities, impacts and dependencies, as well as the use of nature metrics to monitor progress. This score provides a focused evaluation of a company's preparedness to integrate nature considerations into its operations and decision-making processes.

Nature Risks

Impacts and dependencies per sector were identified using the [WWF Biodiversity Risk Filter](#). The WWF Biodiversity Risk Filter is designed to be used as a corporate and portfolio-level screening tool to identify biodiversity risks and prioritize corporate action on biodiversity.

Thought Leadership Report on Climate and Biodiversity Reporting in Switzerland 2024

Find more details [here](#) and access the full report by downloading it [here](#)



Contact



Vanessa Scheungraber
vanessa.scheungraber@engageability.ch

engageability
engage and
create opportunities



Disclaimer

This study was conducted by engageability, analysing how the top 100 Swiss companies disclose nature-related impacts, risks, and opportunities in alignment with TNFD recommendations. This study is part of a broader report by Enfinity and other organizations. It is not intended to substitute for legal review or professional advice. Please note that this analysis was carried out independently of the TNFD organization and does not represent an official statement, endorsement, or certification by TNFD.