

A close-up photograph of green leaves with numerous water droplets on their surfaces, set against a blurred green background. The leaves are in sharp focus, showing their veins and the texture of the water droplets.

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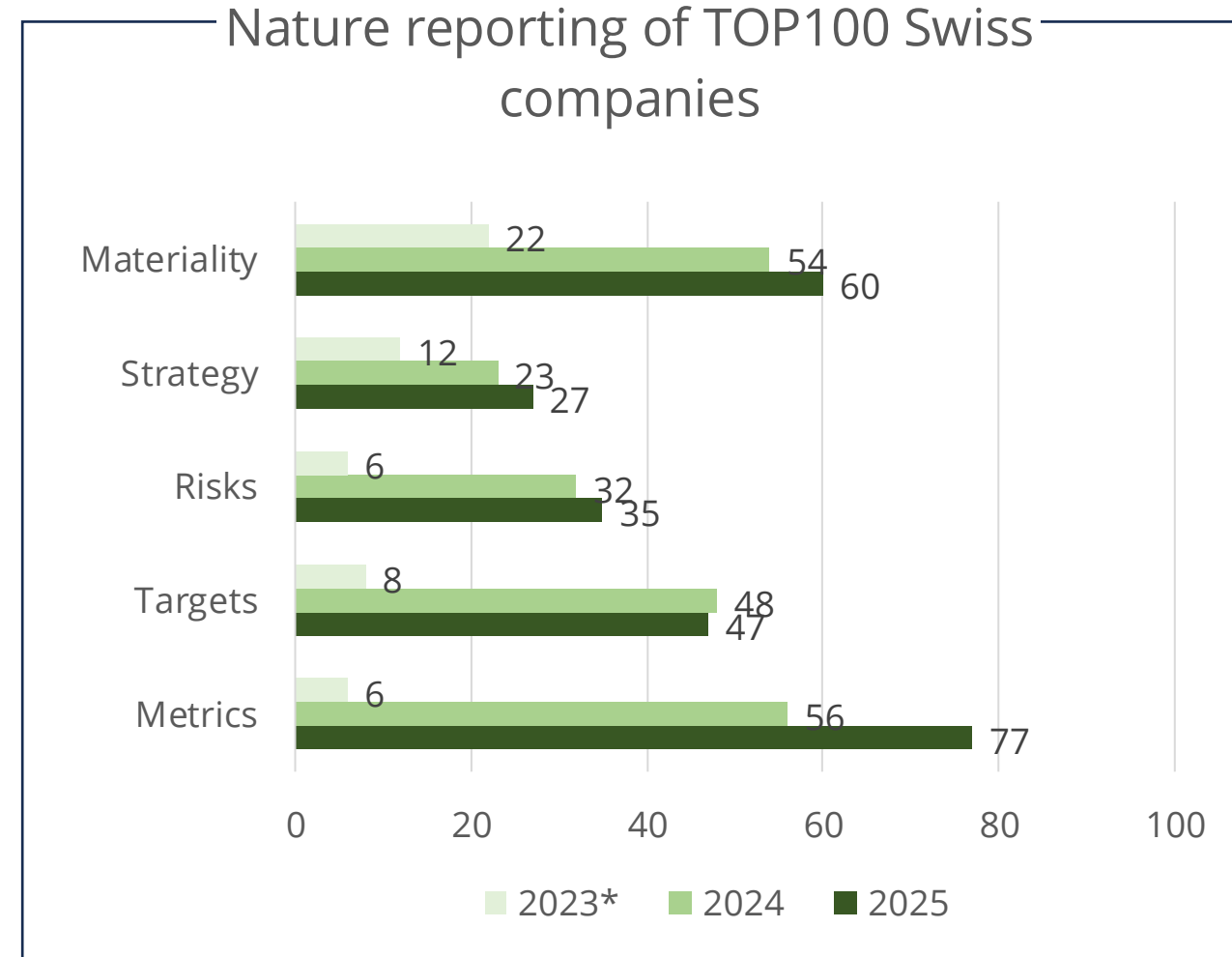
NATURE REPORTING IN SWITZERLAND KEY STUDY RESULTS 2025

Study conducted by engageability

Nature increasingly relevant in Switzerland

Key results of our TNFD study 2025:

- **60%** of companies consider **biodiversity and nature as material** to their business
- **More companies report** about nature-related **risks and strategies**
- **Stark increase** in reporting about **metrics** – predominantly **waste and water metrics**



*2023 analysis specific on biodiversity, from 2024 expansion to nature

Progress for Nature reporting

Nature Reporting

8 / 100 of leading Swiss companies **do not report on nature explicitly** (2024: 18/100)

16 / 100 (2024: 15/100)

reports refer to the TNFD recommendations

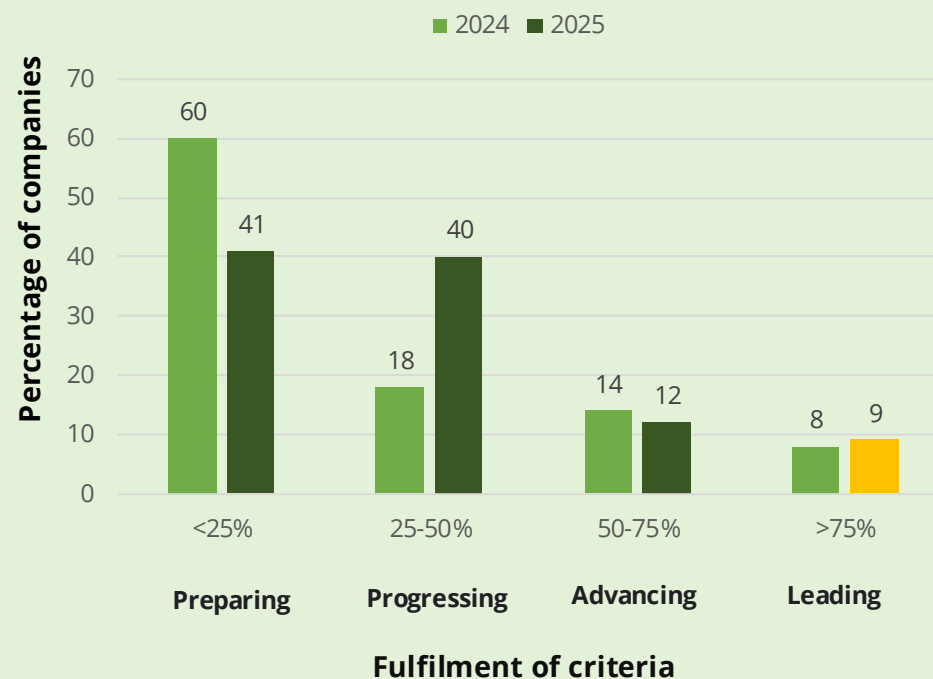
Companies are moving from the preparing into the progressing phase.

Business leadership

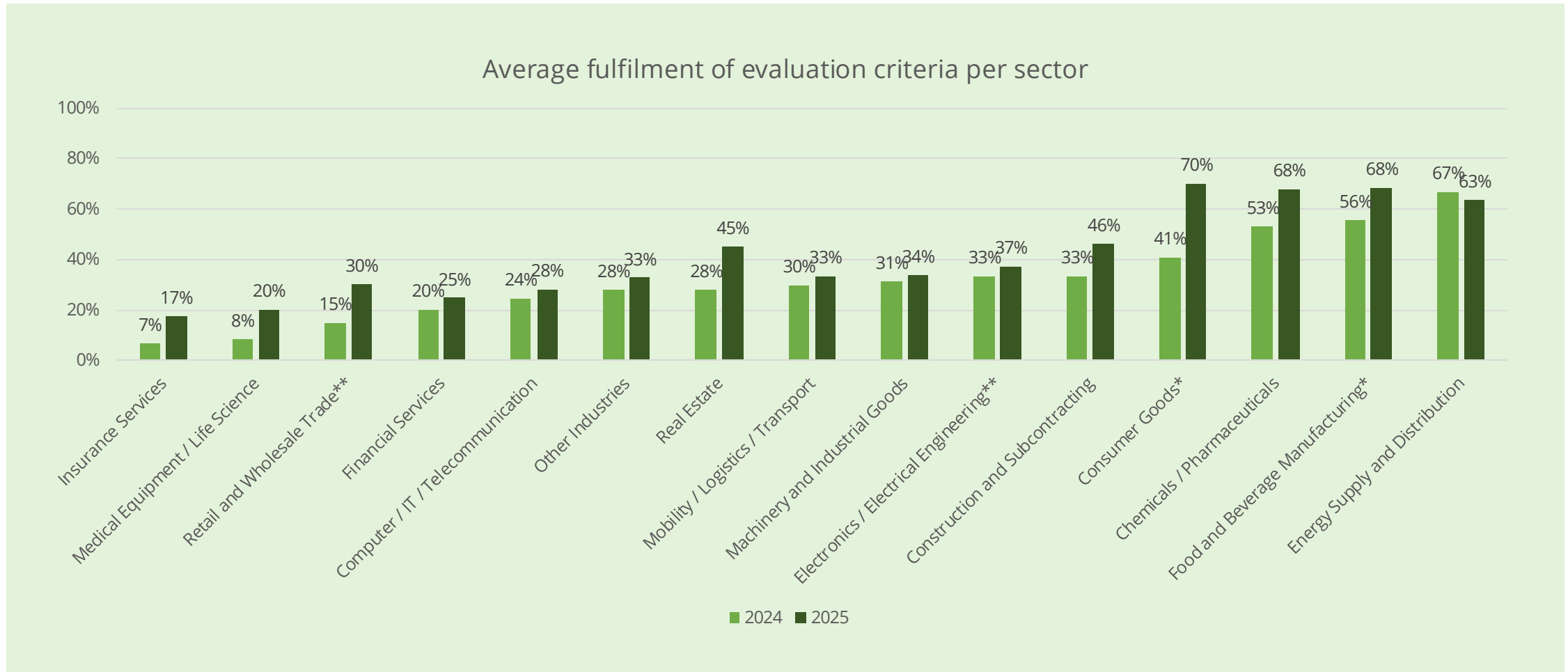
9 companies lead with criteria fulfilment over **75%**.

2 companies **fulfil all** evaluation criteria.

Progress made by Swiss companies in implementing TNFD



Improvement across all sectors except energy sector



Caution: Sample size varies across sectors due to sampling criteria
* One company dropped in 2025 ** One company included in 2025

Companies rarely focus on biodiversity alone

22%

of leading Swiss companies regard **biodiversity as well as other nature topics** material to their businesses.

35%

of the companies consider only **nature topics** as material, not including biodiversity.

3%

of the companies rate only **biodiversity** as material not considering other nature topics.



Nature topics dominate materiality assessments

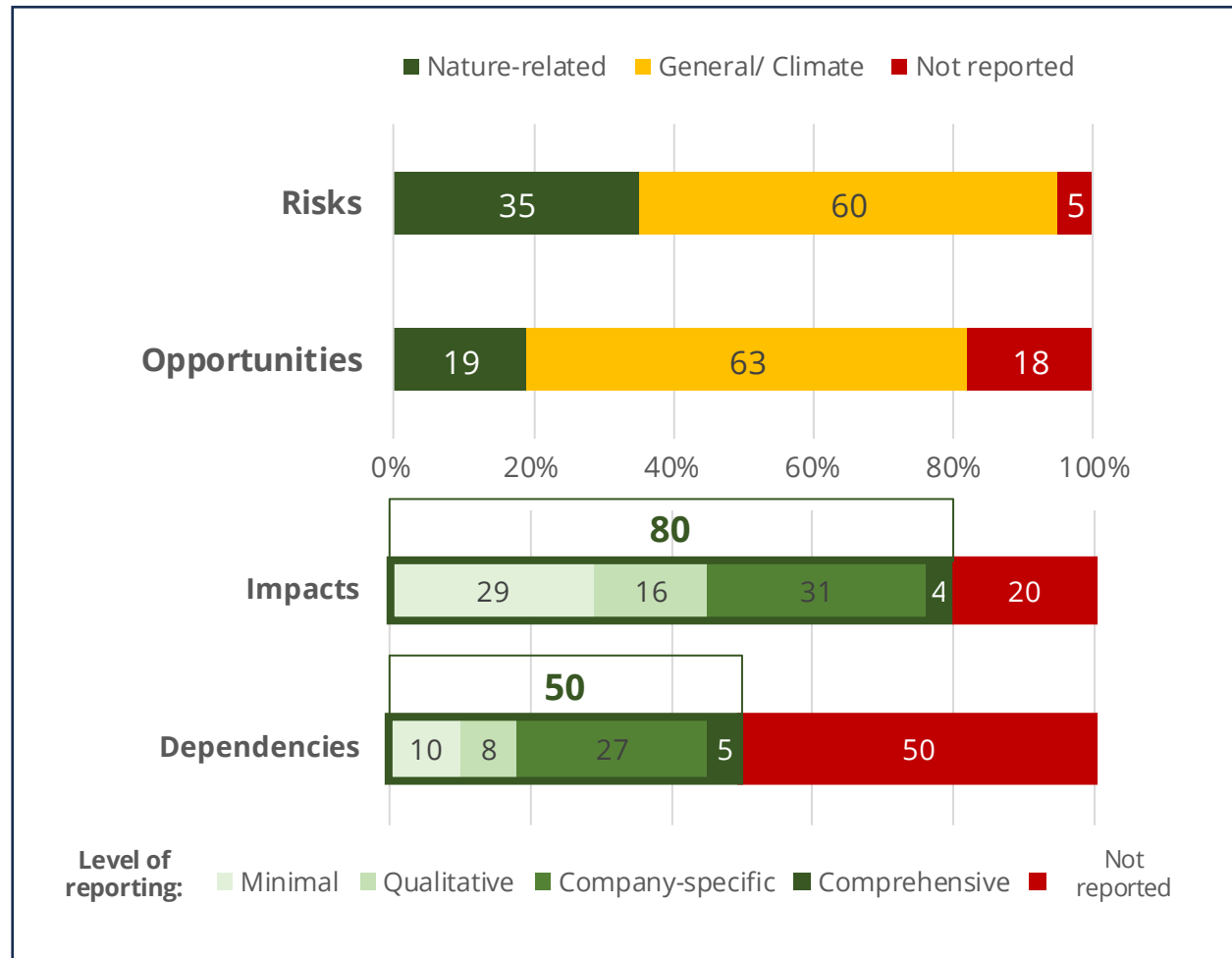
NATURE TOPICS are considered by **57%**

- Water use
- Waste management
- Resource efficiency/management of natural resources
- Sustainable agricultural practices, land use Reforestation, deforestation
- Circular economy

BIODIVERSITY is considered by **25%**

- Conservation and loss of biological diversity
- Impacts on ecosystems
- Species protection & implementation of measures to prevent species loss

Companies are focussing on risks over opportunities and impacts over dependencies



Impacts & Dependencies

- **Half of the companies** report only about **broad environmental impacts** / focus on GHG emissions or provide basic reporting with specific nature impacts but **in a qualitative manner**.
- **One third of companies** reports moderately about **company-specific** nature impacts and dependencies **with some quantitative data**.
- **Comprehensive reporting** with detailed, company-specific, quantitative impacts and dependencies or full nature assessments is **still rare**.

Nature-related strategies not anchored within Boards

27

companies report on their **strategies** for tackling nature-related challenges

Key Areas



Promotion, Measurement and Management of biodiversity



Conservation & restoration of ecosystems



Sustainable **forest management**



Regenerative agriculture

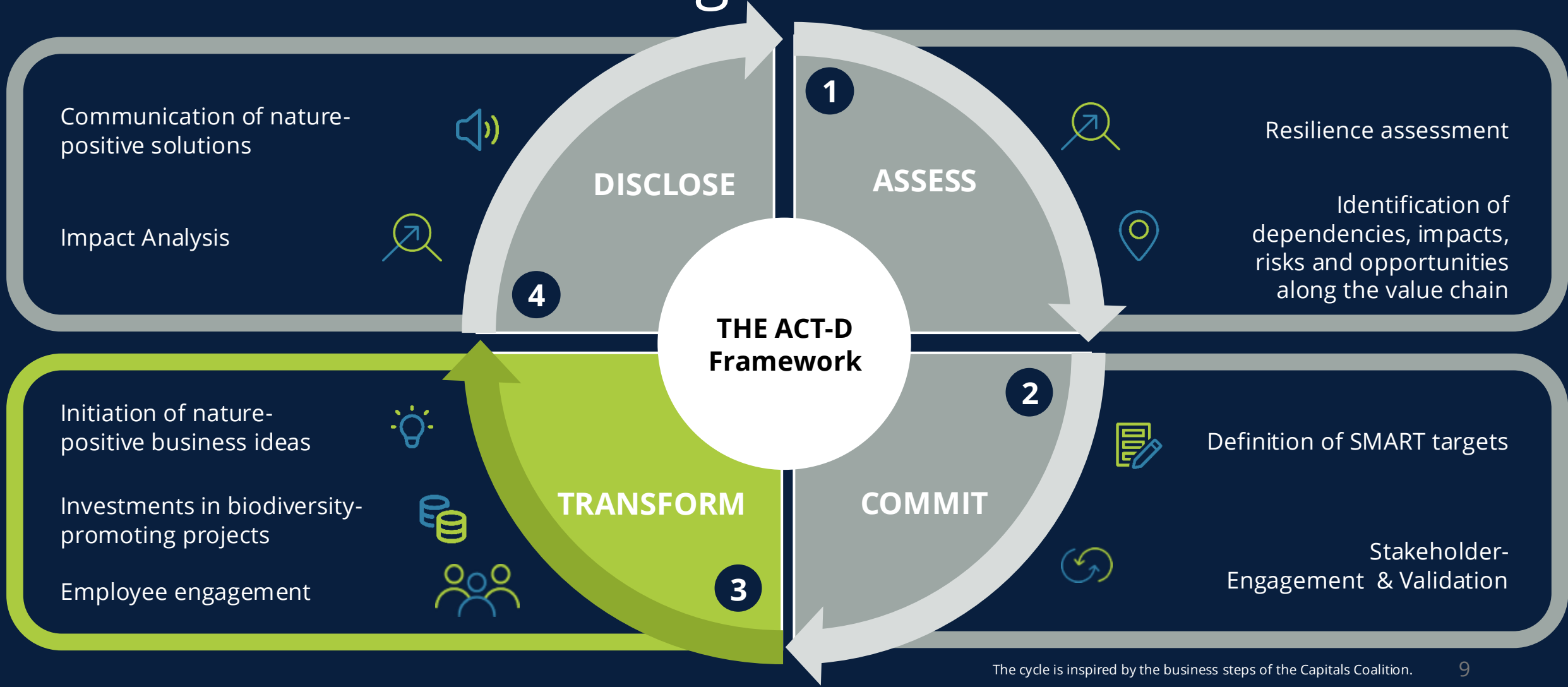
Missing seat for Nature in Swiss Board rooms



Clear responsibilities and expertise within the Board of Directors are crucial for **successful strategy implementation** and **risk & impact management!**

THE ACT-D FRAMEWORK

Areas of action for organisations



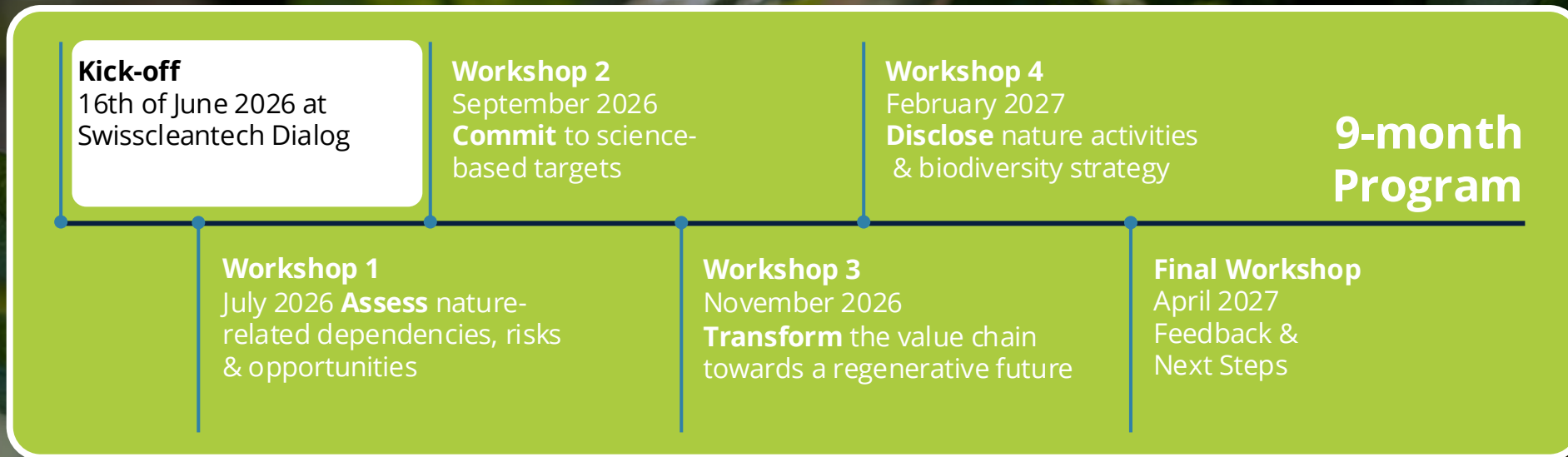
'IT'S NOW FOR NATURE' ACCELERATOR PROGRAMM – cohort #2



In collaboration with:

engageability
engage and
create opportunities

 **BUSINESS
FOR NATURE**



BENEFITS FOR PARTICIPATING COMPANIES

- Biodiversity strategy aligned with science and regulations
- Preparation for TNFD-/CSRD reporting
- Stronger positioning with employees, investors & stakeholders
- Exchange with participants/ peers & experts

**ASSESS
COMMIT
TRANSFORM
DISCLOSE**

Join the Accelerator Programm: i4n.ch/nowfornature-accelerator

WHAT'S NEXT

How to become a nature-positive company?



1. Find out where your company stands by filling out the **Biodiversity Navigator**



2. Fill out the survey regarding nature-related risks and opportunities in value chains, which we are conducting together with PwC Switzerland.

<https://forms.office.com/e/hxdfRWz6qc>



3. Join the 2nd cohort of the 'It's Now for Nature' Accelerator Programm (i4n.ch/nowfornature-accelerator)



4. Contact us to learn more:
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