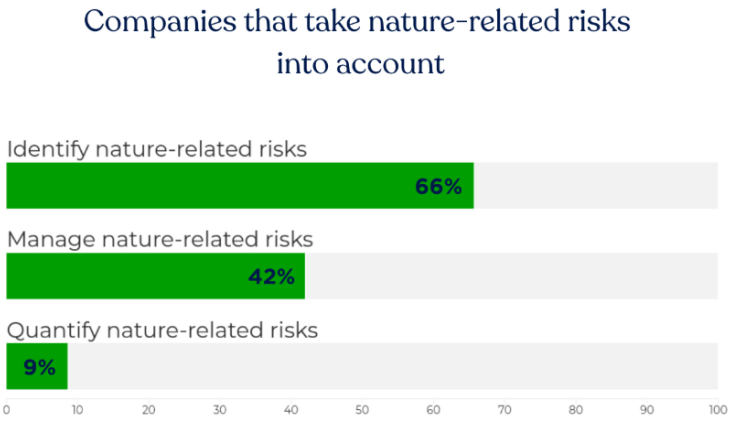
This submission responds to the *COP30 Presidency's invitation to contribute to the Roadmap on halting and reversing deforestation and forest degradation by 2030*. As stated in the call, the Roadmap seeks to be "an action-oriented document that offers guidance for the achievement of these efforts; identifies existing means of implementation and solutions being accelerated through the Action Agenda; and highlights obstacles and gaps to be addressed."

Drawing on evidence from the World Benchmarking Alliance's latest Benchmarks, which assess 2000 of the world's most influential companies on their nature related impacts, dependencies and governance, this submission highlights key structural barriers and practical levers that must be identified and incorporated into the Deforestation Roadmap, so that the responsibilities of companies are recognized alongside those of governments on the issue.

1. What are the most critical barriers — whether physical, economic, financial, institutional, technological or social — preventing the halting and reversing of deforestation and forest degradation?

- **Companies need to take stronger action on nature:** WBA's latest benchmark data shows that while disclosure on nature related risks and impacts is improving, indicating that nature is increasingly recognized as a material business issue and aligning with expectations under Target 15 of the Global Biodiversity Framework, significant gaps remain. Around 42% show evidence of taking concrete action to manage them, yet only 9% actually quantify how these risks could affect their operations, financial performance or reputation, and even fewer (5%) quantify the opportunities healthier ecosystems could unlock.



- Moreover,while over half of the companies we analyze identify and priorities their most material sustainability impacts, only 13% embed these into a sustainability strategy and just 7% disclose the financial or human resources allocated to implement them, raising concerns about whether stated ambitions translate into action. This disconnect is further reflected in how companies assess financial exposure: fewer than 10% quantify the financial impact of their nature-related risks, suggesting that many companies still fail to recognize the true importance of biodiversity to their operations, and underestimate, or outright ignore, the financial consequences it may carry. Specifically on deforestation, many companies still fail to identify and address nature related risks in their supply chains, and few translate disclosure into concrete action on deforestation and ecosystem protection, and among Food and Agriculture companies, only 13% identify high-risk commodities and their DCF (Deforestation and Conversion-free) proportions.
- **Embed nature and forest protection into core business strategy:** Nature and forest protection are often treated as isolated sustainability topics rather than embedded into core business strategy, procurement decisions or investment planning, and few companies clearly explain the alignment or trade-offs between climate and nature strategies, limiting coherent action across environmental priorities. However, emerging practices from companies such as Ørsted and Vattenfall illustrate how climate and nature objectives can be integrated in practice. Ørsted's commitment to delivering net positive biodiversity impacts alongside its large scale renewable energy expansion demonstrates that decarbonisation pathways can be designed to actively support ecosystem restoration, rather than treat nature as a constraint. Similarly, Vattenfall demonstrates a more integrated approach,

linking climate and biodiversity through quantitative assessments while explicitly recognising trade offs, particularly related to land use, illustrating how industrial actors can begin aligning climate and nature strategies in operational decision making.

- **Strengthen integration of environmental risks into human rights due diligence:** Environmental degradation can directly undermine livelihoods, health, land rights, and access to resources. Yet, environmental considerations are incorporated into human rights due diligence by just 10% of companies, with particularly low uptake in high risk sectors such as Agricultural Products and Apparel. At the same time, in industries like Food Production and Metals & Mining, only around 1% of companies disclose a robust commitment to obtain free, prior and informed consent, exposing heightened risks for Indigenous Peoples and Local Communities.

2. **What potential levers, whether economic, financial, institutional, social or technological, exist for accelerating the implementation of the commitment to halt and reverse deforestation and forest degradation?**
    - **Corporate nature transition plans as strategic implementation frameworks:** Nature transition plans should map the pathway from understanding deforestation and degradation impacts to taking measurable action to halt and reverse biodiversity loss, aligning with global goals such as the Kunming-Montreal Global Biodiversity Framework. Nature transition plans serve as mechanisms for integrating forest protection and restoration into core organizational strategy and policy frameworks, helping ensure that commitments translate into systemic implementation rather than isolated projects or pledges.
    - **Aligning finance and economic incentives:** Companies must integrate nature objectives into financial planning and capital allocation, for instance through internal budgeting, investment criteria or incentive structures, to help ensure that forest conservation and restoration are prioritized in practice. Drawing on existing approaches such as the SBTN guidance on science based nature targets and TNFD's frameworks for risk disclosure can help link financial decisions with outcomes on deforestation. Encouragingly, our data shows that TFND (mentioned by 25% of companies) and SBTN (mentioned by 10% of companies) are increasingly featuring in corporate disclosure.
    - **Leveraging existing frameworks and guidance:** Below is a compilation of key guidance documents for companies seeking to align their strategies with

the Paris Agreement and Global Biodiversity Framework. These resources support the development of both Climate and Nature Transition Plans, whether pursued in parallel or integrated into a single, holistic strategy.

Publication	Name of guidance	Description
Sep 2022	GFANZ "Expectations for Real-economy Transition Plans"	Provides a practical guide for companies in the real economy when building climate transition plans and disclosing progress against them. It outlines their five key components (Foundations, Implementation Strategy, Engagement Strategy, Metrics and Targets, and Governance)
Nov 2022	GFANZ "Financial-institution Net-zero Transition Plans"	Provides financial institutions with background on potential avenues for meeting net-zero commitments intended to address the financial and economic risks and opportunities posed by climate change and the transitions that would be necessary to mitigate those risks.
Jan 2023	WWF "Nature in Transition Plans"	Provides a stepwise approach to integrating nature in existing climate transition planning frameworks.
Apr 2024	TPT "Building Climate-ready Transition Plans"	Provides a primer for practitioners preparing to develop their entities' climate adaptation and resilience focused disclosures within their transition plans.
Apr 2024	TPT "Putting People at the Heart of Transition Plans"	Provides just transition metrics from 13 existing disclosure frameworks that are relevant to transition planning and disclosures.

Apr 2024	TPT "The Future for Nature in Transition Planning"	Provides a set of recommendations on how nature-related objectives can be integrated into corporate transition plans.
Oct 2024	GFANZ "Nature in Net-zero Transition Plans"	Provides guidance on the use of nature-related climate change mitigation actions in net-zero implementation.
Oct 2024	TNFD Discussion Paper: Nature Transition Plans	Provides a structure for nature transition plans, mirroring GFANZ's netzero transition plan's.
Dec 2024	WWF "Catalysing Change: The urgent need for nature transition plans"	Provides recommendations and use cases for nature transition plans, and advocates for their mandatory disclosure
Jan 2025	NPI Draft State of Nature Metrics	Provides initial guidance on four universal indicators that companies can start measuring to track the state of nature

- **Inclusive stakeholder engagement and social levers:** Credible nature transition plans explicitly integrate social dimensions. including the rights, knowledge and stewardship of Indigenous peoples and local communities, into planning and implementation. This helps ensure that efforts to halt and reverse deforestation are socially equitable, locally legitimate and embedded in long-term landscape governance.
- **Clear articulation of business responsibility:** As part of the roadmap is essential to ensure that expectations on companies move beyond voluntary disclosure toward concrete, measurable action. Without clear expectations and alignment across frameworks, progress is likely to remain uneven and insufficient to halt and reverse forest loss at the scale required.

3. **What country, regional or sector experiences, best practices, and lessons learned can be shared regarding forest conservation and restoration?**
    - WBA's assessments show companies headquartered in regions with clearer and more robust sustainability regulations, particularly in Europe, tend to demonstrate stronger disclosure and governance practices related to nature impacts and dependencies. Mandatory reporting requirements and clearer expectations around risk management have contributed to more systematic assessment of deforestation exposure, supply chain impacts and ecosystem dependencies.
    - Although only a small share of WBA's assessed companies perform strongly on nature related indicators, those that do provide practical examples of what is achievable. Across regions and sectors, some companies are integrating nature risk into enterprise risk management, linking biodiversity objectives to governance structures, and beginning to align nature and climate strategies. The fact that every assessed indicator by WBA is now met by at least one company demonstrates that higher expectations on nature, forests and ecosystem management are operationally feasible.

4. **How can forest conservation, sustainable management, and restoration best reflect the diverse realities of countries at different stages of development, the rights and knowledge of indigenous peoples and local communities, and different degrees of forest cover?**

In countries with weaker governance or land administration, local and Indigenous communities are particularly exposed to rights violations, displacement, and loss of culture, identity and livelihoods .). Securing Indigenous peoples' rights is therefore essential not only from a human rights perspective but also for effective conservation, restoration and climate mitigation strategies.

Given the diverse realities of countries at different stages of development and with varying governance capacities, forest conservation and restoration efforts must be grounded in local contexts. Corporate accountability should therefore be a central element of global forest governance, as companies operate directly in these landscapes and interact with local communities. However, this remains an area of particularly weak corporate performance. The roadmap should therefore clearly articulate the responsibilities of non-

state actors and promote stronger public–private engagement and planning at the local and landscape level.

Companies should be expected to:

- Implement and disclose nature transition plans that integrate social and just transition principles, reflecting local development needs while safeguarding communities' rights, livelihoods and participation (currently only around 1% of companies do so).
- Respect rights related to land and natural resource use, including transparent processes for free, prior and informed consent (FPIC) or negotiated agreements with Indigenous peoples and local communities (currently only around 1% of companies demonstrate this).
- Hold suppliers and business partners to the same standards across global supply chains.

Embedding these expectations within corporate practice and global governance frameworks will help ensure that forest and nature transitions are both environmentally effective and socially equitable, while respecting local realities and development pathways.

Regarding countries at different stages of development: In many less developed contexts, particularly where margins are low and technical capacity is limited, suppliers may be unable to transition without adequate financial incentives or recognition of higher production costs. Strengthening local forest governance and legislation, alongside rising market expectations, can help create the necessary enabling environment. Stronger deforestation-free requirements from downstream companies can generate cascading pressure across value chains, a dynamic further reinforced by regulatory developments such as the EUDR, which require companies to ensure traceability and deforestation-free sourcing, thereby extending these requirements upstream. However, to ensure effective implementation, companies must also actively engage with suppliers, as insufficient support may lead some actors to shift towards less stringent markets.

WBA's latest assessment data can be accessed through the 2026 Benchmark Hub: https://www.worldbenchmarkingalliance.org/benchmarks/2026-benchmark-hub. In line with WBA's mission to build a movement for corporate accountability and accelerate progress towards the SDGs, all benchmark results, company scores and underlying methodologies are made publicly available as a global public good. The intention is to

ensure transparency, enable scrutiny and support evidence based decision making across governments, financial institutions, civil society and the private sector.