



INTEGRATION MANUAL BETWEEN THE **LIFE METHODOLOGY** AND THE **TNFD FRAMEWORK**





This document presents the results of the comparative analysis between two different adherent and complementary approaches: the LIFE Institute Biodiversity and Business methodology and the Taskforce on Nature-related Financial Disclosures (TNFD) framework, which includes the LEAP (Locate, Evaluate, Assess, Prepare) methodology and 14 recommendations for disclosure.

LIFE methodology seeks to integrate business and biodiversity in a systemic way and is an instrument that enables a clear and objective analysis of pressures, impacts (positive and negative), dependencies and risks and opportunities associated with biodiversity. It also offers metrics that allow organizations to assess and monitor (qualitatively and quantitatively) their performance in relation to biodiversity. The TNFD is a global initiative, led by the financial market, with the mission of developing and providing science-based guidance, a structure for risk management and disclosures for companies to report and act on their impacts, dependencies, risks, and opportunities associated with nature.

This methodological manual explores the adherence of LIFE methodology to TNFD disclosure requirements and recommendations, aiming to be a guiding material for organizations that employ the LIFE methodology and wish to use it for their reporting according to the TNFD framework.

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Compliance Analysis between the LIFE Methodology and the LEAP

TNFD Framework			LIFE Metodology		
Phase	Main outputs	Main inputs	LIFE Certification elements	Degree of adherence to TNFD	Observations
LOCATE	Identification of the most material activities in the value chain in relation to impacts/dependencies on nature	Value chain activities (upstream, direct operations, downstream)	Reference Document of Supplier Evaluation	 Fully	<ul style="list-style-type: none"> > The suppliers assessment i the LIFE methodology allows the organisation to position istelf as part of the value chain, but it does not allow for a full understanding of the potential impacts it causes beyond its own direct operations. > The priority areas from SNCU (National System of Nature Conservation Units) and the Indigenous lands are considered in the BAP. > The pressure related to invasive species and others is not considered in the Environmental Aspects for the estimation of BPI. However, we considered a full adherence to the TNFD because it is encompassed in the Indicator P5.C6.i3
		Georeferenced location of activities/sites			
		Georeferenced location of critical suppliers			



Compliance Analysis between the LIFE Methodology and the LEAP

TNFD Framework			LIFE Metodology		
Phase	Main outputs	Main inputs	LIFE Certification elements	Degree of adherence to TNFD	Observations
LOCATE	Map of sensitive locations	Interface with biomes (and ecosystems)	Reference Document of Supplier Evaluation	 Fully	<p>➤ Opportunities to be considered in the LIFE methodology:</p> <ul style="list-style-type: none"> • Presence of endangered and endemic species when estimating impacts, as there is not a specific indicator for it (only as an example of positive action considered in G# of BAP). • Presence of Indigenous People and Local Communities (quilimbolas, tradicionais) in BPI, and not benefit sharing (P8) only. • Refine the Severity Values (SV) of the Land use Environmental Aspect from BPI considering also the environmental sensitivity beyond the ecoregion • Consider UNESCO Biosphere Reserves and Alliance for Zero Extincion (AZE) areas in the spatial evaluation on LIFE Key. • Detail how to consider the materiality scope for clients in the financial sector.
		Environmental sensitivity (hotspots, priority areas, protected areas, RAMSAR sites, mangroves, occurrence of endangered species, etc.)			
		Ecosystem integrity criteria (land use/land cover)			
		Indiginous People and Local Communities lands			

Compliance Analysis between the LIFE Methodology and the LEAP

TNFD Framework			LIFE Metodology		
Phase	Main outputs	Main inputs	LIFE Certification elements	Degree of adherence to TNFD	Observations
EVALUATE	List of most material activities and processes related to impacts/dependencies	Valeu chain data obtained from the LOCATE phase	Reference Document of Supplier Evaluation	 Partially	<p>➤ Considered by LIFE:</p> <ul style="list-style-type: none"> • Management Indicators considers activities from the start of operations (allowing for temporal analysis). • Some indicators require data from land use conversion to understand change to the state of nature. • LIFE Matrix provides a qualitative view while BPI and BMP provide a quantitative view. • Qualitative indicators in the first year evaluation might become quantitative through its monitoring in the following years. • While applying the BPI and LIFE Matrix: it is possible to identify sensitive locations. LIFE methodology supports the prioritisation by looking to all localities. • The EVALUATE phase considers both negative and positive impacts, in accordance to the BPI and BMP from Life. The TNFD recommends a quantitative analysis and through LIFE it is possible to accomplish it. • A temporal analysis of the state of ecosystems (extent and condition) of the supported projects is possible through the estimation of BMP through Conservation Results Indicators (CRI).
	Identification of the main impact drivers related to the activities and processes activities in the value chain (upstream, direct operations, downstream)	Data about activities and processes that occur in the identified sensitive locations in relation to the main impact drivers (land use, climate change, resource use/replenishment, pollution and invasive species and others)			


Compliance Analysis between the LIFE Methodology and the LEAP

TNFD Framework			LIFE Metodology		
Phase	Main outputs	Main inputs	LIFE Certification elements	Degree of adherence to TNFD	Observations
EVALUATE	Dependency pathways	Data about change in the state of nature (ecosystem extent and condition, species status) and provision of ecosystem services for the baseline year Data about the reference state of nature for comparison (baseline) in the sensitive locations identified in the LOCATE phase (it might be expanded to other locations)	Reference Document of Supplier Evaluation	 Partially	> Not considered or partially considered by LIFE: <ul style="list-style-type: none"> • The "Core Metrics" and "Adicional Metrics" as detailed in the TNFD publication "Recommendations of the Taskforce on Nature-related Financial Disclosures" and Sector Guidance from TNFD. LIFE methodology might be adapted to support these metrics.
	Impact pathways				
	Qualitative assessment of impacts and dependencies (Low, Medium, High)	Results from previous phases			
	Avaliação quantitativa (quando possível) dos impactos e dependências, com métricas e indicadores	Quantitative data on metrics related to each impact driver (land use, climate change, resource use/replenishment, pollution and invasive species and others)			
	Priorization of most material impacts	Results from previous phases			
ASSESS	Identification of risks and opportunities most relevant to the organisation (longlist e shortlist)	Data from the organisation related to nature related risks, including physical (that stem from the degradation of nature); transition risks (that stem from from a misalignment with regulations, legal and financial responsibility, national and international agreements and politics); and systemic risks (that arise from the breakdown of entire ecosystems or financial systems)	Life Matrix	 Partially	> LIFE Matrix assess risks and opportunities related to the following categories: operational, regulatory and legal, reputational, market and product, and financial. Principle 9 Indicators require detailing how the risks listed in the matr are monitored and mitigated.

Compliance Analysis between the LIFE Methodology and the LEAP

TNFD Framework			LIFE Metodology		
Phase	Main outputs	Main inputs	LIFE Certification elements	Degree of adherence to TNFD	Observations
ASSESS	Risk matrix for the business (material to the sector/location/value chain)	Data relevant to businnes performance, such as: market, capital flow and financing, products and services, resource efficiency, reputational capital	Life Matrix	Partially	<p>➤ There is not any definition of specific magnitude/probability for risks and opportunities. These are indirectly accounted for thourhg the identification of impacts and dependencies.</p> <p>Theres it not any theoretical considerations in regard to physical and transition risks. The methodology explores more the finantial business aspects, with less emphasis on the regulatory aspects beyond compliance. Exploring possibilities to better contrast or include these aspects related to the TNFD risk categories and also estimating it quantiatively should be beneficial to the methodology</p>
	Identification of existing risk mitigation processes and opportunity management	Organization's internal strategy data	Principle 9 indicators (Monitoring and continuous improvement)		
	Recommendations of improvement on these processes to the to C-level management	Results from previous phases			

Compliance Analysis between the LIFE Methodology and the LEAP

TNFD Framework			LIFE Metodology		
Phase	Main outputs	Main inputs	LIFE Certification elements	Degree of adherence to TNFD	Observations
PREPARE	Target and aims specification	Results from previous phases	BAP elaboration Annual Environmental Planning Life Communication Manual	 Partially	<ul style="list-style-type: none"> ➤ Data assessed through the certification process allows the elaboration of a document aligned to the TNFD, but it requires it to be structured in accordance to the framework.
	Internal systemization of governance and risk management strategies in line with results from previous LEAP phases				<ul style="list-style-type: none"> LIFE methodology requires annual monitoring (auditing), a more granular approach than required by the TNFD. Principle 9 acknowledges the importance of monitoring the implementation of improvement actions and results in all steps of LIFE methodology, a similar approach to the TNFD framework, which suggests to prioritize the report even if it is not complete.
	Disclosure	Disclosure aligned to the TNFD framework			<ul style="list-style-type: none"> ➤ LIFE Key software could show which indicators contribute to which TNFD aspect (declarations, metrics, etc.) during its use.

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology				
		Indicator	Details	Evidences provided by companies	Criteria	Principle
Governance	Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities.	P1.C1.i1	Documentation on environmental conservation and ecosystem services	Sustainability Policy, Term of Commitment, Environmental Policy	C1	P1 – BIODIVERSITY CONSERVATION AS A COMMON RESPONSIBILITY
		P1.C1.i2	Commitments to biodiversity conservation			
		P1.C2.i1	Annual Environmental Planning, with objectives, goals and programs	Annual Environmental Planning	C2	
		P1.C2.i2	Commitments to biodiversity conservation	BAP – Biodiversity and Ecosystem Services Action Plan		
		P5.C2.i3	Filling in the LIFE Matrix	LIFE Matrix	C2	
	Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.	P1.C1.i4	Employees aware of commitments	Internal disclosure of documents	C1	P1 – BIODIVERSITY CONSERVATION AS A COMMON RESPONSIBILITY
		P1.C2.i1	Annual Environmental Planning with objectives, goals and programs	Annual Environmental Planning	C2	
		P1.C2.i2	Commitments to biodiversity conservation	BAP – Biodiversity and Ecosystem Services Action Plan		
		P1.C2.i3	Financial investment for commitments	Budget Planning		
		P4.C1.i1	Study of impacts and dependencies	LIFE Matrix	C1	P4 – NATURAL CAPITAL
		P4.C2.i1	Measurement and monitoring of natural resources	Qualitative and quantitative assessment indicators	C2	
		P9.C1.i1	Monitoring and continuous improvement of the Standard	Critical analysis	C1	P9 – MONITORING AND CONTINUOUS IMPROVEMENT
		P9.C1.i2	Demonstration of improvement in BPI	Annual monitoring of BPI - Audit		
		P9.C2.i1	Demonstration of improvement in Positive Performance	BAP – Biodiversity and Ecosystem Services Action Plan	C2	
P9.C2.i2	Analysis of performance results	Improvement action plan				

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology				
		Indicator	Details	Evidences provided by companies	Criteria	Principle
Governance	Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.	P5.C3.i1	Mitigating and avoiding impacts	EIA and other environmental assessment reports; PGA; Environmental Certifications; PGRS, Other plans and programs	C3	PRINCIPLE 5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P5.C3.i2	Mitigation of impacts on water, soil and air resources			
		P5.C3.i3	Mitigation of deforestation			
		P5.C3.i4	Management techniques	Management Plans; Certifications; PRAD; Monitoring Plans		
	Describe the organisation'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 organisation's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.	P2.C1.i8	Legal compliance - genetic resources, traditional knowledge and benefit sharing	Benefit Sharing Agreement, Material Transfer Agreement, Certificate of Conformity	C1	P2 – COMPLIANCE WITH LEGISLATION, AGREEMENTS, TREATIES, AND INTERNATIONAL PROGRAMS
		P4.C4.i1	Incentives for PES and ES	Participation in Committees on the subject, Advocacy Actions	C4	P4 – NATURAL CAPITAL
		P4.C4.i2				
		P6.C1.i1	Traditional knowledge associated with scientific methodology	Knowledge transfer, Benefit sharing	C1	P6 – SCIENCE AND TRADITIONAL KNOWLEDGE
		P6.C1.i2	Traditional knowledge as a criterion for target regions			
		P7.C1.i1	Relationships between ES and human well-being and natural capital	LIFE Matrix	C1	P7 – INTERACTION BETWEEN HUMAN WELL-BEING, BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P7.C1.i2	Interaction between ES and human well-being	BAP – Biodiversity and Ecosystem Services Action Plan		
		P7.C2	Communication with the local community	Documents on environmental actions and programs; Documentation of community requests	C2	

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology				
		Indicator	Details	Evidences provided by companies	Criteria	Principle
Governance	Describe the organisation'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 organisation's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.	P8.C1.i1	Benefit sharing	Annex to the Nagoya Protocol	C1	P8 – SHARING OF BENEFITS DERIVED FROM ACCESS TO BIODIVERSITY GENETIC RESOURCES AND/OR ASSOCIATED TRADITIONAL KNOWLEDGE
		P8.C1.i2	Passing on benefits to the local community	Agreements signed between the organization and the local community		
		P1.C1.i3	Disclosure to stakeholders	Communication and information transfer channels, presentations, teaching materials	C3	P1 – BIODIVERSITY CONSERVATION AS A COMMON RESPONSIBILITY
		P1.C3.i1	Supplier evaluation	Supplier Evaluation Reference Document	C3	
Strategy	Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium and long term.	P4.C1.i1	Study of impacts and dependencies	LIFE Matrix	C1	P4 – NATURAL CAPITAL
		P4.C2.i1	Measuring and monitoring natural resources	Qualitative and quantitative assessment indicators	C2	
		P5.C1.i1	Determination of the Biodiversity Pressure Index	BPI Result	C1	PRINCIPLE 5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P5.C2.i1	Identification of Ecosystem Services (ES)	LIFE Matrix	C2	
		P5.C2.i2	Impacts on ES			
		P5.C2.i3	Filling the LIFE Matrix			
	Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organisation's business model, value chain, strategy and financial planning , as well as any transition plans or analysis in place.	P1.C2.i3	Financial investments for commitments	Budget Planning	C2	P1 – BIODIVERSITY CONSERVATION AS A COMMON RESPONSIBILITY
		P4.C1.i1	Study of impacts and dependencies	LIFE Matrix	C1	P4 – NATURAL CAPITAL
		P5.C1.i1	Determination of the Biodiversity Pressure Index	Resultado IPB	C1	PRINCIPLE 5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P5.C2.i1	Identification of Ecosystem Services (ES)	LIFE Matrix	C2	
		P5.C2.i2	Impacts on ES		C2	
P5.C2.i3	Filling the LIFE Matrix					

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology				
		Indicator	Details	Evidences provided by companies	Criteria	Principle
Strategy	Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organisation's business model, value chain, strategy and financial planning , as well as any transition plans or analysis in place.	P5.C6.i1	Definition of maximum continuous productive area	EIA and other environmental assessment reports	C6	PRINCIPLE 5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P5.C6.i2	Variation in species composition			
		P5.C6.i3	Identification of invasive alien species (IAS)			
		P5.C6.i4	Measures to avoid contamination by IAS			
		P5.C6.i5	Production and conservation areas			
		P5.C6.i6	Soil conservation	Soil Management and Conservation Plans; EIA and other environmental assessment reports		
		P5.C6.i7	Support capacity of the used natural resources	LCA Studies; EIA and other environmental assessment reports; Environmental Audit Reports		
		P5.C6.i8	Production methods	EIA and other environmental assessment reports		
	Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios.	P3.C1.i3	Mitigation hierarchy	Projects/programs	C1	P3 – CONSERVATION OF BIODIVERSITY AND ECOSYSTEM SERVICES
		P4.C3.i1	Valuation of resources and services	Strategic/budgetary planning	C3	P4 – NATURAL CAPITAL
		P4.C3.i2	Valuing natural capital			
		P5.C3.i1	Mitigating and avoiding impacts	EIA and other environmental assessment reports; PGA; Environmental Certifications; PGRS, Other plans and programs	C3	P5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P5.C3.i2	Mitigating impacts on water, soil and air resources			
		P5.C3.i3	Mitigation of deforestation			
P5.C3.i4	Management techniques	Management Plans; Certifications; PRAD; Monitoring Plans				

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology				
		Indicator	Details	Evidences provided by companies	Criteria	Principle
Strategy	Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios.	P5.C4.i1	Use of fire	Fire Prevention Plans; Fire Brigade Training Records; Occurrence Reports; Evacuation Plan, among others	C4	P5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P5.C4.i2	Fire fighting measures			
		P5.C4.i3	Occurrences and characterization of areas affected by fires			
		P5.C4.i4	Publicizing information about fires			
		P5.C4.i5	Fire management and prevention training			
		P5.C4.i6	Equipment availability			
		P5.C6.i1	Definition of maximum continuous productive area	EIA and other environmental assessment reports	C6	
		P5.C6.i2	Variation in species composition			
		P5.C6.i3	Identification of invasive alien species (IAS)			
		P5.C6.i4	Measures to avoid contamination by IAS			
		P5.C6.i5	Production and conservation areas			
		P5.C6.i6	Soil conservation	Soil Management and Conservation Plans; EIA and other environmental assessment reports		
		P5.C6.i7	Support capacity of the natural resources used	LCA Studies; EIA and other environmental assessment reports; Environmental Audit Reports		
		P5.C6.i8	Production methods	EIA and other environmental assessment reports		
		P5.C7.i1	Use of chemicals	Plan for Proper Use of Chemicals	C7	
		P5.C7.i2	Monitoring and control of agricultural inputs			
		P5.C7.i3	Containment of accidents with chemical products			
P5.C7.i4	Integrated Pest Management Program	Program documentation and reports				

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology					
		Indicator	Details	Evidences provided by companies	Criteria	Principle	
Strategy	Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios.	P5.C7.i5	Contamination of aquatic ecosystems	Plan to mitigate damage caused by the use of agricultural inputs	C7	P5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL	
		P5.C7.i6	Application of agro-inputs in production				
		P5.C8.i1	Risk of GMO use				
		P5.C9.i1	Restoration of degraded land		C9		
	Disclose the locations of assets and/or activities in the organisation's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations .	P3.C1.i1	Area of influence	EIA and other environmental assessment reports	C2		
		P3.C2.i1	Conservation priorities				
		P3.C2.i2	Watercourses				
		P3.C2.i3	Maintenance of the remaining natural ecosystem				
		P3.C2.i4	Landscape connectivity				
		P3.C2.i5	Fauna monitoring				
		P3.C2.i6	Prioritization and Connectivity				
	Risk & impact management	Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations .	Regra de Abrangência	Definition of the organization's scope	Business units/sectors/divisions		
			P2.C1.i1	Functioning, implementation, operation, production, extraction, management	Licenses		C1
P2.C1.i2			Monitoring legal issues	Legal analysis			
P2.C1.i3			Fiscal and tax legality	CNDs			
P2.C1.i4			Labor law				
P2.C1.i5			Authorization to collect biodiversity material	Authorization from the relevant institutions			
P2.C1.i6			Organizations contracted for conservation actions	Legal formalization records			

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology				
		Indicator	Details	Evidences provided by companies	Criteria	Principle
Risk & impact management	Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations.	P2.C1.i7	International agreements and treaties on biodiversity conservation	Self-assessment	C1	P2 – COMPLIANCE WITH LEGISLATION, AGREEMENTS, TREATIES, AND INTERNATIONAL PROGRAMS
		P2.C1.i8	Legal compliance - genetic resources, traditional knowledge and benefit sharing	Benefit Sharing Agreement, Material Transfer Agreement, Certificate of Conformity		
		P2.C1.i9	Commitment to the World Organization for Animal Health	Certificates of compliance		
		P2.C1.i10	Compliance with health standards	Inspection Reports and Certificates		
		P2.C1.i11	Land use and tenure rights	Licenses		
		P2.C1.i12	Application of agro-inputs in production	Certifications of Good Agricultural Practices		
		P3.C1.i2	Identification of operations and their impacts	EIA and other environmental assessment reports	C1	P3 – CONSERVATION OF BIODIVERSITY AND ECOSYSTEM SERVICES
		P4.C2.i1	Measuring and monitoring natural resources	EIA and other environmental assessment reports	C2	P4 – NATURAL CAPITAL
		P4.C2.i2	Assessment of intensity of use vs. renewal	LCA Studies; EIA and other environmental assessment reports; Environmental Audit Reports		
		P4.C3.i2	Valuation of natural capital	Organizational Strategic Planning		
		P5.C2.i3	Filling in the LIFE Matrix	LIFE Matrix	C2	P5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P5.C5.i1	Control of significant environmental aspects	Operational Procedures	C5	
		P5.C5.i2	Contamination impact monitoring	PGRS, EIA and other environmental assessment reports		
		P5.C5.i3	Effluent treatment			
P5.C5.i4	Waste storage and disposal					

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

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		Indicator	Details	Evidences provided by companies	Criteria	Principle	
Risk & impact management	Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations .	P5.C5.i5	Waste	PGRS, EIA and other environmental assessment reports	C5	P5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL	
		P5.C5.i6	Impact mitigation				
		P5.C5.i7	Reducing impacts and dependencies				
		P5.C5.i8	New practices	Projects/programs/technologies			
		P5.C5.i9	Eco-efficiency of processes				
		P5.C5.i10	Environmental Accident Policy	Emergency plan for dealing with environmental disasters and accidents			
		P5.C7.i1	Use of chemicals	Implementation of a Plan for Proper Use of Chemicals used by the organization, consistent with the LIFE Policy and Document for the use of chemicals.			C7
		P5.C7.i2	Monitoring and control of agricultural inputs				
		P5.C7.i3	Containment of accidents involving chemical products				
		P5.C7.i4	Integrated Pest Monitoring Program				
	P5.C7.i5	Contamination of aquatic ecosystems					
	P5.C7.i6	Application of agro-inputs in production					
	Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s) .	P1.C3.i1	Evaluating direct suppliers	Reference Document of Supplier Evaluation	C3		
		P1.C3.i2	Supplier risks				
		P1.C3.i3	Supplier monitoring				
		P1.C3.i4	Commitment to the supply chain	Purchasing Policy			
		P1.C3.i5	Customer-oriented policy in the financial sector	Sustainability Policy			

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology				
		Indicator	Details	Evidences provided by companies	Criteria	Principle
Risk & impact management	Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s) .	P4.C1.i1	Study of impacts and dependencies	LIFE Matrix	C1	P4 – NATURAL CAPITAL
		P4.C2.i2	Assessment of intensity of use vs. renewal	LCA Studies; EIA and other environmental assessment reports; Environmental Audit Reports	C2	
	Describe the organisation's processes for managing nature-related dependencies, impacts, risks and opportunities.	P3.C1.i3	Mitigation hierarchy	Projects/programs	C1	P3 – CONSERVATION OF BIODIVERSITY AND ECOSYSTEM SERVICES
		P3.C2.i5	Fauna monitoring	Monitoring reports	C2	
		P3.C3.i1	Wild fauna and flora	Disclosure of list of species; EIA and other environmental assessment reports	C3	
		P3.C3.i2	Fauna and flora monitoring			
		P4.C2.i1	Measuring and monitoring natural resources		C2	P4 – NATURAL CAPITAL
		P5.C5.i2	Contamination impact monitoring		C5	P5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P5.C8.i1	Risk of GMO use	Risk management projects and/or programs, impact analysis and mitigation report	C8	
		P5.C8.i2	Risk management related to GMOs			
		P5.C8.i3	Impact and mitigation of GMO use			
		P5.C8.i4	GMO labeling			
		P9.C1.i1	Monitoring and continuous improvement of the Standard	Critical analysis	C1	P9 – MONITORING AND CONTINUOUS IMPROVEMENT
		P9.C1.i2	Demonstration of improvement in BPI	Annual monitoring of BPI - Audit		
		P9.C2.i1	Demonstration of improvement in Positive Performance	BAP – Biodiversity and Ecosystem Services Action Plan	C2	
		P9.C2.i2	Analysis of performance results	Improvement action plan		

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology				
		Indicator	Details	Evidences provided by companies	Criteria	Principle
Risk & impact management	Describe how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into and inform the organisation's overall risk management processes.	P2.C1.i1	Functioning, implementation, operation, production, extraction, management	Licenses	C1	P2 – COMPLIANCE WITH LEGISLATION, AGREEMENTS, TREATIES, AND INTERNATIONAL PROGRAMS
		P2.C1.i2	Follow-up on pending legal issues	Legal analysis		
		P2.C1.i3	Fiscal and tax legality	CNDs		
		P2.C1.i4	Labor law			
		P2.C1.i5	Authorization to collect biodiversity material	Authorization from the relevant institutions		
		P2.C1.i6	Organizations contracted for conservation actions	Legal formalization records		
		P2.C1.i7	International agreements and treaties on biodiversity conservation	Self-assessment		
		P2.C1.i8	Legal compliance - genetic resources, traditional knowledge and benefit sharing	Benefit Sharing Agreement, Material Transfer Agreement, Certificate of Conformity		
		P2.C1.i9	Commitment to the World Organization for Animal Health	Animal welfare and health/Legal requirements		
		P2.C1.i10	Compliance with health standards	Health license		
		P2.C1.i11	Land use and tenure rights	Registration/Public Deeds		
		P2.C1.i12	Application of pesticides and other inputs in production	Plan for Proper Use of Chemicals		
	P3.C2.i1	Conservation priorities	EIA and other environmental assessment reports	C2	P3 – CONSERVATION OF BIODIVERSITY AND ECOSYSTEM SERVICES	
	P3.C2.i2	Watercourses				
	P3.C2.i3	Maintenance of the remaining natural ecosystem				
	P3.C2.i4	Landscape connectivity				
	P3.C2.i5	Fauna monitoring				
	P3.C2.i6	Prioritization and Connectivity				

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology				
		Indicator	Details	Evidences provided by companies	Criteria	Principle
Risk & impact management	Describe how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into and inform the organisation's overall risk management processes.	P3.C3.i1	Wildlife and flora	EIA and other environmental assessment reports	C3	P3 – CONSERVATION OF BIODIVERSITY AND ECOSYSTEM SERVICES
		P3.C3.i2	Fauna and flora monitoring			
		P4.C2.i1	Measuring and monitoring natural resources		LCA Studies; EIA and other environmental assessment reports; Environmental Audit Reports	C2
		P4.C2.i2	Assessment of intensity of use vs. renewal			
		P5.C5.i1	Control of significant environmental aspects	Operational Procedures	C5	P5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P5.C5.i2	Contamination impact monitoring	PGRS, EIA and other environmental assessment reports		
		P5.C5.i3	Effluent treatment			
		P5.C5.i4	Waste storage and disposal			
		P5.C5.i5	Waste			
		P5.C5.i6	Impact mitigation	LIFE Matrix		
		P5.C5.i7	Reducing impacts and dependencies			
		P5.C5.i8	New practices	Projects/programs/technologies		
		P5.C5.i9	Eco-efficiency of processes			
		P5.C5.i10	Environmental Accident Policy	Emergency plan		
		P5.C8.i1	Risk of GMO use	Risk management projects and/or programs, impact analysis and mitigation report	C8	
		P5.C8.i2	Risk management related to GMOs			
P5.C8.i3	Impact and mitigation of GMO use					
P5.C8.i4	GMO labeling					

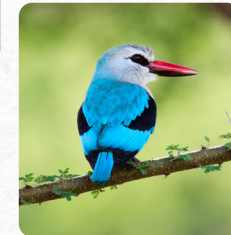
Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology				
		Indicator	Details	Evidences provided by companies	Criteria	Principle
Risk & impact management	Describe how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into and inform the organisation's overall risk management processes.	P6.C2.i1	Evaluation and monitoring of results	Critical analysis of projects	C2	P6 – SCIENCE AND TRADITIONAL KNOWLEDGE
		P6.C2.i2	Adherence to scientific research and traditional knowledge			
		P6.C2.i3	Review of biodiversity conservation activities			
Metrics & targets	Disclose the metrics used by the organisation to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process.	P3.C1.i3	Mitigation hierarchy	Projects/programs	C1	P1 – BIODIVERSITY CONSERVATION AS A COMMON RESPONSIBILITY
		P5.C1.i1	Determination of the Biodiversity Pressure Index	BPI Result	C1	P5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P6.C3.i1	Disclosure	Publications, Presentations, Disclosure Materials	C3	P6 – SCIENCE AND TRADITIONAL KNOWLEDGE
		P6.C3.i2	Access to and transfer of knowledge			
	Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature.	P3.C1.i3	Mitigation hierarchy	Projects/programs	C1	P1 – BIODIVERSITY CONSERVATION AS A COMMON RESPONSIBILITY
		P5.C1.i1	Determination of the Biodiversity Pressure Index	BPI Result	C1	P5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL
		P6.C3.i1	Disclosure	Publications, Presentations, Disclosure Materials	C3	P6 – SCIENCE AND TRADITIONAL KNOWLEDGE
		P6.C3.i2	Access to and transfer of knowledge			

Compliance Analysis between the LIFE Methodology and the TNFD Recommendations

TNFD Pillar	TNFD recommendations	LIFE Methodology					
		Indicator	Details	Evidences provided by companies	Criteria	Principle	
Metrics & targets	Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks and opportunities and its performance against these.	P1.C2.i1	Annual Environmental Planning, with objectives, goals and programs	Annual Environmental Planning	C2	P1 – BIODIVERSITY CONSERVATION AS A COMMON RESPONSIBILITY	
		P3.C4.i1	BAP elaboration	Biodiversity conservation action plan	C4	P3 – CONSERVATION OF BIODIVERSITY AND ECOSYSTEM SERVICES	
		P5.C9.i1	Restoration of degraded land	PRAD, Forest Restoration Plan	C9	P5 – HIERARCHY OF COMPENSATION OF IMPACTS AND DEPENDENCIES ON BIODIVERSITY, ECOSYSTEM SERVICES AND NATURAL CAPITAL	
		P5.C9.i2	Soil restoration				
		P5.C9.i3	Forest restoration				
		P5.C9.i4	Ecological restoration				
		P5.C9.i5	Enrichment				
		P5.C10.i1	BAP				C10
		P5.C11.i1	Creating and supporting protected areas				C11

The Integration Manual between LIFE methodology and the TNFD Framework demonstrates that the TNFD recommendations are encompassed by different indicators of the LIFE Standard. The Manual shows the relation between the data entered by organizations on the LIFE Key platform in the Management, Pressure and Performance modules, and the elements proposed by TNFD in the LEAP stages and its Recommendations. In this way, the integration between LIFE Methodology and the TNFD offers a robust and comprehensive framework to facilitate biodiversity management and reporting by organizations.



A lush green jungle scene is visible in the top-left and bottom-right corners of the image, partially obscured by a large, curved blue overlay that covers the majority of the frame. The blue overlay is a solid, vibrant blue color.

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