



Community of Practice

Meaningful Stakeholder Dialogue

Deep dive – How to engage nature as a stakeholder?

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SER

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SOCIAL AND ECONOMIC COUNCIL



Introduction

This is a publication related to the Community of Practice (CoP) on Meaningful Stakeholder Dialogue. The CoP is a platform for companies to develop their skills, exchange practical experiences, and jointly address challenges with peer companies and experts.

Silent stakeholders

When we think of stakeholder engagement, we often picture groups or individuals we can engage in dialogue with – workers, suppliers, neighbours, or civil society organisations. Even though such dialogue can be complex, there is at least an opportunity to engage in conversation.

However, there are also stakeholders who have no voice and cannot speak for themselves. These are called "silent stakeholders". Think of future generations, animals, ecosystems, biodiversity, the climate, and nature. The interests of these silent stakeholders lie at the heart of sustainable business. But how do you actually give them a seat at the decision-making table?

Nature as a stakeholder

In this session, we explore one specific silent stakeholder: nature. By this, we mean all living organisms, their biodiversity, and the ecosystems they inhabit, whether land, water, or atmosphere. Why do we consider nature a stakeholder?

- Nature is under pressure worldwide. Issues such as climate change, land conversion, biodiversity loss, the production and use of chemicals and plastics, and water pollution are closely interconnected (see also the Planetary Boundaries model developed by the Stockholm Resilience Centre).

- The EU CSRD (EU Corporate Sustainability Reporting Directive) emphasises the importance of involving all stakeholders, including nature, in the development of strategy, the implementation of due diligence processes, business operations, and reporting.
- Nature has intrinsic value, independent of its usefulness to humans.
- Almost all companies are in some way dependent on nature, for example through their use of raw materials, water, and energy, as well as for the production of agricultural goods.
- At the same time, nearly all companies have an impact on nature through their business activities (and the value chain in which these occur): conversion of natural land for new production sites, offices, or data centers; water extraction for industrial processes; pollution of soil, water, and air through plastics and chemicals used in operations, as well as through packaging materials, products, and residual waste.

How can you make nature's interests visible and ensure they are reflected in your business operations? That is the question we aim to answer in this session. Experts highlight two ways to incorporate nature as a stakeholder in your business:

- Embedding it in corporate governance
- Entering into dialogue with nature

A first step is to explicitly include nature in your stakeholder analysis. This gives the silent stakeholder a place alongside others and helps identify follow-up actions. See the example in the highlighted section to learn how.

In practice: Including nature in stakeholder analysis

A participating clothing company demonstrates how to explicitly include nature as a silent stakeholder in its stakeholder analysis. Their approach starts by mapping all stakeholder groups from internal to external: employees, suppliers, customers, investors, ngo's, and ultimately, nature.

Nature is added as a separate stakeholder group because the company is highly dependent on natural resources for its production and because its activities impact ecosystems, for example through pollution or waste.

All stakeholders, including nature, are assessed on four criteria:

- Influence on the organisation
- Vulnerability due to the organisation
- Level of trust between company and stakeholder
- Willingness to engage

This reveals that nature is a particularly vulnerable stakeholder with little direct influence, placing the responsibility on the company to take its interests seriously. The company therefore examines where in the value chain nature is affected, such as in raw material sourcing or product disposal, and proposes improvements.

Through this process, nature is given a full place in the stakeholder overview and is structurally included in decision-making, for example via dialogues with ngo's and impact assessments such as Life Cycle Assessments.

Nature as a stakeholder: embedding in corporate governance

Expert

Tineke Lambooy - Professor of Corporate Law at Nyenrode Business University

Onboarding Nature

Nature can be included as a stakeholder in many ways – from a source of inspiration to a formal governance role. Each company can make its own choices based on its mission, structure, and ambition. The CSRD also offers an important legal framework.

During the session, Professor Lambooy presents results from the research project Onboarding Nature. The key question: How can nature have a voice in corporate governance structures to ensure its interests are represented in decision-making?

Four ways to embed nature as a stakeholder in decision-making

The Onboarding Nature project studied ten companies that incorporate nature as a stakeholder in different ways. Based on this, Lambooy identifies four categories:

1. Nature as inspiration

- Nature serves as the moral or motivational compass of the company through policies, values, and/or a statement of intent.
- Example: Willicroft ("Nature is my CEO") uses nature as a driving force behind its decision to produce only plant-based products. Other organizations have incorporated nature and ecological restoration into their statutes as a mission and guiding principle. Examples: At Commonland and Natuurmonumenten, nature is central to the mission and is legally embedded in the organization's statutes.

2. Nature as advisor

- Embedding nature as a stakeholder in an advisory capacity: 1) Establishing a new statutory body within the organization with an advisory role, such as a Nature Council or Nature Committee; 2) Creating a contractual advisory role for nature, such as a board observer and advisor; 3) Appointing a nature advisor without a formal legal position.
- Example of variant 2: Companies and organizations with the Zoöp label appoint a “Speaker for the Living,” who speaks on behalf of nature in decision-making.
- Example of variant 3: The company Regeneration appoints an advisor to provide guidance on issues that impact nature and/or future generations.

3. Nature as director

- Appointing a board member responsible for nature, who actively represents nature’s interests, just as a CFO represents financial interests or an HR director oversees personnel policy. The organization’s statutes are amended to define this role.
- Example: The Scottish company Faith in Nature has appointed a ‘non-executive director for nature’ to its one-tier board.

4. Nature as shareholder

- Nature becomes a (co-)owner or shareholder of the company, a position that allows influence over decisions and profit distribution.
- Example: The founder and majority shareholder of Patagonia donated 98% of the company’s shares to a foundation that may only use its dividend income for nature restoration.

Toolkit for companies

A practical toolkit is available for companies that want to work with nature as a stakeholder in corporate governance. Companies interested in exploring how this could work in their own context can contact the team behind [Onboarding Nature](#).

In practice: developing an integrated strategy

A participating food company shares how it addresses systemic challenges like climate change, water stress, and biodiversity loss. A major challenge is making nature’s value visible and measurable and then using that as a basis for business decisions. In practice, the company tends to act once risks become concrete, such as reputation damage or rising production costs.

The company is exploring how to build a system in which nature is genuinely factored into all decisions, investments, and discussions. For example, on water, they have mapped areas in the value chain affected by water stress and identified links to potential revenue loss. This insight is used to actively mitigate risks. They also engage in collective action - together with other companies, farmers, and governments - to promote sustainable water use at the landscape level, beyond their own value chain.

Additionally, they are working on an integrated approach that includes climate, nature, biodiversity, and water. This means seeking interventions that have positive impacts across themes, such as:

- Increasing organic matter in soil (good for CO₂ storage, water retention, and biodiversity)
- Using biochar and cover crops (boosting soil health and climate resilience)
- Diversifying crops (more resilient for farmers and beneficial for ecosystems)

They also experiment with innovative measurement methods, such as a pilot with remote sensing and the financial valuation of nature, to better integrate natural capital into financial strategy and decision-making.

The company stresses that it is not just about measuring for measurement's sake but about steering: how can a company steer its decisions so that nature is truly considered in every business decision?

In practice: the road towards a science-based nature ambition and targets

A participating ingredients company shares how they are developing their nature program through a deep understanding of their nature dependencies, impacts, risks and opportunities (DIROs). This program will consider the wide variety of different raw materials they source as well as the locations where they manufacture to ensure they consider their local nature impact. The outcome of this program will define their material nature topics and more importantly will help them prioritize where they can deliver real impact. Their nature program is being developed following a rigorous process using best practices from leading international frameworks and methodologies such as *Science Based Targets for Nature* (SBTN) and the *LEAP approach* from the *Taskforce on Nature-related Financial Disclosures* (TNFD).

These frameworks not only provide scientific rigour for their approach but also create a structured foundation for meaningful internal dialogues about nature impacts, helping to align stakeholders across the organisation on priorities and concrete actions.

Nature as a stakeholder: in dialogue with nature

Expert

Antoinette Sprenger – Senior Expert Environmental Justice at IUCN

What is IUCN and what does it do?

The International Union for Conservation of Nature (IUCN) is an international nature organisation headquartered in Switzerland, with national committees worldwide, including in the Netherlands. What makes IUCN unique is its diverse membership, including governments, NGOs, and research institutions. For example, the Dutch government is a member.

IUCN has a network of approximately 17,000 experts who collectively provide advice on biodiversity, nature, and climate. IUCN Netherlands carries out both domestic and international projects. In the Netherlands, 39 members - including LandschappenNL, Natuurmonumenten, Naturalis, the World Wildlife Fund, and the national government - work together. They share knowledge and collaborate on initiatives such as the National Biodiversity Dashboard.

IUCN NL as a meaningful voice for nature

The OECD Guidelines expect companies to meaningfully engage their stakeholders in the due diligence process. Nature is a silent stakeholder in this process, one that can be given a voice through representation. IUCN NL can support companies in doing so.

What does this look like in practice? This differs per company and depends partly on the level of ambition. IUCN NL supports companies along this growth path: from inspiration sessions and initial explorations to co-creating (innovative) collaborations in which nature is genuinely recognised as a full-fledged stakeholder. Concretely, IUCN NL acts as the 'voice of nature' through:

- Inspiration sessions
- Sounding board for defining ambition
- Strategy sessions
- Co-developing and embedding policy
- Measuring operational impact on biodiversity

Working in partnership is key. This means building a long-term relationship between the company and IUCN to create real impact, based on mutual trust and understanding.

Levels of ambition in engaging nature as a stakeholder

Companies can integrate nature as a stakeholder into their business operations at different entry levels. IUCN NL distinguishes three:

- **Project-based**

For companies just starting out and still exploring their role or impact on nature, a project-based collaboration is often the first step. This might be a one-off biodiversity project on or around the company premises, such as greening the terrain, adjusting mowing practices to support insects, or planting flower-rich field edges. These projects are accessible and help make nature tangible while raising internal awareness.

- **Part of operations**

Companies that have progressed further can start embedding nature protection structurally into their operations. At this stage, nature is no longer seen as a standalone project but is integrated into daily activities. Examples include property companies providing bird nesting opportunities as standard practice, adjusting procurement criteria to protect ecosystems, monitoring biodiversity in the supply chain, or including nature considerations in site selection. This type of collaboration requires more internal alignment and long-term thinking but delivers structural benefits for both company and nature.

- **Part of strategy**

The most impactful way to involve nature is to make it part of corporate strategy. In this phase, nature is not only included in decision-making but is also given an actual voice in the company's strategic direction. For example, companies may adopt new governance models in which nature is formally represented (e.g., through [Onboarding Nature](#)), or they may actively invest in landscape restoration outside their direct supply chain.

Which organisations do companies collaborate with?

Companies participating in the session work with IUCN and IUCN NL, as well as other organisations such as BeAware, Better Cotton Initiative, Collectief Natuurinclusief, FairFood, Forest Stewardship Council, Impact Institute, Lab Toekomstige Generaties, Lenzing, Naturalis, Robin Food Coalition, SBTi, SBTN, Stichting Rechten van de Natuur, Stichting Stimular, Werklandschappen van de Toekomst, Zoönomisch Instituut. Companies also draw on the expertise of customers and/or suppliers.

How are companies engaging nature as a stakeholder?

Here are examples of how participating companies are engaging nature as a stakeholder in their operations or governance:

Representation and governance

- Future-oriented governance: Some companies focus on future generations as a more accessible proxy to discuss nature-related interests in the boardroom, which often works better than the more abstract concept of 'nature.'
- Formal representation: Initiatives like a 'Chair for the Future' at board meetings or a 'Spokesperson for the Living' via the Zoönomisch Instituut give nature a formal voice.
- Planet Board: Special governance structures where environmental issues are discussed and nature can play a formal role.
- Zoöp model: Joining the Zoöp concept, where the interests of non-human life forms are represented.
- Dialogue with nature's representatives: Engaging with NGOs and advocacy groups that represent nature.

Measuring impact

- Baseline assessments: Companies map their current impact on nature as a baseline for policy.
- Double materiality analysis (DMA): Companies identify both their impact on nature and their dependence on it.
- Financial translation: Companies present nature impacts and dependencies in financial terms to engage decision-makers.
- Life Cycle Analyses (LCAs): Companies measure the full environmental impact throughout a product's lifecycle.
- Science-Based Targets Initiative (SBTI): Companies join initiatives aimed at reducing ecological footprints, such as SBTi.

Practical measures for nature conservation and restoration

- Biodiversity policy: Companies adopt active policies to preserve and enhance biodiversity, such as creating biodiversity gardens or food forests at office locations.
- Nature compensation: Restoring one square meter of nature for every square meter built.
- Sustainable procurement: Selecting suppliers based on certifications related to waste management and chemical use.
- Raw materials management: Making conscious choices about resources based on water usage, land use, and biodegradability.
- Nature conservation around facilities: Actively managing green areas around factories or offices.
- Nature as inspiration: Using nature for innovative solutions (e.g., trees for shade instead of air conditioning).
- Collective approach: Partnering with other businesses and stakeholders to achieve nature-related goals.

Some companies are not yet actively involving nature, but they are aware of their impact and are beginning to take steps to reduce it.



Contact

Do you want to know more about the Community of Practice Meaningful Stakeholder Dialogue? Please contact Marlieke van den Tillaar (m.vanden.tillaar@ser.nl).

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