

TNFD DIRO, Financial Effects and Disclosure Working Toolkit

Editable starter registers for risk, opportunity, finance, Governance A-C and Strategy A-D

Use of this toolkit

These blank tables are implementation aids, not TNFD-prescribed templates. Adapt the fields, assessment scales, ownership, controls and approval routes to the organisation's business model, value chain, materiality approach and reporting architecture.

1. Nature-related risk register

Risk ID	Dependency / impact pathway	Location / value-chain stage	Risk category / subcategory	Trigger / time horizon	Business consequence	Financial-effect channel	Controls / residual exposure	Owner / status

2. Nature-related opportunity register

Opportunity ID	DIRO / need addressed	Action / product / solution	Business benefit	Nature outcome / metric	Investment / owner	Dependency / trade-off test	Evidence / claim status

3. Financial-effects bridge

Issue ID	Operational transmission	Revenue / demand	Operating cost / inputs	Capex / asset values	Liability / insurance	Cash flow / financing	Method / assumption / range	Finance owner / control

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4. Governance A-C evidence matrix

Disclosure	Mandate / responsibility	Information / cadence	Decision / escalation	Skills / training	Remuneration link	Human-rights / engagement evidence	Board or management approval

5. Strategy A-D drafting matrix

Disclosure	Required narrative focus	DIRO / time horizon	Business model / value chain	Financial planning / effects	Response / transition plan	Scenario / resilience	Priority-location evidence / cross-reference

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6. Scenario and resilience workshop record

Scenario / horizon	Nature and climate assumptions	Policy / market / technology assumptions	Locations / ecosystems	DIRO pathways tested	Strategic vulnerability	Response / option value	Decision / owner / evidence

7. Disclosure readiness checklist

- ☐ The materiality approach, reporting boundary and time horizons are documented and used consistently.
- ☐ Risks are traced to dependencies and impacts rather than labelled only by broad ESG themes.
- ☐ Physical, transition and systemic risk pathways are separately considered where relevant.
- ☐ Opportunities include evidence of both organisational benefit and a nature outcome, with dependencies and trade-offs assessed.
- ☐ Financial effects are connected to finance line items, assumptions, scenarios and control owners.
- ☐ Governance A-C evidence covers board oversight, management roles, human-rights policies and engagement activities.
- ☐ Strategy A-D drafting covers DIROs, business model and value chain, financial planning, resilience and priority locations.
- ☐ Scenario analysis is proportionate but sufficiently challenging to test strategic resilience.
- ☐ Illustrative or nature-positive wording is not used without evidence, boundary, period and limitations.
- ☐ The next review cycle, data-improvement plan and update triggers are scheduled.