



















TNFD	Progress Level	Color	Interpretation
2.6 – 3.0	Solid Progress	 Green	The recommendation is fully integrated and aligned with the TNFD.
1.8 – 2.5	Implementation in Progress	 Yellow	There are ongoing processes with partial integration and tangible progress.
1.2 – 1.7	Existing Foundations	 Orange	There are general structures (ESG, climate) that could be adapted, but there is no integration with nature.
1.0 – 1.1	Initial Progress	 Red	The recommendation has not been formally addressed or is only just beginning to be explored.

Governance			Average: 1.9 / 3 →  In Progress
Recommendation	Level	Comment	
Board Oversight (GOB-A)	 2.1	There is a solid ESG governance structure in place, but responsibilities related to nature are not yet explicitly assigned.	There is a strong organizational foundation on ESG matters, but greater integration of nature-related issues is needed in decision-making and strategic oversight.
Role of Management (GOB-B)	 1.5	Management addresses general environmental issues, but does not specifically include nature-related topics.	
Human Rights and Participation (GOB-C)	 2.0	EPL has a robust human rights policy and mechanisms for participation with local communities.	

Strategy			Average: 1.1 / 3 →  Initial Progress
Recommendation	Level	Comment	
Identification of Nature-Related Issues (DIROs) (EST-A)	 1.0	There is no detailed assessment of impacts, dependencies, or risks related to nature.	Nature-related issues have not yet been integrated into strategic planning, although there is a double materiality assessment that recognizes biodiversity as an emerging topic.
Impact on the Business Model (EST-B)	 1.3	The effects of nature on financial planning have not yet been assessed, although initial steps have been taken regarding water and forests.	
Resilience and Scenarios (EST-C)	 1.0	There are no nature-specific scenario analyses; climate is currently prioritized.	
Priority Locations (EST-D)	 1.0	There is a lack of systematic identification of sites with high environmental value or significant interaction with nature.	

Risk and impact management			Average: 1.4 / 3 →  In Progress
Recommendation	Level	Comment	
Identification and Prioritization in Operations (GDR-A.i)	 1.3	There is an ERM system for ESG topics, but nature is not yet incorporated in a structured way.	There are consolidated environmental management and monitoring systems, although specific aspects of biodiversity and ecosystem services are still not included.
Identification in the Value Chain (GDR-A.ii)	 1.2	There are no differentiated processes to assess nature-related impacts in the supply chain.	
Management of Nature-Related Issues (GDR-B)	 1.0	There is a strong ESG management structure that could be adapted to nature-related topics.	
Integration into the ERM System (GDR-C)	 2.0	Nature is not yet fully integrated into the ERM, although there is a functional foundation in place.	

Metrics and targets			Average: 1.7 / 3 → ● In progress
Recommendation	Level	Comment	
Metrics for risks and opportunities (MYO-A)	● 2.0	The current footprint system is solid, but it does not yet include nature-related metrics.	A robust environmental measurement system (carbon, water, waste) is available, which can be scaled to include biodiversity, as long as progress is made in identifying material DEIAs (Dependencies, Impacts, Risks, and Opportunities).
Metrics for dependencies and impacts (MYO-B)	● 2.0	Specific ecosystem metrics have not yet been disclosed, but there is potential to adapt them.	
Objectives and targets (MYO-C)	● 1.0	There are still no clear targets related to nature; alignment with the Global Biodiversity Framework is recommended.	