



**NIGERIAN
CONSERVATION FOUNDATION**
for nature... for people... for Nigeria



Nigeria Business Plan for Biodiversity

Implementation Manual and Corporate Toolkit 2026–2030

Mobilising Nigeria's private sector for the National
Biodiversity Strategy and Action Plan 2025–2030

Prepared for and with

**Business Advisory Group
(BAG) Secretariat**

Prepared by

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Document Status, Use and Authority

This Manual translates the business-relevant dimensions of Nigeria’s NBSAP 2025–2030 and the Kunming–Montreal Global Biodiversity Framework into a practical operating system for companies, financial institutions, industry associations, regulators and implementation partners. It is guidance and a coordination instrument; it does not create a new regulator, permit, tax, offence, reporting standard or private right of action.

Where a Nigerian law, regulation, licence, court order, regulator direction, financing covenant, stock-exchange rule or contract applies, that requirement prevails. TNFD, GRI, SBTN, the Natural Capital Protocol and lender safeguards are used as complementary good-practice references unless incorporated into an applicable requirement. Each user remains responsible for legal advice, permit compliance and site-specific technical judgement.

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Foreword

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Nigeria's prosperity is inseparable from the condition of its forests, savannas, wetlands, rivers, coastal systems, soils, species and genetic resources. These natural assets support food and water security, public health, energy and industrial production, logistics, tourism, community livelihoods and resilience to floods, droughts, erosion and heat. Their decline is therefore not only an environmental concern; it is a material business, fiscal and development risk.

The private sector is both exposed to biodiversity loss and capable of changing its trajectory. Yet ambition alone is insufficient. Businesses need an approach that tells a board what to govern, a site manager what to control, a procurement team what to ask suppliers, a bank what to screen, an investor what evidence to require, a regulator what data to expect and a community how to raise concerns. This Manual provides that common operating language.

Its core proposition is simple: locate where the business interfaces with nature; understand dependencies and impacts; assess risks and opportunities; set measurable, spatially explicit targets; apply the mitigation hierarchy; finance and deliver actions; and disclose evidence that can withstand scrutiny. The Manual is intentionally scalable. It sets a full pathway for public-interest entities and financial institutions, while providing a proportionate pathway for SMEs and suppliers.

Success will be judged by outcomes—not the number of meetings held, policies issued or seedlings planted. Credible implementation must show reduced pressures, improved ecosystem condition, protected species and ecological functions, resilient livelihoods, fair participation and transparent use of finance. Formal endorsement should therefore mark the beginning of disciplined delivery, annual learning and public accountability.

Executive Summary

The Nigeria Business Action Plan for Biodiversity (BAP) is the implementation bridge between national biodiversity ambition and everyday commercial decisions. It converts policy alignment into board governance, investment gates, site and supply-chain controls, measurable outcomes, credible disclosure and coordinated national reporting.

The Result Sought by 2030

Participating businesses should be able to demonstrate that material biodiversity dependencies, impacts, risks and opportunities are governed; priority locations and value chains are known; illegal and unacceptable impacts are prevented; negative pressures are measurably reduced; restoration and stewardship produce verified ecological and social outcomes; finance is additional and integrity-screened; and disclosures are decision-useful, comparable and capable of assurance.

What Changes Under the Manual

From	To
Biodiversity treated as CSR or philanthropy	Biodiversity integrated into strategy, ERM, capital allocation, procurement, operations and remuneration

National averages and generic narratives	Site-, basin-, landscape-, seascape- and value-chain-specific evidence
Activities counted as success	Pressure, state, response and benefit-sharing indicators linked to outcomes
Unverified 'nature-positive' claims	Conservative claims supported by baselines, additionality, durability, leakage controls and independent verification
Offsetting used as an early solution	Avoidance first; offsets considered only for eligible residual impacts after the mitigation hierarchy
One-size reporting	A proportionate pathway for PIEs, financial institutions, large companies, SMEs and project-level operators

The Operating Cycle

0	1	2	3	4	5	6	7
Govern	Scope & screen	Locate	Evaluate	Assess	Commit & plan	Act	Track, assure & disclose

Figure 1 depicts the BAP operating cycle. Each stage has a decision gate, minimum evidence and accountable owner. A depiction of the operating cycle, showing each stage, its decision gate, minimum evidence requirements and accountable owner.

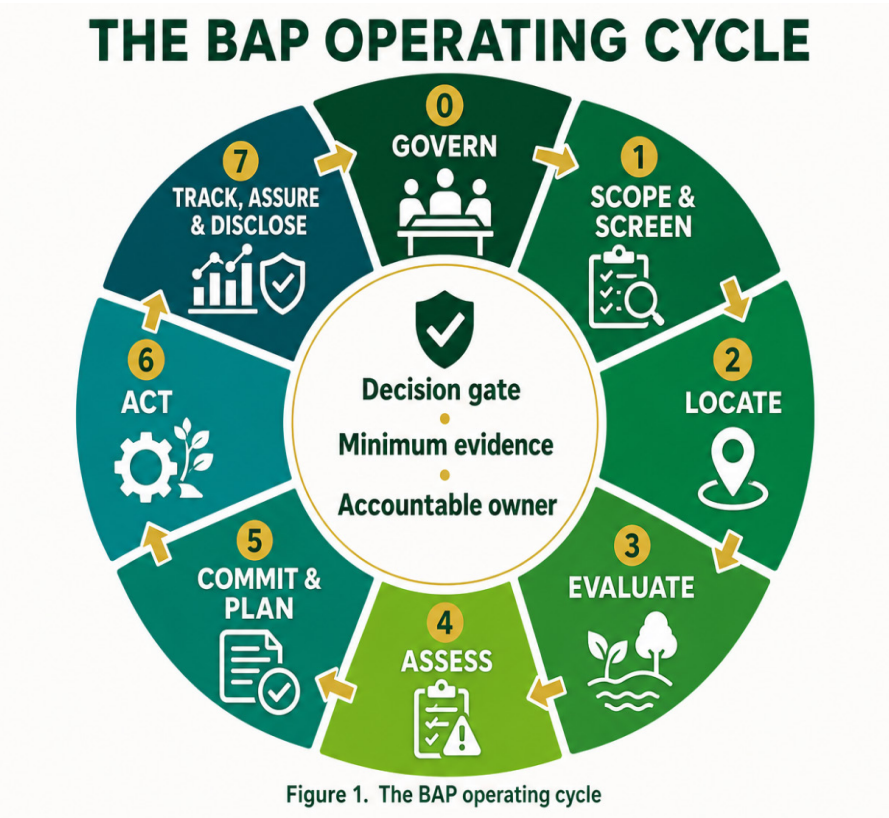


Figure 1. The BAP operating cycle

Immediate Corporate Priorities

- Secure board sponsorship, approve a nature policy and assign accountable executives.
- Map operations, controlled entities, priority suppliers, customers, financed activities and locations.
- Complete a screening assessment and escalate critical-habitat, protected-area, threatened-species, community-rights and legal-compliance triggers.
- Establish baselines and a dependency–impact–risk–opportunity register for priority locations and value chains.
- Adopt time-bound targets and a financed implementation plan, applying avoid–minimise–restore–offset in that order.
- Embed controls in capital expenditure, lending, procurement, contracts, operating procedures and internal audit.
- Report annually with a clear boundary, methods, limitations, data-quality statement and proportionate independent assurance.

Immediate National Priorities after Endorsement

- Approve BAG governance, conflict-of-interest rules, a Secretariat workplan and the corporate participation protocol.
- Complete a national business baseline and select a balanced pilot cohort across sectors, regions and company sizes.
- Issue the common templates in this Manual digitally and begin sector rulebook development.
- Establish the data, assurance and claims protocols before accepting or publishing company results.
- Use an endorsement-date ('T0') schedule so that no overdue or uncompleted event is represented as accomplished.

How to use this Manual

User	Start Here	Minimum Outcome
Board / executive committee	Chapters 1–6 and 11	Policy, risk appetite, resources, decision gates and oversight
Sustainability / E&S team	Chapters 6–13 and Appendices D–J	Complete assessment, targets, action plan, monitoring and disclosure
Operations / project teams	Chapters 7–13 and sector playbooks	Site controls, biodiversity management plans and evidence
Procurement / supply chain	Chapters 8, 12, 15 and Appendix K	Traceability, supplier screening, covenants and improvement plans

User	Start Here	Minimum Outcome
Financial institutions	Chapters 10, 14.5, 16 and Appendix L	Portfolio screening, sector policies, due diligence and engagement
SMEs / suppliers	Chapter 15 and 100-day plan	Proportionate compliance screen, top pressures, controls and two or more indicators
Government / BAG Secretariat	Chapters 17–21 and Appendices O–P	Coordinated implementation, aggregation, learning and accountability
Assurance providers / internal audit	Chapters 13 and 19; Appendix P	Traceable evidence, control testing and qualified conclusions

Quick-Start Test: Which Pathway Applies?

Pathway	Who should use it	Expected Depth
Full corporate	PIEs, listed and transnational companies, large companies, high-impact operators	Entity, site and value-chain assessment; board-approved targets; annual disclosure and assurance plan
Financial institution	Banks, insurers, pension/investment managers, DFIs and capital-market actors	Own operations plus portfolio exposure, sector policies, client due diligence, covenants and stewardship
Project / lender	Major infrastructure, extractive, energy, agricultural and industrial projects	ESIA/ESMS integration, critical-habitat screening, biodiversity management plan and lender-standard evidence where applicable
Proportionate SME	SMEs and suppliers without high-risk triggers	Legal compliance, location and supplier screen, top three pressures, practical controls and annual evidence

Escalation Overrides Proportionality

An SME, small project or low-revenue entity must use enhanced assessment where it operates in or near a protected or internationally recognised area, affects threatened species or critical habitat, converts natural ecosystems, handles wildlife/genetic resources, introduces alien species, creates major pollution risk, or may significantly affect community access to ecosystem services.

Section	Chapter
Front matter	Foreword
Front matter	Executive summary
Front matter	How to use this Manual
Part I	1. Purpose, scope and outcomes
Part I	2. Nigeria's business and biodiversity agenda
Part I	3. Requirements and standards hierarchy
Part I	4. Principles and non-negotiable safeguards
Part II	5. Governance and accountability
Part II	6. The BAP operating cycle and evidence gates
Part II	7. Stage 0–1: govern, scope and screen
Part II	8. Stage 2: locate interfaces with nature
Part II	9. Stage 3: evaluate dependencies and impacts
Part II	10. Stage 4: assess risks, opportunities and materiality
Part II	11. Stage 5: set targets and finance the transition
Part II	12. Stage 6: act through the mitigation hierarchy
Part II	13. Stage 7: track, assure, disclose and improve
Part III	14. Sector playbooks
Part III	15. Proportionate pathway for SMEs and suppliers
Part III	16. Biodiversity finance and market integrity
Part IV	17. Institutional roles and coordination
Part IV	18. Implementation roadmap to 2030
Part IV	19. Monitoring, evaluation, learning and accountability
Part IV	20. Data architecture and assurance
Part IV	21. Capacity, communications and sustainability

A	Corporate biodiversity maturity diagnostic
B	100-day corporate implementation plan
C	Model corporate nature policy
D	Site and value-chain screening register
E	Dependency, impact, risk and opportunity register
F	Nature-related risk and opportunity assessment
G	Target-setting sheet
H	Biodiversity management action plan
I	KPI definition and data-quality sheet
J	Disclosure and standards crosswalk
K	Supplier biodiversity due-diligence questionnaire
L	Financial-institution due-diligence checklist
M	Biodiversity credit / offset transaction checklist
N	Community engagement and grievance protocol
O	Annual BAG corporate return
P	Assurance and reviewer protocol
Q	Acronyms and glossary
R	Authoritative sources and further guidance
S	Final publication and annual review checklist
T	Controlled Implementation Execution Package Matrix

Mandate, Context and Integrity

The rules of the road: purpose, authority, outcomes, safeguards and the standards hierarchy.

Purpose, Scope and Outcomes

1.1 Purpose

The BAP enables businesses to contribute credibly to Nigeria's NBSAP 2025–2030 while strengthening enterprise resilience, access to finance and markets, compliance, stakeholder trust and long-term value. It is designed to close the recurring gap between high-level commitments and the operating decisions that determine outcomes for biodiversity.

1.2 Scope

The Manual covers:

- Direct operations, subsidiaries and joint operations under the organisation's control;
- Upstream and downstream value chains, including high-impact commodities and contractors;
- Lending, underwriting, insurance, investment and other financed activities;
- New projects, expansions, acquisitions, divestments and decommissioning;
- Terrestrial, freshwater, coastal and marine biodiversity; ecosystem services; and genetic resources;
- Dependencies, impacts, risks and opportunities across short-, medium- and long-term horizons; and
- Effects on communities, workers and other people who depend on ecosystem services.

1.3 What the BAP is -- and is not

The BAP is	The BAP is not
A national implementation and coordination guide	A substitute for law, permits, ESIA, regulator decisions or professional judgement
A common method for business action and evidence	A certification, licence, endorsement or automatic safe harbour
A bridge among NBSAP, risk management, disclosure and action	A claim that every participating business is 'nature positive'
A scalable toolkit for companies, finance and SMEs	A licence to average away serious site-specific harm
A basis for comparable national progress reporting	A mechanism for double counting, unverified attribution or replacing public duties with private finance

1.4 Intended Outcomes

Level	Outcome by 2030
Corporate governance	Material nature-related issues are overseen by boards, integrated into strategy, risk, capital allocation and remuneration, and supported by internal controls.
Operations and value chains	Priority locations and high-impact value chains are identified; illegal and unacceptable impacts are prevented; material pressures are reduced and outcomes are monitored.
Finance	Capital is screened and directed towards credible conservation, restoration, sustainable use and transition activities with environmental and social safeguards.
People and equity	Affected communities participate meaningfully; rights, livelihoods, cultural values, gender and vulnerability are addressed; benefits and burdens are transparent.
National delivery	Business evidence can be aggregated without double counting and used to inform NBSAP implementation, policy learning and national reporting.

2 Nigeria's Business and Biodiversity Agenda

2.1 The Economic Case

Biodiversity is the living component of natural capital. It underpins ecosystem functions and services on which Nigerian businesses depend: reliable water, productive soils, pollination, pest regulation, genetic resources, flood attenuation, erosion control, coastal protection, fisheries, biomass and cultural value. Loss of these functions can increase operating costs, impair assets, destabilise supply, reduce collateral quality, generate liabilities, restrict market access and intensify community conflict.

Business impacts and dependencies are location-specific. The same volume of water withdrawal, land conversion or effluent can have very different consequences in a water-stressed catchment, mangrove, protected area, critical habitat or already degraded industrial zone. The BAP therefore requires spatial evidence and rejects conclusions based only on national or sector averages.

2.2 The Five Direct Drivers Business must Address

Direct Driver	Common business pathways	Management priority
Land and sea-use change	Conversion, fragmentation, roads, rights-of-way, dredging, reclamation, drainage, agricultural expansion	Avoid conversion of natural ecosystems; use alternatives and spatial planning; maintain connectivity
Direct exploitation	Timber, fisheries, wildlife, water, sand, aggregates, biomass and other living/non-living resources	Legal and sustainable sourcing, harvest controls, traceability and recovery limits
Climate change	Emissions and land-use change that alter habitats, fire, hydrology, heat, ocean conditions and species ranges	Integrate climate and biodiversity action; avoid maladaptation and false co-benefit claims
Pollution	Nutrients, pesticides, hydrocarbons, plastics, effluent, tailings, waste, noise, light and air emissions	Prevent at source; meet standards; monitor loads and ecological receptors, not only concentrations
Invasive alien species	Shipping, ballast, landscaping, aquaculture, agriculture, construction materials and biological releases	Pathway assessment, prevention, early detection, rapid response and legal approvals

Source note: GRI 101:

Biodiversity 2024 and the IPBES framing of direct drivers. Climate action should be treated as connected to, but not a substitute for, biodiversity action.

2.3 Priority NBSAP/GBF Alignment

Priority	What it means for business implementation	BAP response
Target 14 — mainstreaming	Integrate biodiversity and its values into policies, planning, assessment, accounting and public/private decision-making.	Board policy; capex and credit gates; procurement; valuation for decisions; ESIA/SEA integration
Target 15 — business assessment, disclosure and action	Government measures should encourage and enable business—and require specified large/transnational entities and finance—to monitor, assess and disclose, and progressively reduce negative impacts.	DIRO assessment; transition plan; value-chain/portfolio coverage; evidence-based disclosure
Target 18 — harmful incentives	Identify and reform incentives that harm biodiversity while scaling positive incentives with social safeguards.	Corporate subsidy/incentive exposure register; responsible advocacy; transition planning; government-led reform

Priority	What it means for business implementation	BAP response
Target 19 — resource mobilisation	Increase public, private, domestic and international finance; use safeguards and improve effectiveness and transparency.	Finance pipeline; eligibility screen; results-based funding; credit/offset integrity rules; transparent aggregation

National target verification

Before an approved BAP scorecard assigns a formal national indicator, baseline or numerical target, the BAG Secretariat and Federal Ministry of Environment should verify it against the authoritative NBSAP submission and any subsequent implementation instrument. This Manual does not invent or silently alter national targets.

2.4 Results chain

Inputs	Activities	Outputs	Outcomes	Impact contribution
Leadership, skills, data, finance, standards	Assess, prioritise, target, avoid, minimise, restore, engage, disclose	Policies, maps, registers, plans, controls, finance, verified data	Lower pressures, improved condition, reduced risk, fairer benefits	NBSAP delivery and resilient, inclusive prosperity

Figure 2 shows the BAP results chain. Attribution must be conservative: corporate actions usually contribute to, rather than solely cause, national biodiversity outcomes. **A representation of the results chain, illustrating conservative attribution and the contribution of corporate actions to national biodiversity outcomes.**

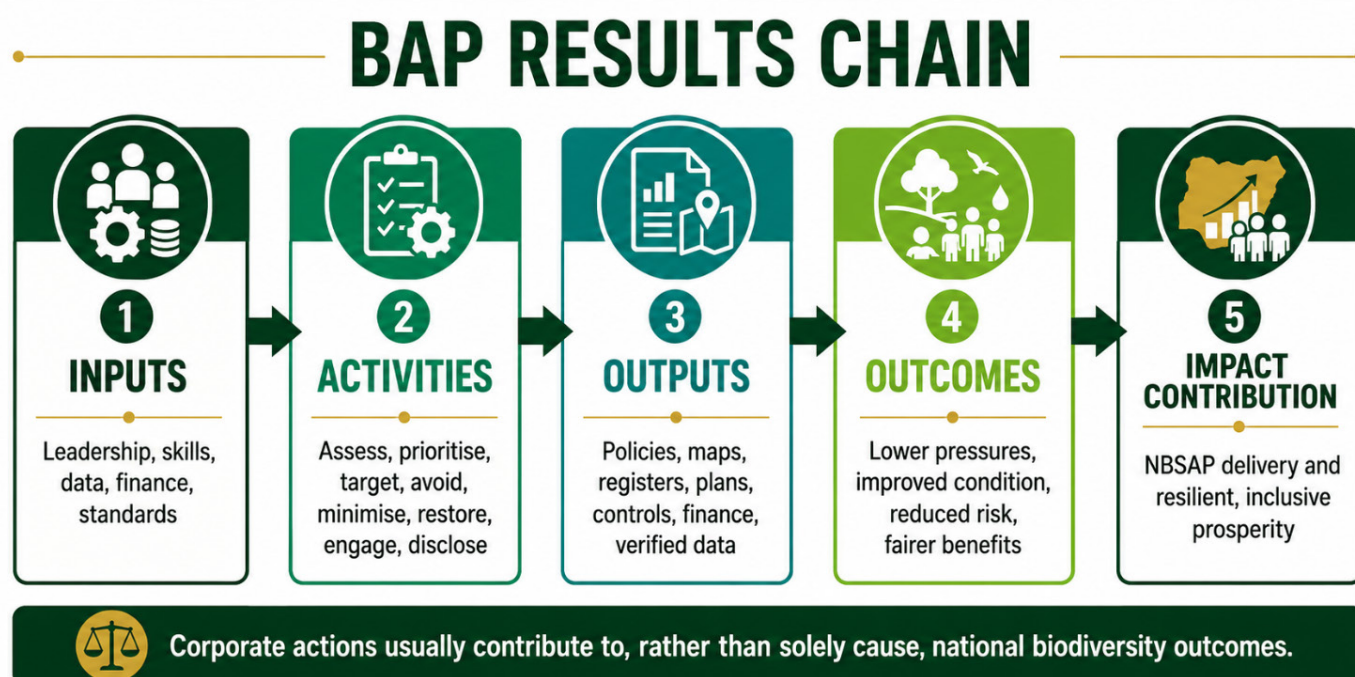


Figure 2. BAP results chain

2.5 Implementation constraints the BAP must actively manage

- Fragmented and changing legal requirements across federal, state, sector and site contexts;
- Incomplete, uneven or sensitive biodiversity data and limited long-term baselines;
- Scarcity of qualified ecological, geospatial, valuation, social and assurance expertise;
- Weak traceability in informal and smallholder value chains;
- Security constraints and restricted site access in some landscapes;
- Short-term finance, uncertain revenue models and inadequate budgets for long-term stewardship;
- Risks of elite capture, exclusion, unresolved tenure, livelihood harm and inequitable benefit sharing; and
- Greenwashing, double counting and premature reliance on biodiversity credits or offsets.

3 Requirements and Standards Hierarchy

3.1 Apply the Hierarchy in this order

Tier	Authority	Examples	Application rule
1	Binding Nigerian requirements	Acts, regulations, permits, licence conditions, regulator directions, court orders, state/local requirements	Mandatory where applicable; obtain legal advice and keep a current register
2	Other binding commitments	Loan covenants, investor requirements, contracts, concession terms, exchange rules, certified supply-chain requirements	Mandatory for the entity/activity within scope
3	National policy and coordination	NBSAP 2025–2030, BAP commitments, sector plans and approved government programmes	Implement according to formal status; do not describe policy as law
4	Voluntary global frameworks	TNFD, GRI 101, SBTN, Natural Capital Protocol, BCA/IAPB principles	Use to improve assessment, targets and disclosure; identify departures
5	Lender/project good practice	IFC PS6, World Bank ESS6 and other lender safeguards	Apply where financing requires; otherwise use as supplementary risk guidance

3.2 Core Nigerian legal and Register

Each organisation must maintain a legal register tailored to its activities, locations and permits. The following is a starting map, not an exhaustive legal opinion. Verify current titles, amendments, regulators and state-level requirements before reliance.

Instrument / regime	Why it matters to biodiversity action
Environmental Impact Assessment Act, Cap E12 LFN 2004	Requires prior consideration and assessment of environmental effects for applicable projects; supports alternatives, public participation, mitigation and monitoring.
NESREA (Establishment) Act 2007 and applicable national environmental regulations	Environmental standards and enforcement outside exclusions in the Act; sector regulations may govern wetlands, catchments, pollution, waste, chemicals, construction, mining and other pressures.
Endangered Species (Control of International Trade and Traffic) Act, Cap E9 LFN 2004, as amended; related regulations	Controls trade/traffic in protected species and implements CITES-related protections.
National Park Service Act, Cap N65 LFN 2004	Protects national parks, species and habitats; restricts activities and addresses buffer zones, EIA, genetic-material prospecting and community participation.
National Biosafety Management Agency Act 2015, as amended, and biosafety/biosecurity instruments	Governs modern biotechnology and relevant biosecurity risks; permits and risk controls may be required.
NOSDRA Act 2006 and petroleum-sector environmental requirements	Oil-spill preparedness, reporting, response and remediation, alongside sector regulator and licence obligations.
FRC Act and FRC Roadmap for IFRS Sustainability Disclosure Standards (amended 2026)	Phased sustainability reporting, readiness assessment, governance, materiality, metrics, controls and professional requirements.
CBN, SEC and NGX sustainability instruments	Sector-specific governance, risk management, sustainable finance and disclosure expectations for banks, capital-market operators and listed entities.
State and local laws; land, water, forestry, wildlife, fisheries and planning regimes	May create additional licences, restrictions, levies, protected areas, planning controls and community obligations.

3.3 Sustainability disclosure in Nigeria

FRC adoption dates confirmed in the amended 2026 roadmap

Voluntary-adopter phase: accounting periods from 1 January 2024 through 31 December 2027. Mandatory phase: PIEs from accounting periods beginning on or after 1 January 2028; SMEs from accounting periods beginning on or after 1 January 2030, with early adoption encouraged. Readiness assessment is required before first reporting under the roadmap. Government and government organisations follow the public-sector pathway stated by FRC.

IFRS S1 requires disclosure of material sustainability-related risks and opportunities that could reasonably affect an entity's prospects. Biodiversity information is therefore relevant when it meets that financial-materiality test. IFRS S1 is not a complete biodiversity-impact standard. GRI 101 can support impact reporting; TNFD can support nature-related assessment and disclosure; and SASB industry metrics may support investor-focused reporting. The reporting basis and materiality lens must be stated clearly.

3.4 Market-access and lender overlays

- **EUDR:** Nigerian suppliers of relevant commodities/products may need legal-production evidence, traceability and plot geolocation so EU operators can conduct due diligence. As at 22 July 2026, application begins 30 December 2026 for large/medium EU operators and 30 June 2027 for other micro/small operators, subject to defined exceptions.
- **IFC Performance Standard 6 and World Bank ESS6:** apply where required by financing and provide useful reference points for modified, natural and critical habitat; ecosystem services; invasive species; living natural resources; and biodiversity management.
- **Client, buyer, certification and exchange requirements** may be stricter than a general national minimum. Procurement and legal teams should maintain an obligations matrix by product, market and financier.

Accounting caution

Natural capital assessment supports decisions, risk management and management accounting. It does not automatically permit ecosystems, biodiversity gains or ecosystem services to be recognised on a corporate balance sheet. Financial-statement recognition and measurement must follow applicable accounting standards and evidence.

4

Principles and Non-negotiable Safeguards

4.1 Ten implementation principles

Principle	Operating rule
Legality and accountability	Meet all applicable requirements; allocate named accountability; preserve evidence.
Precaution	Where serious or irreversible harm is plausible, scientific uncertainty is not a reason to delay proportionate prevention.
Mitigation hierarchy	Avoid first, then minimise, restore/rehabilitate, and consider offsets only for eligible significant residual impacts.
Spatial specificity	Assess sites, basins, landscapes, seascapes, corridors and sourcing locations—not only enterprise totals.
Additionality and durability	Do not claim outcomes that would occur anyway; plan finance, tenure, maintenance and risk controls for the required duration.
No double counting	Use unique project/site identifiers; separate finance, activity and outcome claims; disclose shared contribution.
Rights and equity	Respect tenure, access, livelihoods, cultural values, procedural fairness and legitimate community governance.
Scientific and local knowledge	Use competent ecological methods and meaningfully incorporate community and traditional knowledge with consent and safeguards.
Transparency with data protection	Disclose decision-useful methods, limitations and performance while protecting sensitive species, personal and culturally restricted data.
Adaptive management	Monitor leading and lagging indicators, define thresholds, correct underperformance and update plans as evidence changes.

4.2 No-go and Mandatory Escalation Triggers

Trigger	Required response
Activity appears illegal, unpermitted or inconsistent with a binding condition	Stop or do not approve; refer to legal/compliance and the competent authority; remedy before proceeding.
Potential material impact on critical habitat, protected area, threatened/endemic/migratory species or ecological corridor	Commission qualified specialist assessment; apply strict alternatives and lender/regulator requirements; escalate to board/investment committee.
Conversion of natural ecosystem or irreversible loss	Demonstrate alternatives and avoidance; do not rely on future restoration to justify avoidable conversion.
Significant effect on community ecosystem services, tenure, cultural heritage or safety	Undertake rights-aware social assessment and meaningful engagement; establish grievance and benefit arrangements; apply lender standards where relevant.
Wildlife/genetic-resource access, trade or biological release	Verify permits, CITES/ABS/biosafety/biosecurity requirements and chain of custody before activity.
Proposed biodiversity credit, offset or 'nature-positive' claim	Apply the integrity checklist; obtain legal, ecological and claims review; prohibit claim if hierarchy, additionality, equity, durability or verification is inadequate.
Material data gap or contradictory evidence	Use conservative assumptions; conduct targeted baseline work; disclose uncertainty; do not award a positive outcome score prematurely.

4.3 Claims Guardrails

- Do not use 'nature positive', 'biodiversity neutral', 'net gain', 'no net loss', 'restored' or similar claims without a defined boundary, baseline, metric, time horizon and evidence.
- Do not equate trees planted, money committed, hectares enrolled or certificates purchased with ecological outcomes.
- Do not offset legal non-compliance, avoidable harm, rights violations or impacts for which equivalence and durability cannot be demonstrated.
- State whether a claim relates to an activity, a financed contribution, a project outcome, a product, a site or the whole enterprise.
- Disclose limitations, reversals, underperformance, leakage risk, shared attribution and any dependence on future delivery

Corporate Operating System

A repeatable, evidence-based cycle from board governance to verified disclosure.

5

Governance and Accountability

5.1 Minimum Governance Model

Accountability level	Minimum responsibility
Board / relevant committee	Approve policy, risk appetite, targets and major disclosures; oversee material trade-offs; challenge performance and claims.
Chief executive / executive sponsor	Own implementation, resolve cross-functional barriers, allocate resources and report to the board.
Nature / sustainability lead	Coordinate assessment, targets, data, action plans, reporting, technical quality and BAG interface.
Operations / project directors	Control site impacts, implement BMPs, maintain permits, incidents, monitoring and corrective action.
Risk and finance	Integrate DIROs into ERM, scenario analysis, budgets, capex, valuations and financial planning.
Legal / compliance	Maintain obligations register; review permits, contracts, claims, incidents and regulatory reporting.
Procurement / commercial	Trace high-risk commodities and suppliers; include requirements, incentives, remedies and capacity support.
Community / social team	Lead meaningful engagement, livelihood and ecosystem-service assessment, benefit sharing and grievance resolution.
Data owners	Apply definitions, controls, geospatial metadata, quality checks, retention and evidence lineage.
Internal audit / assurance	Test governance, controls, data, implementation and claims independently of management.

5.2 Three Lines of Accountability

Line	Who	Purpose
First line	Operations, projects, procurement, lending and product owners	Own impacts and controls; generate evidence; act on thresholds and incidents.
Second line	Risk, compliance, sustainability, technical specialists	Set method and controls; challenge assessments; monitor portfolio/entity performance.
Third line	Internal audit and independent assurance	Provide independent conclusions on design, operation, data and claims.

5.3 Board Decision Gates

Gate	Decision	Minimum evidence
G0 — Mobilise	Approve scope, governance and resources	Policy mandate, legal register plan, responsible owners, budget
G1 — Prioritise	Confirm priority locations/value chains/portfolio segments	Location register, sensitivity screen, data-gap and stakeholder plan
G2 — Risk response	Approve risk treatment and project/transaction conditions	DIRO register, alternatives, materiality, escalation review
G3 — Commit	Approve targets and transition/action plan	Baseline, target protocol, financing, responsibilities, safeguards
G4 — Disclose	Approve external statements	Control sign-offs, variance analysis, limitations, assurance conclusion, claims review

5.4 Corporate RACI

R = Responsible; A = Accountable; C = Consulted; I = Informed.

**Board approval applies where thresholds or governance rules require it.*

Activity	Board	Executive	Nature/E&S	Operations	Risk/Finance	Audit
Policy and risk appetite	A	R	C	C	C	I
Location and value-chain assessment	I	A	R	R	C	I

Activity	Board	Executive	Nature/E&S	Operations	Risk/Finance	Audit
Targets and transition plan	A	R	R	R	C	I
Capex/credit decision gates	I/A*	A	C	R	R	I
Monitoring and corrective action	I	A	C	R	C	C
External disclosure and claims	A	R	R	C	C	C
Independent control testing	I	I	C	C	C	R/A

R = Responsible; A = Accountable; C = Consulted; I = Informed. *Board approval applies where thresholds or governance rules require it.

6 The BAP Operating Cycle and Evidence Gates

The cycle is compatible with TNFD's LEAP logic while adding governance, target, action, assurance and national aggregation requirements. It is not necessary to duplicate an existing ESMS, ERM or sustainability system: organisations should map the BAP requirements into existing processes and close only the gaps.

Stage	Core question	Minimum output	Decision gate
Govern	Who owns nature-related decisions?	Policy, roles, risk appetite, competence and controls	G0
Scope & screen	What is in scope and what needs escalation?	Boundary, obligations, asset/value-chain register, trigger screen	G0/G1
Locate	Where are interfaces with nature and people?	Geospatial location register and priority-location rationale	G1
Evaluate	What are the dependencies and impacts?	Baseline and dependency/impact register with evidence quality	G1/G2
Assess	What risks/opportunities are material, and to whom?	Separate financial and impact materiality; risk/opportunity register	G2
Commit & plan	What outcomes, by when, with what finance?	Targets, transition plan, BMPs, budgets, safeguards and accountabilities	G3
Act	Are controls and investments changing pressures and state?	Implemented controls, procurement/lending conditions, restoration and engagement records	Operational
Track, assure & disclose	What changed, how certain are we, and what must improve?	KPI dataset, variances, corrective actions, assurance and disclosures	G4

7 Stage 0–1: Govern, Scope and Screen

Document the following before assessment begins:

- Legal entities and joint arrangements; operational-control and financial-control boundaries;
- Owned, leased, managed, financed and decommissioned sites and linear infrastructure;
- Products, services, customers and high-impact upstream/downstream value chains;
- Portfolio and transaction boundaries for financial institutions;
- Baseline year, reporting period and time horizons; and
- Exclusions, reasons, materiality judgement and plan to expand coverage.

7.2 Run the Initial Screen

Screen	Questions	Evidence
Legality	Which acts, regulations, permits, licences, covenants and market rules apply? Any non-compliance or legacy liability?	Legal register, permit matrix, inspection and incident records
Spatial sensitivity	Is the activity in/near protected, conserved, critical or internationally recognised areas; threatened species; corridors; wetlands; stressed basins?	Coordinates/polygons, authoritative layers, expert screening
Pressure	Could the activity convert habitat, exploit resources, pollute, alter hydrology, introduce species or intensify climate pressure?	Process map, quantities, emissions/-discharges, land footprint
People and rights	Who depends on affected ecosystem services? Are access, tenure, livelihoods, cultural sites or safety affected?	Stakeholder map, social baseline, participatory evidence
Reputation and claims	Are public commitments, certifications, offsets/-credits or nature-positive claims involved?	Claims inventory, contracts, registry and verification evidence
Data fitness	Are data current, spatially appropriate, complete and capable of verification?	Data-gap register, metadata, quality score

7.3 Triage

Triage level	Criteria	Required depth
Red — specialist escalation	Legal breach/no-go trigger; potential critical habitat or irreversible loss; major pollution; rights risk; credit/offset claim	Qualified specialist studies, alternatives, regulator/lender engagement and senior decision

Triage level	Criteria	Required depth
Amber — targeted assessment	Material pressure or dependency; incomplete traceability; sensitive receptor; moderate uncertainty	Focused baseline, stakeholder input, controls and monitored improvement plan
Green — proportionate management	Low sensitivity and pressure; legal compliance; evidence sufficient	Standard controls, basic indicators and periodic rescreening

8 Stage 2: Locate Interfaces with Nature

8.1 Build the location register

Record point coordinates or polygons for sites and routes; administrative location; catchment/basin and coastal/marine unit; ecosystem/habitat type; land tenure; proximity to protected and conserved areas; threatened species and key biodiversity features; community ecosystem-service users; principal pressures; and source/date/accuracy of spatial layers.

8.2 Prioritise locations

Dimension	Illustrative factors
Ecological sensitivity	Protected/conserved status; critical habitat; threatened/endemic/migratory species; irreplaceability; connectivity; ecosystem condition
Dependency criticality	Water, soil, pollination, flood/coastal regulation or natural-resource dependence essential to continuity
Impact magnitude	Area/intensity/duration/reversibility of conversion, extraction, pollution, disturbance, hydrological change or invasive risk
People and equity	Number and vulnerability of ecosystem-service users; tenure; cultural values; livelihood alternatives; distribution of costs/benefits
Business exposure	Revenue, assets, supply concentration, financing, insurance, regulatory or market exposure
Evidence uncertainty	Poor location data, seasonal gaps, outdated surveys, contested information or cumulative-impact uncertainty

Do not use a single global score as a permit

A prioritisation score supports sequencing; it cannot overrule legal restrictions, no-go triggers, critical-habitat requirements or community rights. Record each dimension separately and preserve the underlying evidence.

8.3 Data sources and field verification

- Start with authoritative national, state and site records, approved EIAs/ESIAs, management plans and permit data.
- Use Protected Planet, GBIF/Nigerian Biodiversity Information Facility, IUCN Red List, Key Biodiversity Areas, hydrological/land-cover data and reputable remote sensing as screening sources—not substitutes for field verification.
- Commission seasonal and taxon-appropriate surveys where decisions could materially affect biodiversity.
- Document coordinate systems, scale, resolution, dates, licences, limitations and expert interpretation.
- Protect precise

9 Stage 3: Evaluate Dependencies and Impacts

9.1 Dependency Assessment

A dependency is an aspect of ecosystem services that an organisation or value chain relies on to function. Rate dependency importance using replaceability, availability of substitutes, time to failure, spatial concentration, current ecosystem condition and the people who share the service.

Dependency	Business example	Failure pathway
Water quantity/quality	Food processing, power, mining, agriculture, data centres	Reduced production, treatment cost, conflict, permit constraint
Soil condition	Agriculture and biomass supply	Yield loss, input cost, erosion, sedimentation
Pollination/pest control	Cocoa, fruit, seed and horticulture chains	Lower yield/quality and higher chemical use
Flood/coastal regulation	Ports, pipelines, housing, industry and transport	Asset damage, downtime, insurance and safety loss
Living resources/genetic diversity	Fisheries, forestry, food, medicines and breeding	Resource decline, illegal sourcing, loss of adaptive capacity
Cultural and livelihood services	Tourism, land-based projects and community-facing operations	Conflict, loss of social licence, rights and livelihood impacts

9.2 Impact Assessment

Assess actual and potential, positive and negative, direct, indirect and cumulative impacts across operations and business relationships. Characterise magnitude, extent, duration, frequency, reversibility, likelihood, affected biodiversity value and effect on people. Do not net positive actions against unrelated negative impacts during significance assessment.

9.3 Baseline and Counterfactual

- Define the pre-action condition, date, spatial boundary and method.
- Use condition and species data appropriate to the decision; explain proxies and detection limits.
- Specify the counterfactual: what would plausibly occur without the intervention.
- Address historical degradation and avoid selecting a conveniently degraded baseline.
- Record climate, land-use, security and other external drivers that could affect results.

9.3 Baseline and Counterfactual

Grade	Evidence standard	Use
A — high	Recent, site-specific, method documented, quality controlled, independently verifiable	May support material decisions and outcomes, subject to fitness for purpose
B — moderate	Credible proxy or partial site data; limitations known; some validation	Supports prioritisation and provisional decisions with targeted follow-up
C — low	Generic model, old data, coarse spatial scale or unverified supplier statement	Screening only; use conservative assumptions and close gaps
D — unknown	No reliable evidence or contradictory sources	Do not make a positive claim; escalate if risk could be material

10 Stage 4: Assess Risks, Opportunities and Materiality

10.1 Use separate but connected lenses

Lens	Question	Primary reporting use
Impact materiality	How does the organisation affect biodiversity and people, including through value chains?	NBSAP contribution, GRI 101 and stakeholder accountability
Financial materiality	Could nature-related risks/opportunities reasonably affect cash flows, access to finance or cost of capital over relevant horizons?	FRC/IFRS S1-aligned sustainability-related financial disclosure
Compliance / rights significance	Is an obligation, no-go rule, permit condition or right engaged regardless of financial size?	Legal compliance, ESMS and decision gate

10.2 Risk categories

Category	Examples
Physical — acute	Spill-related ecosystem loss, fire, flood, pest outbreak, fish kill, sudden resource restriction
Physical — chronic	Soil decline, salinisation, erosion, fish-stock decline, water stress, pollinator loss, coastal degradation
Transition	New law, permit conditions, EUDR traceability, buyer standards, subsidy reform, technology or demand change
Legal / liability	Remediation, fines, civil claims, licence loss, wildlife/ABS/biosafety breaches, misleading disclosures
Reputation / social licence	Community conflict, NGO scrutiny, investor concern, weak benefit sharing or contested claims
Systemic	Landscape degradation, food/water instability, portfolio concentration, sovereign/fiscal exposure

10.3 Scenario Analysis

For material exposures, test at least a current-policy/continued-degradation pathway and a stronger-protection/transition pathway. Consider ecological thresholds, enforcement, market-access timing, water availability, land conversion, community response and availability/cost of substitutes. State assumptions and avoid false precision.

10.4 Opportunity Discipline

Opportunities may include resource efficiency, resilient sourcing, new products, lower losses, restoration finance, insurance innovation and stronger stakeholder relationships. Record the dependency and trade-offs. A commercial opportunity is not automatically beneficial to biodiversity, and a claimed biodiversity benefit is not credible without measured outcomes.

11 Stage 5: Set Targets and Finance the Transition

11.1 Target design test

Element	Required specificatio
Outcome/pressure	State exactly what ecological condition, species outcome or pressure will change.
Boundary	Entity, site, basin, landscape/seascape, product, supplier or portfolio segment.
Baseline	Year, value, method, spatial unit and data-quality grade.
Target value and date	Quantified result and completion date; include interim milestones.
Hierarchy	Show how avoidance and minimisation dominate; identify restoration and any residual impact separately.
Equity and safeguards	Affected people, engagement, benefit sharing, grievance, tenure and do-no-harm controls.
Resources and owner	Accountable executive, delivery owner, budget, capability and financing source.
Evidence and verification	KPI, monitoring frequency, threshold, quality control and assurance plan.
Dependencies/assumptions	Permits, partners, climate, tenure, security and external factors.

11.2 Minimum Target Portfolio

- Compliance and zero-illegal-activity targets;
- No-conversion/avoidance targets for priority natural ecosystems;
- Pressure-reduction targets for water, pollution, extraction, fragmentation and invasive pathways;
- Supply-chain traceability and high-risk supplier transition targets;
- Site-specific habitat/species and ecosystem-service outcomes where material;
- Restoration targets stated in condition and durability terms—not planting alone; and
- Governance, data, disclosure and assurance milestones.

11.3 Transition Plan

The transition plan should connect current state to the target through policies, operating model, capex/opex, procurement, product and portfolio changes, workforce capability, supplier support, stakeholder engagement, public policy positions, monitoring, internal controls and contingency measures. Quantify financing needs and separate committed, approved, mobilised and disbursed amounts.

Target integrity

Do not set a net enterprise target that allows a severe loss at one priority location to be hidden by gains elsewhere. Track priority locations and irreplaceable values separately, and apply non-compensation rules where appropriate.

12 Stage 6: Act Through the Mitigation Hierarchy

12.1 Required order

Hierarchy stage	Decision rule	Examples
Avoid	Prevent the impact before it occurs; demonstrate alternatives.	Change location/design/timing; use existing footprint; exclude no-go suppliers; cancel unacceptable option
Minimise	Reduce duration, intensity, extent, likelihood and affected receptors.	Buffers, crossing design, closed-loop water, spill prevention, pesticide reduction, seasonal controls
Restore / rehabilitate	Repair affected biodiversity at the impact location as early as feasible.	Native habitat restoration, hydrology repair, soil recovery, invasive control, species recovery measures
Offset residual impact	Consider only eligible significant residual impacts after 1–3; require equivalence, additionality, durability, safeguards and verification.	Like-for-like or better conservation outcome under an approved, financed and independently verified plan

12.2 Biodiversity Management Plan (BMP)

A BMP for a material site/project should include:

- Scope, biodiversity values, ecosystem services and stakeholder context;
- Legal, permit, lender and corporate requirements;
- Baseline, critical-habitat/protected-area findings and residual uncertainty;
- Impact pathways and hierarchy measures tied to design/operations;
- Spatially explicit targets, thresholds and monitoring methods;
- Roles, competence, contractor controls, budget and implementation schedule;
- Community engagement, access/livelihood measures and grievance process;
- Incident response, adaptive management and corrective-action triggers; and
- Reporting, independent review, closure/decommissioning and long-term financing.

12.3 Procurement and Contract Controls

- Risk-tier suppliers and commodities; require traceability proportional to risk;
- Include legality, conversion, protected-species, pollution, grievance, data and audit clauses;
- Give SMEs practical templates, training and a time-bound improvement pathway;
- Reserve suspension/termination for serious breach while avoiding abrupt actions that worsen community outcomes; and
- Verify performance using evidence and risk-based audits—not policy declarations alone.

12.4 Incident and Grievance Response

Define immediate notification thresholds for spills, kills, habitat clearance outside approval, threatened-species mortality, invasive-species release, community access interruption and data/claims misstatement. Stop or contain harm; meet statutory reporting; preserve evidence; engage affected people; investigate root causes; remediate; disclose material events; and verify closure.

13 Stage 7: Track, Assure, Disclose and Improve

13.1 Use a Balanced Indicator Architecture

Indicator class	Purpose	Examples
Pressure	Shows drivers being reduced	Natural habitat conversion; water abstraction; nutrient/pollutant loads; extraction; invasive pathways
State	Shows ecological condition/outcome	Habitat condition; species occupancy/abundance; connectivity; water ecological status; soil condition
Response	Shows controls and action	Avoidance decisions; suppliers traced; BMP actions; finance disbursed; incidents closed
Benefit/equity	Shows effects on people	Access to ecosystem services; livelihood outcomes; benefit sharing; grievances; participation and satisfaction
Risk/financial	Shows enterprise exposure and effects	Assets/revenue at priority locations; expected financial effects; capex at risk; portfolio exposure
Data/control	Shows reliability	Coverage, evidence grade, exceptions, control failures, assurance scope and findings

13.2 Data Controls

- Approve definitions, units, boundaries, baselines, owners and calculation methods before collection;
- Retain source records, spatial files, laboratory results, photos, survey protocols and approvals;
- Separate measured, modelled, estimated and supplier-reported data;
- Record corrections, restatements, assumptions, uncertainty and missing data;
- Apply version control, access control and segregation of duties; and
- Reconcile site, value-chain, finance and enterprise totals without double counting.

13.3 Disclosure Architecture

Disclosure block	Minimum content
Governance	Board/management oversight, expertise, information flow, incentives and policy engagement
Strategy	Material DIROs, priority locations/value chains, horizons, resilience, trade-offs and transition plan
Risk and impact management	Methods, screening, LEAP/process integration, hierarchy, engagement and corrective action
Metrics and targets	Baselines, boundaries, performance, variance, limitations, incidents, restatements and next steps
Reporting basis	Applicable law/standard, materiality lens, consolidation boundary, methods, estimates and comparatives
Assurance	Scope, level, criteria, provider, limitations and management response

13.4 Assurance Pathway

Begin with internal control design and internal audit. Use independent technical review for specialist ecological conclusions and independent assurance for material disclosures as required or appropriate. The assurance provider must be competent and independent; the criteria must be suitable; scope gaps must be explicit; and management must own remediation. Assurance does not transfer responsibility from the board.

13.5 Annual Management Review

1. Compare performance with targets and prior year; explain material variance.
2. Review incidents, grievances, threshold breaches, reversals and emerging risks.
3. Test whether priority locations, value chains and portfolio segments remain complete.
4. Update legal, policy, market and data requirements.
5. Approve corrective actions, resources and target changes with transparent rationale.
6. Submit the BAG annual return and align public disclosures without double counting.

Sector and Value-Chain Playbooks

Priority actions and indicators for Nigeria's highest-impact sectors, finance and SMEs.

14

Sector Playbooks

The playbooks identify common issues; they do not replace site-specific assessment. Each user should select the relevant rows, add local legal and ecological context, and convert them into a funded action plan. Cross-sector actions in Part II always apply.

14.1 Agriculture, Forestry and Food Systems

Priority issue	Minimum action	Illustrative KPI
Natural-ecosystem conversion	Map farm/estate/supplier polygons; set cut-off and no-conversion control; protect HCV/HCS and corridors; remedy non-compliance.	% high-risk volume geolocated and traceable; ha conversion since cut-off; ha avoided
Soil and nutrient pressure	Baseline soil condition; reduce erosion and nutrient surplus; use integrated soil fertility and regenerative practices supported by evidence.	Soil organic carbon/condition; erosion proxy; nitrogen/phosphorus surplus per ha
Water and pesticides	Use basin context; improve irrigation efficiency; apply integrated pest management; eliminate prohibited chemicals; monitor ecological receptors.	Water withdrawal/tonne in stressed basins; pesticide-risk indicator; buffer compliance
Pollinators and agrobio-diversity	Protect habitat, flowering resources, crop diversity and local genetic resources; avoid harmful practices during sensitive periods.	Pollinator habitat/condition; crop/variety diversity; dependency risk trend
Smallholders and livelihoods	Provide data support, finance, training, fair terms and grievance access; avoid excluding smallholders solely because traceability systems are weak.	% suppliers supported; income/livelihood indicator; grievances resolved
Restoration claims	Use native and site-suitable species; restore ecological function; monitor survival, diversity and condition beyond planting season.	Area by condition class; native diversity; survival/condition after ≥3 years

Commodity due diligence

For cocoa, rubber, cattle/leather, palm oil, timber/wood, coffee, soy and relevant derived products linked to EU markets, align supplier data with current EUDR requirements and customer specifications. Traceability evidence should be interoperable but must not be represented as EUDR compliance certification unless formally valid

14.2 Fisheries, Aquaculture and the Blue Economy

Priority issue	Minimum action	Illustrative KPI
Stock pressure / illegal catch	Verify legality and stock status; trace vessel/-farm/product; apply harvest and sourcing rules; prohibit endangered species.	% product traceable; IUU exceptions; stock/status risk coverage
Bycatch and habitat damage	Use gear and spatial/seasonal controls; protect nursery/spawning areas, seagrass, mangroves and reefs; record interactions.	Bycatch per unit effort; protected-species interactions; sensitive habitat affected
Aquaculture footprint	Avoid mangrove/wetland conversion; control feed sourcing, escapes, disease, effluent and carrying capacity.	Conversion since baseline; nutrient load; escape/disease events; feed traceability
Coastal communities	Assess customary access, food security, livelihoods and benefit distribution; establish grievance and co-management arrangements.	Access/livelihood trend; agreements implemented; grievance closure

14.3 Oil, Gas, Mining and Quarrying

Priority issue	Minimum action	Illustrative KPI
Location and critical habitat	Complete alternatives and critical-habitat/protected-area screening before licence, acquisition and design commitments; apply lender requirements where relevant.	% projects screened before gate; no-go decisions; critical-habitat actions closed
Footprint and fragmentation	Minimise new footprint, roads and linear corridors; co-locate infrastructure; maintain connectivity and buffers.	Permanent/temporary footprint; corridor crossings; fragmentation/-connectivity measure
Spills, tailings and pollution	Apply prevention, integrity management, emergency response, root-cause investigation, transparent remediation and ecological recovery monitoring.	Material incidents; affected area/water; time to contain; recovery status
Water and dewatering	Use catchment water balance, competing-user assessment and ecological-flow protection; monitor discharge and groundwater effects.	Net withdrawal; ecological-flow compliance; water-quality/ecological indicators
Closure and restoration	Design for closure from outset; finance progressive rehabilitation; use reference ecosystems and relinquishment criteria.	% disturbed area progressively rehabilitated; condition against reference; funded liability
Community dependence and legacy	Assess ecosystem-service access, cumulative impacts and legacy liabilities; engage transparently and remedy harm.	Livelihood/access indicators; legacy sites closed; grievances and agreements

Avoid activity-only restoration metrics

Seedlings planted or hectares handed over are insufficient. Closure evidence should include vegetation structure, native composition, soil and hydrological function, invasive species, stability, connectivity and agreed community land-use outcomes over a defined period.

14.4 Infrastructure, Construction, Real estate and Transport

Priority issue	Minimum action	Illustrative KPI
Alternatives and cumulative impacts	Integrate biodiversity into strategic planning and ESIA; compare corridors, footprints, demand and no-project options; consider induced development.	% projects screened before site lock-in; alternatives changed; cumulative plans
Wetlands and hydrology	Avoid wetland loss; model flow, flood, sediment, groundwater and tidal connectivity; design adequate crossings and drainage.	Wetland area/condition; connectivity; hydraulic/ecological threshold exceedances
Construction controls	Demarcate limits; manage topsoil, erosion, waste, noise/light, fauna encounters, invasive species and contractor compliance.	Unauthorised clearance; incidents; audit score; rehabilitation closure
Linear infrastructure	Maintain wildlife/fish movement; manage collision/electrocution; monitor high-risk sections and adapt.	Crossing effectiveness; mortality rate; priority sections treated
Materials and supply	Trace legal sand, timber, aggregates and high-risk commodities; favour reuse and lower-impact sources.	% high-risk material traceable; illegal-source exceptions; recycled content

14.5 Manufacturing and Consumer Goods

Priority issue	Minimum action	Illustrative KPI
Water dependency and effluent	Prioritise stressed basins; reduce withdrawal and pollution loads; maintain treatment and ecological monitoring; engage other basin users.	Withdrawal/production; BOD/COD/nutrient/toxic load; receiving-water status
Raw materials	Map high-impact inputs to source; apply legality, conversion, species and labour/community safeguards; support supplier transition.	% material by traceability tier; high-risk suppliers with plans; verified exceptions
Chemicals, plastics and waste	Prevent hazardous releases and pellet/plastic leakage; redesign products/packaging; track destination and circularity without shifting impacts.	Priority substance load; plastic loss; waste destination verification; circularity metric
Product claims	Substantiate biodiversity, natural, sustainable and restoration claims; define product boundary and chain of custody.	% claims reviewed; withdrawn/corrected claims; certified/verified volume
Site footprint	Protect remaining habitat and ecological function on/near industrial sites; use native landscaping and safe lighting.	Natural habitat/condition; invasive cover; incident trend

14.6 Financial Institutions

Priority issue	Minimum action	Illustrative KPI
Portfolio screening	Screen sectors, commodities and geographies for biodiversity sensitivity, dependency and impact; identify priority exposures.	% exposure screened; exposure at priority locations; data-quality coverage
Sector policies and exclusions	Define prohibited/restricted activities, escalation triggers and minimum standards for agriculture, extractives, infrastructure, fisheries and high-impact commodities.	% transactions applying policy; exceptions and approvals; breaches
Transaction due diligence	Assess client capacity, permits, location, critical habitat, supply chain, communities and mitigation hierarchy; apply covenants and monitoring.	% high-risk transactions enhanced; action plans current; covenant breaches
Engagement and stewardship	Set time-bound client expectations; vote/escalate where relevant; support credible transition and SMEs; exit responsibly where necessary.	Engagement coverage; milestones achieved; escalation outcomes
Products and capital allocation	Define taxonomy/eligibility, safeguards, use of proceeds and outcome indicators; prevent green-washing.	Amount committed/disbursed; safeguard compliance; verified outcomes
Own disclosure	Report material nature-related portfolio risks/opportunities, methods, concentration, limitations and actions; distinguish financed contribution from outcome attribution.	Portfolio coverage; disclosure completeness; assurance scope

Finance must not leap from screening to a 'green' label

A taxonomy or eligible category is an entry screen, not proof of outcome. Credit approval must still assess location, legality, additionality, mitigation hierarchy, affected people, implementation capacity, monitoring and remedy.

14.7 Telecommunications, Digital Infrastructure and Utilities

Priority issue	Minimum action	Illustrative KPI
Sites and linear routes	Screen towers, substations, fibre/cable/pipeline routes and access roads before siting; avoid sensitive habitats and maintain connectivity.	% new sites screened pre-acquisition; sensitive footprint; route changes
Wildlife interaction	Use bird/bat-safe design and monitoring where risk exists; manage electrocution/collision and nesting lawfully.	Mortality/interaction rate; high-risk sites treated
E-waste and batteries	Apply legal take-back, chain of custody and verified recycling/disposal; prevent informal hazardous leakage.	% equipment by verified destination; missing chain-of-custody events
Water/energy and cooling	Assess local water and land footprint of data centres/utility assets; use basin- and grid-context decisions.	Water use in stressed basins; footprint and ecological controls

14.8 Tourism and Hospitality

Priority issue	Minimum action	Illustrative KPI
Location/carrying capacity	Avoid sensitive development; set visitor/boat/access limits using ecological evidence; manage cumulative pressure.	Sensitive footprint; capacity exceedances; habitat condition
Wildlife interaction	Prohibit illegal wildlife products and harmful feeding/handling; use ethical viewing and trained guides.	Incidents; staff/operator compliance; protected-species interaction
Water, wastewater and waste	Match capacity to local infrastructure and ecosystem limits; prevent coastal/freshwater pollution and plastics leakage.	Withdrawal/guest-night; effluent load; verified waste destination
Community benefit	Use fair concessions, local enterprise/jobs, cultural safeguards, access and grievance mechanisms.	Local value retained; benefit agreements; livelihood/access trend

15 Proportionate Pathway for SMEs and Suppliers

15.1 The SME Minimum Standard

1. Identify applicable permits, licences and prohibited activities; correct material non-compliance.
2. List operating sites, products, key raw materials and the most important suppliers/customers.
3. Screen locations and sourcing for protected areas, natural ecosystems, threatened species, wetlands, water stress, conversion, pollution and community dependence.
4. Select the top three biodiversity pressures or dependencies and assign an owner.
5. Adopt practical controls and contractual/supplier actions; escalate high-risk triggers.
6. Track at least two decision-useful indicators plus incidents and grievances.
7. Review results annually and provide evidence to customers, lenders or BAG through the simplified template.

15.2 Proportionality Matrix

SME Context	Minimum evidence	Escalation
Low-impact service / office	Location, utilities/waste controls, procurement screen, legal compliance, two indicators	% new sites screened pre-acquisition; sensitive footprint; route changes
Manufacturing / processing	Inputs, water, effluent, waste, site screen, supplier risk and permits	Mortality/interaction rate; high-risk sites treated
Farm / primary producer	Farm polygon, land-use history, water/chemical use, habitat and legal sourcing	% equipment by verified destination; missing chain-of-custody events
Contractor on major project	Client BMP induction, method statement, boundaries, incidents, competent supervision	Water use in stressed basins; footprint and ecological controls

Inclusion principle

Large buyers and financial institutions should combine requirements with training, templates, reasonable transition periods and, where feasible, finance or commercial support. Abrupt exclusion can transfer harm into informal markets and weaken livelihoods without improving biodiversity.

16

Biodiversity Finance and Market Integrity

16.1 Finance Sequence

1. Fund legal compliance, avoidance and operational transition first.
2. Finance maintenance and long-term stewardship, not only initial capital works.
3. Use public or concessional finance only where it addresses a genuine barrier and does not crowd out feasible private responsibility.
4. Tie results-based payments to measurable, verified outcomes with fair risk allocation.
5. Consider biodiversity credits/offsets only through the integrity screen; never use them to replace supply-chain transformation or remedy obligations.

16.2 Instrument Map

Instrument	Best-fit use	Key integrity condition
Corporate capex / opex	Avoidance, process change, pollution control, monitoring, restoration and maintenance	Business bears costs of its own impacts and legal duties
Green / sustainability bond or loan	Defined eligible projects or performance-linked transition	Taxonomy, use-of-proceeds/KPI integrity, safeguards, verification and reporting
Blended finance / guarantee	Early-stage, public-good or risk barriers in credible projects	Additionality, subsidy transparency, exit plan and no socialisation of private liabilities
Payment for ecosystem services	Stewardship where beneficiaries and service providers can be defined	Tenure, conditionality, equitable payment, monitoring and grievance
Conservation / restoration fund	Landscape/seascape programmes, research, protected/conserved areas	Governance, long-term finance, ecological priorities and community participation
Biodiversity credit	Verified positive outcome or contribution under an emerging credible framework	Not a generic offset; transparent claims, additionality, durability, equity, no double counting
Biodiversity offset	Eligible residual impact after full mitigation hierarchy	Equivalence, measurable net outcome, location/time, safeguards, long-term security and regulatory/lender acceptance

16.3 Credit and Offset Integrity Gate

Gate	Pass condition
Legality	Activity, land/sea tenure, permits, species/ABS rules and claims are lawful; credit does not substitute for legal duty.
Hierarchy and need	Buyer has disclosed its own impacts and action; avoid/minimise/restore are evidenced; offset is limited to eligible residual impact.
Biodiversity outcome	Metric is ecologically relevant, spatially explicit and capable of showing state/condition or species outcome—not only activity.
Additionality/counter-factual	Outcome exceeds the credible without-project scenario and is not already required or fully funded.
Durability/reversal	Tenure, finance, management, climate/fire/security risks, buffer and remedy are defined for the claim period.
Leakage	Displacement of pressure is assessed and controlled.
Equity/rights	Meaningful participation, consent where required, benefit sharing, labour and grievance arrangements are credible.
Quantification and verification	Baseline, method, uncertainty, monitoring, independent validation/verification and registry controls are transparent.
No double counting	Unique unit/project identity; issuance, transfer, retirement and shared claims are controlled.
Claims	Public wording matches the unit and outcome; no whole-company 'nature-positive' claim is inferred without evidence.

National Delivery Architecture

Governance, roadmap, indicators, data, capacity and accountability through 2030.

17

Institutional Roles and Coordination

17.1 Coordination Principles

- Use existing statutory mandates; the BAP must not create overlapping regulatory authority.
- Separate convening, technical support, regulation, data custody, verification and grievance roles.
- Approve Terms of Reference, decision rights, conflicts rules, funding and publication protocols before implementation.
- Include states, SMEs, communities, women, youth, academia and civil society in substantive—not symbolic—roles.
- Publish decisions, methods and aggregate progress while protecting sensitive data.

17.2 Institutional Responsibility Matrix

Institution / group	Core BAP role	Boundary / safeguard
Federal Ministry of Environment / CBD focal arrangements	Policy stewardship, NBSAP alignment, intergovernmental coordination and national reporting interface	Retains public mandate; verifies formal national targets and approvals
BAG and approved Secretariat	Private-sector coordination, tools, pilots, peer learning, annual return, issue escalation and recommendations	Not a regulator or assurance provider; manage conflicts and representation
FRC	Sustainability-reporting roadmap, readiness assessment, professional and reporting requirements	BAP must not misstate IFRS S1/S2 or FRC authority
CBN / SEC / NGX and financial regulators	Sector risk, sustainable finance, disclosure and market-conduct levers within mandates	Coordinate definitions and prevent duplicative reporting
NESREA / NOSDRA / NBMA / NPS and sector regulators	Compliance, permitting/enforcement and technical data within statutory mandates	No peer-review process substitutes for enforcement
Federal and state economic/-sector ministries	Mainstream biodiversity into agriculture, mines, petroleum, water, infrastructure, trade, finance and planning	Use policy and fiscal processes; assess social distribution of reforms
Companies and financial institutions	Assess, act, finance, control, disclose and submit evidence	Remain accountable for impacts, compliance and claims
NCF, NEC, Business for Nature, WACC Hub and technical partn.	Technical methods, capacity, convening, pilot support and knowledge products as agreed	Disclose roles/funding; preserve independence where reviewing evidence
Academia, data institutions and professional bodies	Methods, baselines, research, training, data stewardship and expert review	Quality, ethics, openness and sensitive-data controls
Communities, civil society, labour and rights-holders	Knowledge, co-design, monitoring, grievance, accountability and benefit oversight	Participation must be safe, inclusive, informed and resourced

Figure 3 shows the National BAP implementation architecture. This is the structural overview of the national implementation architecture and its functional components.

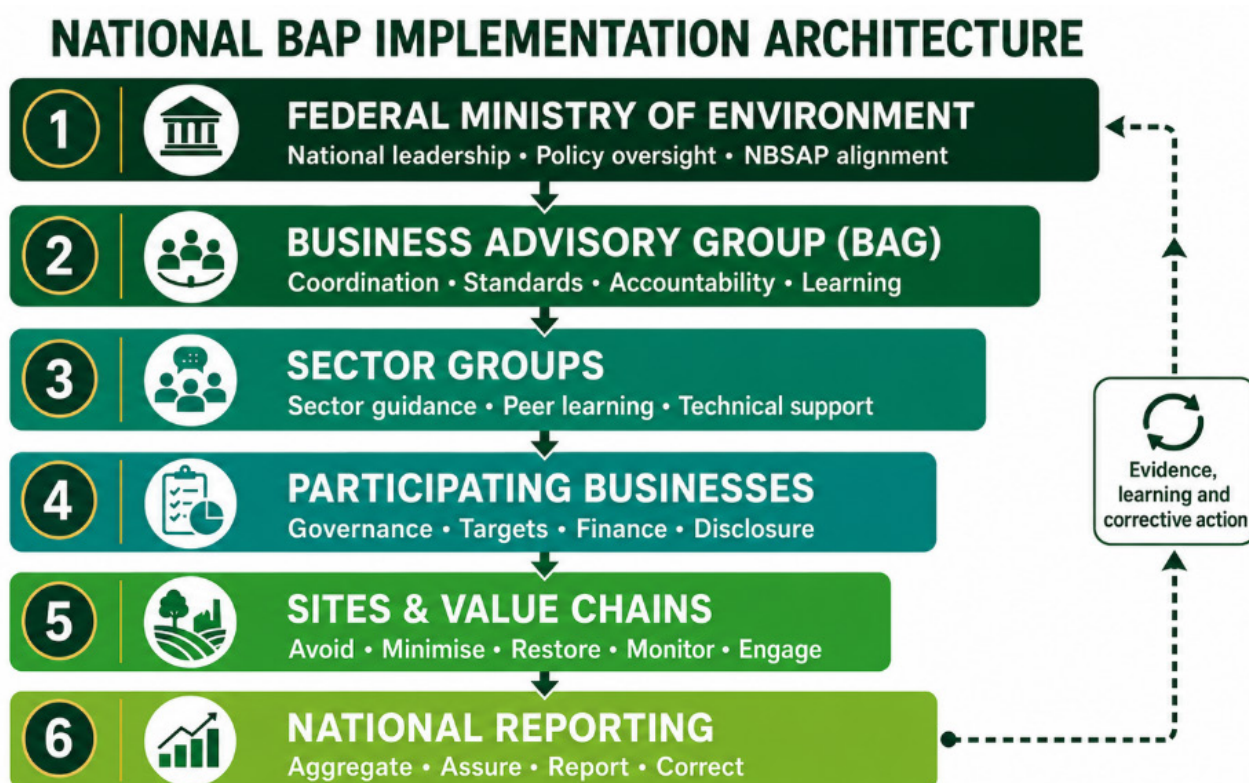


Figure 3. National BAP implementation architecture

17.2 Institutional Responsibility Matrix

Instrument	Core BAP role
Terms of Reference	Mandate, membership, tenure, decisions, committees, Secretariat, funding, publication and review
Participation protocol	Eligibility, commitments, reporting, non-compliance, suspension/exit, use of name/logo and claims
Conflict policy	Declarations, recusal, gifts/funding, competitor information, assurance conflicts and public register
Data-sharing agreement	Purposes, fields, ownership, confidentiality, sensitive data, quality, security, retention and publication
Technical change control	Method owner, consultation, testing, versioning, transition and archive
Grievance/whistleblowing	Accessible channels, independence, non-retaliation, triage, remedy, appeal and reporting

Implementation Roadmap to 2030

Schedule convention

T0 means the date of formal endorsement recorded in the approval register. All relative deadlines run from T0. Calendar dates should be added only after endorsement and updated through controlled change. This directly resolves the risk of presenting proposed or missed dates as completed milestones.

Deadline	Milestone / deliverable	Accountable lead	Acceptance evidence
T0 to T0+30 days	Approve BAG ToR, Secretariat plan, conflicts, participation and data protocols	FMEnv / BAG approving authorities	Signed instruments and public status notice
T0+60 days	Issue controlled digital toolkit and communication guide	BAG Secretariat	Versioned toolkit; helpdesk and change log
T0+90 days	Complete member onboarding and corporate commitment process	BAG member chief executives	Signed commitments; named sponsors and leads
T0+120 days	Complete corporate maturity and legal/readiness baseline	Companies; Secretariat aggregates	Quality-checked baseline and gap plans
T0+180 days	Launch balanced pilots and draft sector rulebooks	Sector working groups	Pilot charters, safeguards, KPIs and draft guidance
T0+9 months	Operationalise minimum data repository and assurance protocol	FMEnv/data custodian; Secretariat	Data dictionary, access controls, test dataset and assurance criteria
T0+12 months	First annual BAP implementation review	BAG / FMEnv	Public aggregate report, limitations and corrective plan
2027	Scale assessments, supplier/SME support, sector guidance and finance pipeline	BAG, sectors, finance partners	Coverage and outcome evidence against approved annual targets
2028	Align participating PIE disclosures with FRC mandatory phase and integrate mature BAP controls	PIEs, FRC within mandate, BAG	Readiness evidence, controlled disclosures and assurance plan
2029	Independent mid-course evaluation and 2030 recovery plan	Independent evaluator / approving authorities	Published evaluation, response and budgeted recovery actions
2030	Final cycle report, SME reporting milestone and next-period strategy	FMEnv / BAG / participating entities	Verified results, national reporting contribution and successor plan

Figure 4 portrays the Implementation timeline. **A timeline showing the phased implementation sequence and key milestones.**

BAP IMPLEMENTATION TIMELINE TO 2030

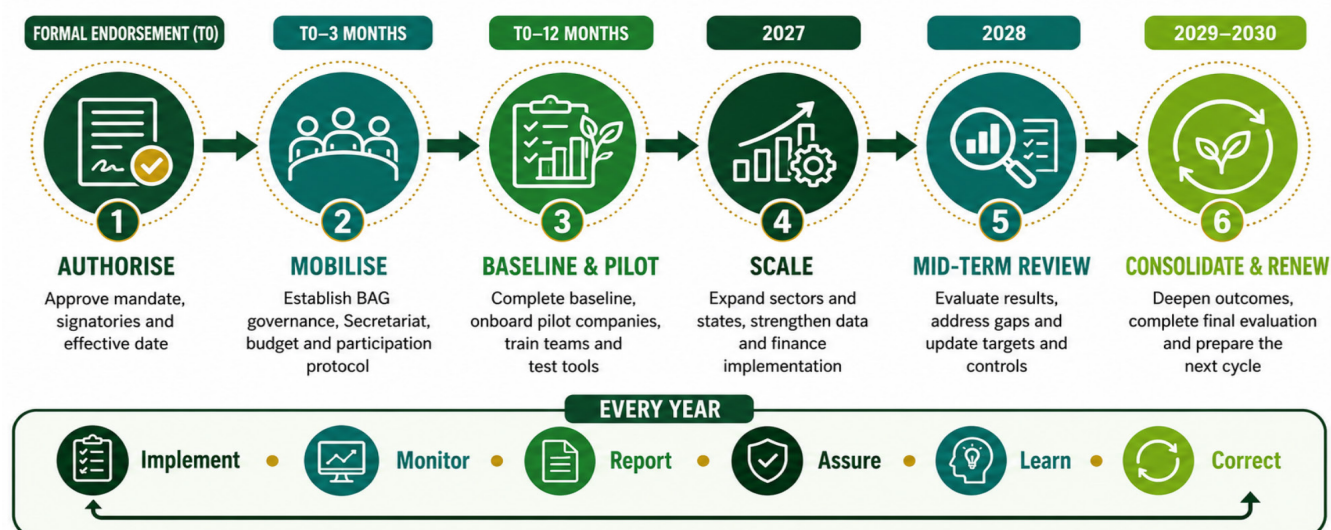


Figure 4. BAP implementation timeline from endorsement to 2030

18.1 Priority Action Matrix by Target

Priority	Business action	Government / BAG enabling action	Lead evidence
Target 14	Integrate biodiversity into capex, procurement, ERM, project assessment and management accounting.	Align planning/assessment guidance; issue templates; improve data and skills.	Decision-gate records; valuation/assessment use; policies
Target 15	Assess DIROs, act on impacts and publish decision-useful evidence across operations/value chains/portfolios.	Clarify reporting expectations; align FRC/BAP tools; support assurance capacity.	Location coverage; action plan; disclosure; assurance
Target 18	Map reliance on harmful incentives; stop contradictory advocacy; transition operations/suppliers; support fair reform.	Identify and evaluate incentives; consult affected groups; sequence reform and positive incentives.	Exposure/advocacy register; transition milestones; reform assessments
Target 19	Fund own responsibilities; develop safeguarded nature-finance pipeline; report committed/dispursed amounts and outcomes.	Develop finance plan, taxonomy/eligibility, blended facilities and market-integrity rules.	Finance ledger; safeguards; outcome verification; no double count

18.2 Challenges and Responses for all Four Priorities

Priority	Specific challenge	Response
14	Valuation confused with financial-statement recognition; weak integration into investment gates	Use decision-context valuation; specify accounting limits; require documented biodiversity gate in planning/capex
15	Data gaps, inconsistent materiality and disclosure without action	Common location/KPI/data protocol; separate impact and financial materiality; link disclosure to transition plan
18	Reform is government-led; distributional impacts and corporate lobbying can undermine delivery	Corporate exposure/advocacy transparency; social-impact assessment; sequenced reform and transition support
19	Project pipeline weakness; credit hype; unclear additionality and long-term finance	Preparation facility; eligibility and safeguards; outcome finance; strict credit/offset gate and maintenance funding

Monitoring, Evaluation, Learning and Accountability

19.1 National Indicator Set

The Secretariat should issue a data dictionary and approved annual targets within 180 days of T0. Until baselines are complete, report coverage and direction of change; do not invent national outcome values. Every aggregate must identify scope, base year, units, evidence grade and double-counting controls.

ID	Indicator	Type	Frequency	Minimum disaggregation
BAP-01	% participating entities with board-approved nature policy and accountable executive	Response	Annual	Sector, size, ownership
BAP-02	% entities / portfolio exposure / high-risk spend screened for priority locations and value chains	Coverage	Annual	Sector, geography, pathway
BAP-03	% priority sites/value chains with baseline, DIRO register and funded plan	Response	Annual	Ecosystem, pressure, evidence grade
BAP-04	Natural ecosystem conversion within scope since approved cut-off	Pressure	Quarterly/annual	Ecosystem, location, legal status
BAP-05	Area under verified avoidance/protection, restoration and improved condition—reported separately	State/response	Annual	Action type, condition class, tenure
BAP-06	Threatened/protected species interactions and recovery actions	Pressure/state	Incident/annual	Species category, location, action
BAP-07	Water withdrawal and pollutant/nutrient loads in priority basins	Pressure	Quarterly/annual	Basin, source, stress, measured/estimated
BAP-08	% high-risk supply volume/spend geolocated and traceable	Response	Annual	Commodity, origin, supplier tier
BAP-09	Material biodiversity incidents, grievances, remedy and closure time	Accountability	Quarterly/annual	Type, severity, affected group, gender/vulnerability
BAP-10	Private biodiversity finance: committed, approved, mobilised and disbursed—separate	Finance	Annual	Instrument, source, use, geography
BAP-11	Finance with verified ecological/social outcomes and safeguard compliance	Outcome	Annual	Instrument, outcome type, verification
BAP-12	% public disclosures covered by internal control and independent assurance	Control	Annual	Scope, level, standard, provider
BAP-13	Entities with harmful-incentive exposure and responsible-advocacy/transition plan	Response	Annual	Sector, incentive type
BAP-14	Community participation, benefit-sharing and livelihood/ecosystem-service outcomes	Equity/outcome	Annual	Location, gender, youth, vulnerability

19.2 Reporting Cycle

When	Action	Control
Quarterly	Company performance review; incidents, grievances, threshold breaches and corrective actions	Management certification and exception log
Annually	Company public disclosure and BAG return; Secretariat validation and aggregation	Control sign-offs, evidence sample, claims review and assurance as applicable
Every two years	Sector learning review and method/data update	Consultation, pilot test, version control
Mid-course (2029)	Independent effectiveness and equity evaluation	Evaluator independence, published management response
2030	Outcome evaluation and successor strategy	National alignment, verification, limitations and lessons

19.3 Accountability and Remedy

- Publish participation status, aggregate progress, methodological changes and material limitations.
- Use a documented escalation ladder: technical correction → management action → executive/board review → regulator referral where required → suspension of BAP participation/claims where warranted.
- Protect whistleblowers and complainants from retaliation; provide appeal and remedy pathways.
- Do not let peer review, assurance or BAG participation delay statutory reporting or enforcement.

20 Data Architecture and Assurance

20.1 Minimum National Data Model

Data Object	Minimum fields
Organisation	Unique ID, sector, size/pathway, ownership, reporting boundary and contact
Location	Unique ID, coordinates/polygon, administrative unit, basin/ecosystem, sensitivity and confidentiality class
Value chain / portfolio	Commodity/activity, tier, origin, supplier/client/transaction ID, exposure and traceability tier
Biodiversity value / dependency	Habitat/species/ecosystem service, condition, importance, source and evidence grade
Pressure / impact / risk	Driver, magnitude, significance, affected people, time horizon and control
Action / finance	Hierarchy stage, owner, schedule, cost, funding source, safeguard and implementation status
Indicator / result	Definition, unit, baseline, target, value, method, uncertainty, verifier and reporting period
Claim / disclosure	Boundary, wording, standard, evidence links, approvals, assurance and publication reference

20.2 Data–Quality Dimensions

Relevance and fitness for the decision; completeness and coverage; accuracy and bias; temporal currency; spatial resolution; consistency and comparability; traceability; accessibility; security/confidentiality; and uncertainty.

20.3 National Portal Design Rules

- Build interoperability with existing public systems; do not create another isolated database.
- Use open, documented definitions and machine-readable formats where lawful.
- Separate public aggregate data, controlled business data, personal data, culturally restricted knowledge and sensitive species locations.
- Create role-based access, audit logs, incident response, backups, retention and change control.
- Publish methodology and coverage so absence of data is not mistaken for absence of risk.

20.4 Assurance Protocol

Layer	Purpose	Minimum test
Entity controls	Prevent and detect error	Definition approval, owner sign-off, source retention, access and change control
Secretariat validation	Ensure submission completeness and comparability	Automated validation, exception review, duplicate/site-ID check, evidence sample
Technical review	Test ecological/social fitness	Methods, baseline, spatial logic, hierarchy, outcome and uncertainty
Independent assurance	Conclude against suitable criteria	Scope, independence, competence, evidence, materiality and report
Public scrutiny	Enable accountability and learning	Transparent methods, aggregate data, grievance and correction mechanism

21 Capacity, Communications and Sustainability

21.1 Capability Framework

Audience	Core curriculum	Competence Evidence
Boards / executives	Nature–business case, duties, materiality, risk appetite, targets, claims and trade-offs	Decision simulation and annual briefing
Nature/E&S practitioners	LEAP/BAP, field methods, critical habitat, ecosystem services, targets, monitoring and engagement	Applied assessment and peer review
Finance/risk/accounting	DIROs, scenario analysis, financial effects, FRC roadmap, controls and disclosure	Case assessment and control design
Procurement / relationship managers	Traceability, supplier/client risk, contract clauses, engagement and escalation	Due-diligence file assessment

Audience	Core curriculum	Competence Evidence
SMEs / communities	Plain-language rights, risks, controls, monitoring, grievance and evidence	Practical action plan and accessible materials
Assurance / internal audit	Criteria, ecological evidence, data systems, independence, sampling and claims	Supervised assurance/control review

- Approve competence criteria and curriculum owners;
- Combine national faculty, sector specialists, universities, professional bodies and community knowledge holders;
- Use applied projects, calibration exercises and refresher requirements—not attendance certificates alone;
- Maintain a controlled knowledge repository, helpdesk, case library, frequently asked questions and annual learning forum; and
- Fund local capability and succession so implementation does not depend indefinitely on external consultants.

21.3 Communications Protocol

Communication	Minimum control
Launch / endorsement	State actual status, signatories, effective date, obligations and limitations; do not pre-date approval.
Company announcement	Define scope and commitment; avoid implying certification or whole-enterprise outcome.
Annual progress	Report baseline, target, performance, underperformance, incidents, limitations and corrective action.
Finance / credit claim	State instrument, unit, registry, outcome, claim type, retirement/ownership and safeguards.
Community communication	Use accessible language/channels, local context, two-way engagement and grievance information.

21.4 Sustainability of the BAP Mechanism

- Approve a multi-year Secretariat budget and diversified funding policy that protects independence;
- Recover reasonable service costs transparently while keeping SME/community participation accessible;
- Separate technical support revenue from assurance or participation decisions where conflicts could arise;
- Review governance, tools and outcomes annually; and
- Commission an independent mid-course evaluation and publish management responses.

Implementation Toolkit

Ready-to-use diagnostics, registers, templates, checklists and reference material.

Appendix A. Corporate Biodiversity Maturity Diagnostic

Score each criterion 0–3 and attach evidence. Do not award a score solely for a policy statement.

Score	Meaning
0 — absent	No reliable evidence or activity.
1 — initiated	Ad hoc or pilot activity; incomplete coverage; weak control.
2 — established	Documented process operating across material scope with management review.
3 — leading	Board-integrated, outcome-based, value-chain/portfolio coverage, adaptive management and credible assurance.

Domain	Criterion	Score 0 — 3	Evidence / Gap
Governance	Board policy, accountable executive and decision rights		
Governance	Nature integrated into strategy, risk appetite, capex/credit and remuneration		
Scope	Entity, site, value-chain and/or portfolio boundary documented		
Compliance	Current legal/permit register and incident/corrective-action control		
Locate	Sites/routes/sourcing locations geospatially registered and sensitivity screened		
Evaluate	Material dependencies and impacts assessed with evidence-quality grading		
People	Ecosystem-service users, rights, tenure, gender/vulnerability and grievance addressed		
Risk	Nature-related risks/opportunities integrated into ERM and scenario analysis		
Targets	Spatially explicit, time-bound pressure and state/outcome targets		
Hierarchy	Avoidance alternatives and residual impacts documented separately		
Action	Funded BMP/transition plan with owners, thresholds and adaptive management		
Supply chain	High-risk commodities/suppliers traced, controlled and supported		
Finance	Nature finance and any credits/offsets pass an integrity and safeguards gate		
Data	Definitions, controls, metadata, lineage, uncertainty and sensitive-data safeguards		
Disclosure	Materiality lens, boundary, performance, limitations and incidents disclosed		
Assurance	Internal audit and proportionate independent technical/assurance review		

Total Score	Maturity Band	Required Response
0–12	Foundational	Complete 100-day plan; close legality and no-go gaps first.
13–25	Developing	Expand priority-location/value-chain assessment and controls.
26–38	Established	Strengthen outcomes, portfolio/value-chain coverage and assurance.
39–48	Advanced	Demonstrate outcome durability, equity, transparent limitations and system leadership.

Non-compensation rule for maturity

A high total score cannot compensate for a material illegality, unaddressed no-go trigger, rights violation or misleading claim. Any such issue requires escalation and prevents an ‘advanced’ conclusion until remedied.

Appendix B. 100-day Corporate Implementation Plan

Deadline	Action	Accountable owner	Output / acceptance criterion	Status
Day 0–15	Nominate board sponsor, executive owner and cross-functional team		Written mandate; roles accepted	
Day 0–30	Approve scope, legal-register update and claims freeze/review for high-risk statements		Boundary note; register plan; claims inventory	
Day 15–45	Compile sites, routes, suppliers/commodities and portfolio exposure		Unique-ID registers with location/data quality	
Day 30–60	Screen sensitivity, pressures, community dependence and no-go triggers		Red/amber/green screen with escalations	
Day 45–75	Select priority locations/value chains and commission data gaps		G1 decision and scoped baseline work	
Day 60–90	Draft policy, DIRO register, interim controls and incident thresholds		Management-approved drafts and operating controls	
Day 75–100	Approve 12-month assessment/action plan, budget, KPIs and disclosure readiness plan		Board/executive decision record and funded plan	

Appendix C. Model Corporate Nature Policy

How to use

Adapt this template to the organisation’s legal, sector, geography and governance context. Obtain board approval and publish the approved scope, effective date and review cycle.

C.1 Policy Statement

[Organisation] recognises that biodiversity and ecosystem services support people, economic activity and the resilience of our operations, value chains and/or portfolios. We will identify and manage our material dependencies, impacts, risks and opportunities; comply with applicable requirements; apply the mitigation hierarchy; respect affected people and legitimate rights; set measurable targets; allocate resources; monitor outcomes; and communicate performance transparently.

C.2 Commitments

- Integrate nature-related considerations into governance, strategy, ERM, capital allocation, procurement, product/portfolio decisions and remuneration where material.
- Avoid illegal activity, avoidable conversion of natural ecosystems and unacceptable impacts on critical or irreplaceable biodiversity values.
- Locate priority interfaces; assess dependencies and impacts using scientific and local knowledge; disclose uncertainty.
- Reduce material pressures across operations and business relationships and support supplier/client transition.
- Restore/rehabilitate affected biodiversity and consider offsets only for eligible residual impacts under strict integrity rules.
- Engage affected communities meaningfully; protect access, livelihoods, cultural values, safety and grievance rights.
- Set time-bound targets and report progress, underperformance, incidents, limitations and corrective action.
- Prevent misleading claims and subject material data and disclosures to internal control and proportionate independent review.

C.3 Governance Fields

Field	Approved Value
Scope and exclusions	
Board oversight body	
Accountable executive	
Policy owner	
Effective date	
Review date / trigger	
Related policies and grievance channel	

Appendix D. Site and Value–Chain Screening Register

ID	Site / route / commodity	Location / origin	Sensitivity / receptor	Main pressure / dependency	People / rights	Legal / permit	Triage	Evidence grade	Owner / action

Attach coordinates/polygons, map layers, source dates, uncertainty and reason for triage. Sensitive species or personal data should be referenced through controlled IDs, not exposed in the public register.

Appendix E. Dependency, Impact, Risk and Opportunity Register

ID	Location / value chain	Dependency / impact	Actual / potential	Magnitude / significance	Affected people	Risk / opportunity	Horizon	Controls	Residual / evidence	Owner

Do not net positive and negative impacts in the significance column. Record financial materiality, impact materiality and legal/rights significance separately in the supporting file.

Appendix F. Nature-Related Risk and Opportunity Assessment

Risk / opportunity	Driver and dependency / impact pathway	Location / exposure	Existing controls	Likelihood	Magnitude	Financial effects / impact significance	Response	Target / KPI	Owner / due

E.1 Scenario Assumptions Log

Assumption	Current-policy / degradation case	Stronger-protection / transition case	Source /uncertainty	Sensitivity / decision effect

Appendix G. Target-Setting Sheet

Field	Target Specification
Target title and owner	
Biodiversity value / pressure / dependency	
Boundary and priority location/value chain	
Baseline year, value, method and evidence grade	
Target value, unit and completion date	
Interim milestones	
Mitigation-hierarchy stage(s)	
Actions, finance and accountable delivery owner	
People, rights, benefit-sharing and grievance safeguards	
KPI, frequency, threshold and adaptive response	
Assumptions, dependencies and reversal/leakage risk	
Verification / assurance and claim permitted	
Approval and date	

Appendix H. Biodiversity Management Action Plan

Action ID	Impact / target	Avoid / minimise / restore / offset	Action and location	Owner	Start-finish	Budget / source	KPI / threshold	Evidence	Status / corrective action

H.1 Adaptive–Management Trigger Log

Trigger / threshold	Detection method	Immediate response	Decision authority	Corrective action deadline	Closure evidence

Appendix I. KPI definition and Data–Quality Sheet

Field	Definition / entry
TKPI ID and title	
Pressure / state / response / equity / financial / control	
Purpose and decision supported	
Unit and formula	
Boundary and disaggregation	
Baseline and target	
Primary source and collection method	
Measured / modelled / estimated / supplier-reported	
Frequency and owner	
Data-quality controls and evidence grade	
Uncertainty, limitations and sensitive-data class	
Assurance scope and retention period	

Appendix J. Disclosure and Standards Crosswalk

BAP Content	FRC / IFRS S1 lens	TNFD	GRI 101	NBSAP / GBF use
Governance and accountability	Governance of material sustainability risks/opportunities	Governance recommended disclosures	Policy/management disclosures	Enabling Target 15 implementation
Priority locations	Relevant where connected to material prospects	Locate / priority locations	Locations with biodiversity impacts	Spatial mainstreaming and monitoring

BAP Content	FRC / IFRS S1 lens	TNFD	GRI 101	NBSAP / GBF use
Dependencies and impacts	Inputs to risk/opportunity identification	Evaluate dependencies and impacts	Identification, direct drivers, state and ecosystem services	ETargets 14 and 15
Risk/opportunity assessment	Material risks/opportunities and financial effects	Assess risks and opportunities	Impact context; not a financial-risk standard	Business resilience and policy learning
Targets and action	Strategy, metrics and targets when material	Prepare/respond; metrics and targets	Policies and management of impacts	Targets 14, 15, 18 and 19
Disclosure boundary/materiality	Investor-focused materiality and reporting entity	Nature-related disclosure basis	Impact materiality and due diligence	National aggregation needs separate rules

Crosswalk limitation

Alignment reduces duplication but does not make the frameworks identical or interchangeable. State which standard is used, which materiality lens applies and which information is voluntary, mandatory or supplementary.

Appendix K. Supplier Biodiversity Due-Diligence Questionnaire

No.	Question / evidence request	Supplier response / attachment	Buyer rating / action
	Provide legal entity, operating/sourcing locations and relevant permits/licences.		
	Provide plot/site geolocation for high-risk commodities and describe land-use history/cut-off evidence.		
	Are operations or suppliers in/near protected areas, wetlands, critical habitat or threatened-species range? Attach screening.		
	Describe land/sea conversion, water withdrawal, pollution, extraction, invasive-species and wildlife risks.		
	List material incidents, enforcement actions and unresolved grievances for the last three years or relevant limitation.		
	Describe mitigation hierarchy, management plan, monitoring and responsible person.		
	Explain community engagement, tenure/access, livelihood and benefit-sharing arrangements.		
	Provide traceability and chain-of-custody evidence for relevant materials/products.		
	Identify subcontractors/sub-suppliers and how their performance is controlled.		
	Authorise risk-based verification and notify material changes/incidents promptly.		

Appendix L. Financial–Institution Due–Diligence Checklist

Gate	Due-diligence question	Evidence	Decision / covenant / action
Eligibility	Is the activity legal, within sector policy and outside prohibited/no-go categories?		
Location	Are assets/supply chains in priority or sensitive locations? Has critical-habitat screening been completed where relevant?		
Management	Does the client have adequate ESMS, expertise, permits, incident and grievance systems?		
Hierarchy	Are alternatives, avoidance and minimisation evidenced before restoration/offset?		
People	Are ecosystem-service users, tenure, livelihoods, rights and benefit sharing addressed?		
Performance	Are baseline, targets, KPIs, budget, thresholds and monitoring credible?		
Supply chain	Are high-risk commodities and contractors traceable and controlled?		
Claims / finance	Is any green/nature/credit claim matched to verified use and outcome?		
Covenants	What conditions precedent, action-plan dates, reporting, audit, event-of-default or remedy provisions are needed?		
Monitoring	What risk-based monitoring, site review and escalation will continue through tenor?		

Appendix M. Biodiversity Credit / Offset Transaction Checklist

Criterion	Key question	Pass / fail / conditional	Evidence / condition
Legal and tenure	Are rights, permits, land/sea tenure, benefit claims and regulatory status valid?		
Use and claim	Is this contribution, credit or offset? What exact claim is permitted?		
Mitigation hierarchy	Has the buyer avoided, minimised and restored its own impacts? Is residual impact eligible?		
Outcome metric	Does the metric capture ecologically relevant condition/species outcome at the correct scale?		
Baseline/coun-terfactual	Are baseline, reference scenario and uncertainty credible and conservative?		
Additionality	Would the outcome occur without transaction finance or is it already required/funded?		
Equivalence	For offsets, are biodiversity type, location, function, time and affected people appropriately matched?		

Criterion	Key question	Pass / fail / conditional	Evidence / condition
Durability	Are tenure, management, finance, reversal risk, buffer and remedy secure for claim duration?		
Leakage	Could pressure move elsewhere, and how is it controlled/monitored?		
Equity	Did affected rights-holders participate meaningfully and share benefits fairly?		
Verification/reg-istry	Are validation, monitoring, verification, issuance, transfer and retirement independent and transparent?		
Double counting	Can the same outcome be claimed by multiple parties, schemes or national accounts?		

Appendix N. Community Engagement and Grievance Protocol

N.1 Engagement Record

Location / group	Ecosystem-service / right / concern	Representation and inclusion	Information and method	Commitment / action	Owner / date	Feedback / status

N.2 Grievance Minimum

- Multiple accessible channels; language and disability inclusion; no cost; anonymous option;
- Non-retaliation, confidentiality, conflict handling and urgent-harm escalation;
- Acknowledgement, triage, investigation, response and appeal timelines;
- Participatory remedy and closure confirmation;
- Disaggregated trend analysis without exposing complainants; and
- No restriction on access to regulators, courts or other legitimate mechanisms.

Case ID	Date / channel	Issue and affected group	Severity / legal referral	Investigation / remedy	Due / Owner	Closure / appeal

Appendix O. Annual BAG Corporate Return

Section	Required submission
Organisation and boundary	Entities, sites, value-chain/portfolio coverage, changes and exclusions
Governance	Policy, board/executive oversight, competence, decisions and incentives
Priority locations	Register summary, new/removed locations, sensitivity and evidence grade
Material DIROs	Top dependencies, impacts, risks/opportunities and changes
Targets and action	Baseline, target, current value, variance, hierarchy, budget and corrective action
Incidents and grievances	Material events, enforcement, remedy, open actions and trends
Finance	Committed, approved, mobilised and disbursed amounts; safeguards and outcome status
Supply chain / portfolio	Coverage, traceability, high-risk exposure, engagement and exceptions
Claims and credits/offsets	Claims register, units/transactions, retirements, verification and limitations
Data and assurance	Methods, data quality, restatements, control failures, assurance scope and findings
Outlook	Next-year priorities, resources, dependencies and requested enabling action
Certification	CEO/executive and data-owner sign-off; board review date

Appendix P. Assurance and Reviewer Protocol

Review area	Reviewer Test
Criteria	Is the claimed reporting framework suitable, available and applied consistently?
Boundary	Are entities, sites, value chains/portfolio and exclusions complete and justified?
Materiality	Are impact, financial and compliance/rights lenses distinguished?
Location	Are priority-location decisions spatially and scientifically supported?
Baseline / target	Are date, boundary, method, counterfactual and target coherent and conservative?
Mitigation hierarchy	Is avoidance evidenced; are residual impacts and offsets separately controlled?
Data	Can reported values be traced to source; are estimation, uncertainty, corrections and controls adequate?
People and equity	Is engagement meaningful; are tenure, access, livelihoods, benefits and grievances evidenced?
Outcome / attribution	Is activity distinguished from outcome; is shared contribution disclosed; is durability addressed?
Claims	Does external wording match evidence and avoid overstatement?

Review area	Reviewer Test
Consistency	Do BAP return, sustainability report, financial reporting, permits and public statements reconcile?
Conclusion	Are scope, level, limitations, qualifications and management actions clear?

P.1 Reviewer Scoring

Conclusion	Meaning
Conforms	Evidence meets criteria with no material exception.
Conforms with improvement	No material misstatement, but control/method improvements are required.
Qualified	A material scope, evidence or control limitation affects part of the conclusion.
Does not conform	Material misstatement, prohibited claim, inadequate hierarchy, rights/legal breach or evidence failure.
Unable to conclude	Evidence is insufficient or inaccessible; no positive conclusion is permitted.

Appendix Q. Acronyms and Glossary

Q.1 Acronyms

Acronym	Meaning
ABS	Access and benefit-sharing
BAG	Business Advisory Group
BAP	Business Action Plan for Biodiversity
BCA	Biodiversity Credit Alliance
BIOFIN	Biodiversity Finance Initiative
BMP	Biodiversity management plan
CBD	Convention on Biological Diversity
CBN	Central Bank of Nigeria
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
DIRO	Dependencies, impacts, risks and opportunities
EIA / ESIA	Environmental Impact Assessment / Environmental and Social Impact Assessment

Acronym	Meaning
ERM	Enterprise risk management
EUDR	EU Deforestation Regulation
FRC	Financial Reporting Council of Nigeria
GBF / KMGBF	Kunming–Montreal Global Biodiversity Framework
GBIF	Global Biodiversity Information Facility
GRI	Global Reporting Initiative
HCS / HCV	High Carbon Stock / High Conservation Value
IFC	International Finance Corporation
IPBES	Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services
ISSB	International Sustainability Standards Board
LEAP	Locate, Evaluate, Assess, Prepare
NBSAP	National Biodiversity Strategy and Action Plan
NBMA	National Biosafety Management Agency
NESREA	National Environmental Standards and Regulations Enforcement Agency
NGX	Nigerian Exchange Limited
NOSDRA	National Oil Spill Detection and Response Agency
NPS	National Park Service
PIE	Public interest entity
PES	Payment for ecosystem services
SEC	Securities and Exchange Commission
SME	Small and medium-sized enterprise
SBTN	Science Based Targets Network
TNFD	Taskforce on Nature-related Financial Disclosures

Q.2 Key Terms

Term	Working Definition
Biodiversity	Variability among living organisms from all sources, including diversity within species, between species and of ecosystems.
Biodiversity credit	A certificate/unit representing a measured and verified positive biodiversity outcome or contribution under a defined method. It is not automatically an offset and does not by itself justify a compensation claim.
Biodiversity offset	Measurable conservation outcome intended to compensate for eligible significant residual adverse impacts after the mitigation hierarchy, subject to equivalence, additionality, durability and safeguards.
Critical habitat	Area of high biodiversity importance or value under the applicable regulatory/lender criteria; classification requires competent assessment.
Dependency	An aspect of ecosystem services on which an organisation or other actor relies to function.
Ecosystem condition	Quality of an ecosystem measured through relevant composition, structure and function attributes relative to a reference.
Impact	Change in the state of nature caused or contributed to by an organisation, including through business relationships.
Mitigation hierarchy	Ordered measures to avoid, minimise, restore/rehabilitate and, only for eligible residual impacts, offset
Natural capital	Stock of renewable and non-renewable natural resources that combine to yield benefits to people; biodiversity is a critical living component.
Nature positive	A global societal ambition to halt and reverse nature loss. Corporate use requires a defined boundary, baseline, absolute outcomes, integrity safeguards and evidence; it is not awarded by participation alone.
Priority location	Location selected for enhanced assessment/action because of ecological sensitivity, material dependencies/impacts, effects on people, business exposure or uncertainty.
Restoration	Process of assisting recovery of a degraded, damaged or destroyed ecosystem, assessed through condition and function—not activity alone.
Traceability	Ability to follow a product, material, unit or claim through identified stages and locations using verifiable records.

Appendix R. Authoritative Sources and Further Guidance

References were checked to 22 July 2026. Users must verify later amendments and regulator directions. Inclusion below does not make a voluntary source mandatory.

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Appendix S. Final Publication and Annual Review Checklist

Check	Yes / no / N/A	Evidence / correction owner
Formal endorsement, effective date and signatories are evidenced; no future milestone is written as completed.		
All laws, regulator names, leadership names and dates are current and verified.		
Mandatory, contractual, policy and voluntary requirements are clearly distinguished.		
National targets/indicators match the authoritative NBSAP and approved implementation instrument.		
Targets 14, 15, 18 and 19 each have challenges, actions, owner, deadline and evidence.		
Biodiversity credits/offsets and nature-positive claims pass integrity and legal review.		
Financial-reporting and natural-capital-accounting statements are technically accurate.		
Tables, figures, definitions, acronyms, numbering, cross-references and contents are correct.		

Check	Yes / no / N/A	Evidence / correction owner
Data protection, sensitive species, traditional knowledge and personal information are safeguarded.		
Accessibility, plain language, SME usability and grievance information have been tested.		
All pages have been rendered and visually inspected; no clipping, overlap or unreadable table remains.		
The annual change log, methods, limitations and corrective actions are published.		

Appendix T. Controlled Implementation Execution Package Matrix

This Appendix converts the Manual from a technical reference into a controlled delivery system. It identifies the instruments that must authorise, resource, operationalise, verify and sustain implementation. The core Manual remains the governing method; each instrument below must be version-controlled, approved by the stated custodian and linked to evidence in the BAG document register.

Implementation rule

Formal launch must not be treated as implementation readiness. No public performance claim, national aggregation or scale-up decision should proceed until the relevant endorsement, baseline, data, reporting and assurance controls in this matrix are approved and operational.

T.1 Essential Instruments Required before Formal Launch or First Reporting

Controlled instrument	What it is and minimum content	How it supports the Manual	Custodian and implementation expectation / target
T1. Formal endorsement instrument	The authoritative approval record that activates the BAP. Minimum content: controlled title and version; effective date; scope; approving institutions; named signatories; document owner; BAG Secretariat authority; review cycle; amendment and withdrawal rules.	Gives legal and administrative status to the governance model in Chapters 1, 3, 5 and 17; prevents proposed events or institutional commitments from being represented as completed without evidence.	Custodian: Federal Ministry of Environment with BAG Chair. Target: signed, dated, registered and publicly available before launch; 100% of approval fields complete; authoritative copy recorded within 10 working days.
T2. Costed implementation plan	The multi-year resource plan translating the roadmap into financeable work. Minimum content: annual activities; unit and total costs; staffing; procurement; funding sources; commitments; financing gaps; cash-flow assumptions; contingencies and budget controls through 2030.	Operationalises the finance sequence and roadmap in Chapters 16, 18 and 21; connects ambition to available people, procurement and funding and exposes unfunded commitments before they become delivery failures.	Custodian: BAG Secretariat finance lead. Target: approved within 60 days of T0; every priority action costed or explicitly marked unfunded; financing-gap owner assigned; budget performance reviewed quarterly.

Controlled instrument	What it is and minimum content	How it supports the Manual	Custodian and implementation expectation / target
T3. First-year delivery plan	The T0-to-T0+12-month operating schedule. Minimum content: milestones; named accountable and responsible owners; dependencies; decision dates; deliverables; evidence requirements; status rules; escalation thresholds and corrective actions.	Converts Chapter 18 into an executable first-year sequence and provides the evidence trail required by Chapters 5, 6 and 19 for governance, decision gates and accountability.	Custodian: BAG Programme Director. Target: approved within 30 days of T0; 100% of milestones have owner, deadline and acceptance evidence; monthly status review and quarterly exception report.
T4. National business biodiversity baseline report	The controlled reference point against which progress is measured. Minimum content: baseline year and methods; participating entities; priority sectors; locations; pressures; ecosystem and social indicators; existing controls; data quality; coverage gaps and limitations.	Supplies the starting evidence for Chapters 2, 8, 9, 13 and 19; prevents unsupported improvement claims and enables later comparison of pressures, condition, responses and benefit distribution.	Custodian: BAG M&E lead with technical partners. Target: approved before national targets or progress claims are published and no later than T0+6 months; pilot cohort and priority-sector coverage documented; every material gap disclosed with a closure plan.
T5. Results framework	The approved measurement architecture linking inputs, activities, outputs, outcomes and impact contribution. Minimum content: indicator definition; unit; disaggregation; baseline; annual milestones; 2030 target; source; frequency; owner; method; evidence grade and verification approach.	Makes the results chain and national indicator set in Chapters 2, 13 and 19 measurable, comparable and auditable while keeping attribution conservative.	Custodian: BAG M&E Committee. Target: approved with the baseline; 100% of indicators have a definition, owner, source, frequency, method and target; annual milestones reviewed after each reporting cycle.
T6. Corporate participation agreement	The binding participation instrument between the BAG mechanism and each participating entity. Minimum content: minimum commitments; governance and focal points; reporting duties; confidentiality; data use; claims rules; assurance access; corrective action; suspension, withdrawal and publication provisions.	Turns the voluntary participation pathway in Chapters 5, 13, 17 and 19 into clear mutual obligations and protects the credibility of BAG membership and public claims.	Custodian: BAG Secretariat with legal review. Target: signed before an entity is listed as participating or submits data; 100% of active participants have a current agreement and authorised focal point.
T7. BAG operating procedures	The internal rules for predictable and legitimate coordination. Minimum content: membership; terms; quorum; voting and consensus; delegated authority; meeting records; conflicts of interest; technical review; complaints; escalation; confidentiality; records and succession.	Completes the institutional architecture in Chapter 17 and the accountability model in Chapter 5; reduces decision ambiguity, conflicts and dependence on individual office holders.	Custodian: BAG Chair and Secretariat. Target: approved within 30 days of T0; annual conflict declarations completed; every formal decision has quorum, minutes, owner and due date.

Controlled instrument	What it is and minimum content	How it supports the Manual	Custodian and implementation expectation / target
T8. Implementation risk register	The live record of threats to delivery and credibility. Minimum content: funding, political, regulatory, legal, data, capacity, technology, green-washing, community, security and operational risks; likelihood; impact; triggers; controls; owner; residual rating and contingency.	Extends the risk method in Chapters 10, 17, 18 and 21 from company nature risks to risks affecting the national BAP mechanism itself.	Custodian: BAG Risk and Audit function. Target: operational within 30 days of T0 and reviewed quarterly; every high or critical risk has an owner, treatment, trigger and escalation date; overdue controls reported to the BAG.
T9. Data and reporting protocol	The common rulebook for collecting, validating, protecting and aggregating information. Minimum content: data dictionary; boundaries; submission calendar; formats; validation; correction; metadata; geospatial standards; sensitive-species, traditional-knowledge and personal-data safeguards; access, retention and publication rules.	Makes Chapters 13, 19 and 20 operational and allows company data to be compared and aggregated without compromising quality, confidentiality or ecological sensitivity.	Custodian: BAG Data Steward. Target: approved before the first submission window; all mandatory fields have validation rules; access controls tested; submission errors and corrections logged to closure.
T10. Assurance protocol	The independent challenge framework for company returns and national reports. Minimum content: evidence grades; materiality; reviewer competence and independence; scope; sampling; site checks; limitations; non-conformity classes; corrective action; re-performance; conclusion and publication rules.	Implements the assurance pathways in Chapters 13, 19 and 20 and Appendix P; prevents unreliable data or promotional narratives from being presented as verified outcomes.	Custodian: BAG Assurance Panel. Target: approved before data are publicly aggregated; every material non-conformity has an owner, deadline and closure evidence; high-risk claims receive proportionate independent assurance.

T.2 Enabling Components Required for Scale, Integrity and Sustainability

Controlled instrument	What it is and minimum content	How it supports the Manual	Custodian and implementation expectation / target
T11. Multi-sector pilot programme	A controlled first implementation cycle involving a balanced cohort from agriculture, finance, extractives, infrastructure, manufacturing, telecommunications, tourism and SMEs. It includes selection criteria, onboarding, technical support, testing, evidence capture and lessons.	Tests the operating cycle, sector playbooks, SME pathway and templates in Chapters 6–16 before national scale, revealing impractical requirements and capacity gaps early.	Custodian: BAG Programme Team. Target: pilot design approved by T0+3 months and one complete cycle concluded by T0+12 months; cohort balance and selection rationale disclosed; lessons and changes approved before scale-up.
T12. State-level implementation arrangements	Formal coordination between federal leadership, participating states, local governments and landscape or seascape programmes. Minimum content: focal points; roles; data flows; priority geographies; regulatory interfaces; community routes; escalation and resourcing.	Connects the national architecture in Chapters 17–20 to the authorities and landscapes where permits, land use, enforcement, restoration and community engagement occur.	Custodian: Federal Ministry of Environment with selected state ministries. Target: priority states selected using biodiversity pressure and readiness criteria; each pilot state has an agreed focal point, workplan and reporting route before field implementation.

Controlled instrument	What it is and minimum content	How it supports the Manual	Custodian and implementation expectation / target
T13. Sector-specific technical notes	Controlled supplements that translate the Manual for high-impact sectors. Minimum content: scope; legal triggers; material dependencies and pressures; no-go issues; minimum controls; indicators; evidence; reporting boundary; claims and escalation requirements.	Deepens the playbooks in Chapter 14 without overloading the core Manual and creates consistent expectations for companies, regulators, financiers and reviewers in each sector.	Custodian: relevant BAG sector group with regulator and expert review. Target: notes for priority sectors approved before sector-wide scale; highest-risk sectors completed first; reviewed annually or after material legal or scientific change.
T14. Role-based training curriculum	A structured capability programme for boards, executives, sustainability teams, operations, procurement, finance, financial institutions, SMEs, public officials and assurance providers. It includes learning outcomes, modules, exercises, assessments and trainer standards.	Builds the competencies required across Chapters 5–21 and ensures that responsibilities, screening, assessment, targets, safeguards, data and assurance are applied consistently.	Custodian: BAG Capacity Lead. Target: curriculum approved within six months of TO; designated corporate and government focal points trained before first submission; competence assessed; annual refresher and trainer-quality review.
T15. Financing and incentives framework	The mechanism for mobilising and governing grants, blended finance, sustainability-linked facilities, procurement or fiscal incentives and biodiversity-related transactions. Minimum content: eligibility; additionality; safeguards; approvals; pipeline; monitoring; conflicts and integrity gates.	Operationalises Chapters 11, 16 and 18 and links GBF Targets 18 and 19 to credible funding while preventing incentives, credits or offsets from rewarding business-as-usual or avoidable harm.	Custodian: BAG Finance Working Group with relevant public authorities. Target: framework and screened pipeline approved within the first year; every instrument has outcome indicators and safeguards; no biodiversity credit or offset proceeds without the Appendix M integrity gate.
T16. Community participation and benefit-sharing standard	The minimum social-integrity standard for people affected by or dependent on ecosystems. Minimum content: stakeholder mapping; accessible information; informed participation and consent where required; customary rights; gender and youth inclusion; benefit sharing; grievance; remedy and anti-retaliation.	Strengthens the safeguards in Chapters 4, 9, 12 and 19 and Appendix N so ecological actions do not displace risks, restrict legitimate access or distribute costs and benefits unfairly.	Custodian: BAG Social Safeguards Lead. Target: approved before high-risk field action; every high-risk site has an engagement and grievance plan; grievances tracked to remedy; zero tolerance for retaliation; participation outcomes disclosed safely.
T17. Corrective-action and consequences framework	The graduated response to late reporting, weak controls, unreliable evidence, misleading claims or repeated non-performance. Minimum content: classification; notification; root-cause analysis; action plan; deadline; verification; escalation; suspension; correction, withdrawal and appeal.	Gives consequence to the accountability, claims and assurance rules in Chapters 4, 13, 19 and 20 and prevents unresolved exceptions from being hidden by aggregate reporting.	Custodian: BAG Secretariat with Assurance Panel. Target: approved before first public reporting; every material issue has severity, owner and deadline; closure independently checked where warranted; repeated failure escalated under published rules.

Controlled instrument	What it is and minimum content	How it supports the Manual	Custodian and implementation expectation / target
T18. Independent evaluation schedule	The plan for impartial assessment of relevance, effectiveness, efficiency, coherence, impact contribution and sustainability. Minimum content: evaluation questions; timing; evaluator independence; methods; sampling; participation; publication; management response and follow-up.	Provides the learning and accountability mechanism required by Chapters 18, 19 and 21 and distinguishes programme contribution from unsupported national-outcome attribution.	Custodian: BAG governing body with independent evaluator. Target: terms approved in advance; mid-term evaluation completed in 2028 and final evaluation in 2030; management response issued within 60 days and actions tracked to closure.
T19. Legal and standards update mechanism	The controlled horizon-scanning and change process for Nigerian laws, the NBSAP, regulator directions, FRC requirements, TNFD, GRI, lender safeguards and market-access rules. It records applicability, impact, decisions, owners and document changes.	Keeps Chapters 3 and 13, sector notes, templates and disclosures current and preserves the distinction between binding requirements, policy expectations, contractual duties and voluntary good practice.	Custodian: BAG Legal and Standards Lead. Target: quarterly horizon scan, annual formal review and immediate alert for material changes; each material change assessed within 30 days and incorporated within 90 days or accompanied by a documented justification.
T20. Public annual progress report	The consolidated public account of delivery and performance. Minimum content: scope; participants; methods; baseline; achievements; missed milestones; verified indicators; finance; safeguards; grievances; limitations; assurance conclusion; corrective action and priorities for the next year.	Closes the governance and learning cycle in Chapters 13, 18–21 and demonstrates transparent progress without converting activities into unsupported outcome or impact claims.	Custodian: BAG Secretariat, approved by the governing body. Target: published annually from the first full implementation year and within six months of year-end; all material limitations and missed milestones disclosed; high-risk claims assured before publication.

T.3 Readiness Gates

Gate	Minimum instruments	Decision test	Expected evidence
Authorise	T1, T6 and T7	May the BAP and its participants be represented publicly as formally authorised?	Signed endorsement, operating procedures, current participation agreements and registered authoritative copies.
Mobilise	T2, T3 and T8	Are resources, owners, dates, dependencies and delivery risks controlled?	Approved budget and workplan, financing-gap log, live risk register and decision calendar.
Measure and report	T4, T5, T9 and T10	Can results be compared, aggregated and challenged without misleading users or compromising sensitive data?	Approved baseline, indicator sheets, validated submissions, audit trail, assurance conclusions and corrective actions.
Scale and sustain	T11–T20	Has the pilot demonstrated a credible pathway for sector and state scale with finance, safeguards, learning and consequences?	Pilot lessons, approved sector/state instruments, trained focal points, finance pipeline, evaluation reports and public annual report.

Readiness decision

A gate is passed only when the approving body records the decision, evidence, conditions, accountable owner and review date. Conditional approval must identify the residual gap and deadline. Silence, attendance at a meeting or publication of an activity does not constitute approval.

Closing Commitment

Nigeria does not need another biodiversity document that stops at aspiration. It needs disciplined decisions, credible evidence and sustained collaboration across business, government, finance, science and communities. This Manual provides the common architecture. Its value will be realised only when participating institutions use it to avoid harm, change incentives and operations, restore ecological function, direct finance with integrity, learn openly and remain accountable for measurable outcomes.

Readiness decision

A gate is passed only when the approving body records the decision, evidence, conditions, accountable owner and review date. Conditional approval must identify the residual gap and deadline. Silence, attendance at a meeting or publication of an activity does not constitute approval.

