

Rethink, Rework, Reshape: Explore What's Next for Transition Plans and Scenarios

Climate Week NYC

September 22, 2025

1 - 3 p.m. EDT

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BSR Prioritizes Compliance with Antitrust Laws

- Events facilitated by BSR can serve a valuable and **precompetitive role in supporting companies to drive progress on climate transition planning.**
- However, group activities of competitors may raise suspicions under antitrust or competition laws in the countries where participants do business. Specifically, agreements among competitors (both formal or informal, and secretive or public) that unreasonably limit competition are unlawful under these laws.
- BSR assigns the highest priority to **full compliance with antitrust laws**. It is thus vital that this event be conducted in a manner consistent with these laws.
- **Any discussion of sensitive antitrust subjects should be avoided at all times** before, during, and after our CTP event, and it is the responsibility of each participant to avoid raising improper subjects for discussion and engaging in any activity under which each of the participants can reasonably expect that another will follow a particular course of action or conduct in the areas prohibited under anti-trust laws.

On Today's Agenda

September 22, 2025

1 - 3 p.m. EDT

1 - 1:55 p.m.

Climate Transition Plans Today and Tomorrow

1:55 - 2 p.m.

Mini Break

2 - 2:50 p.m.

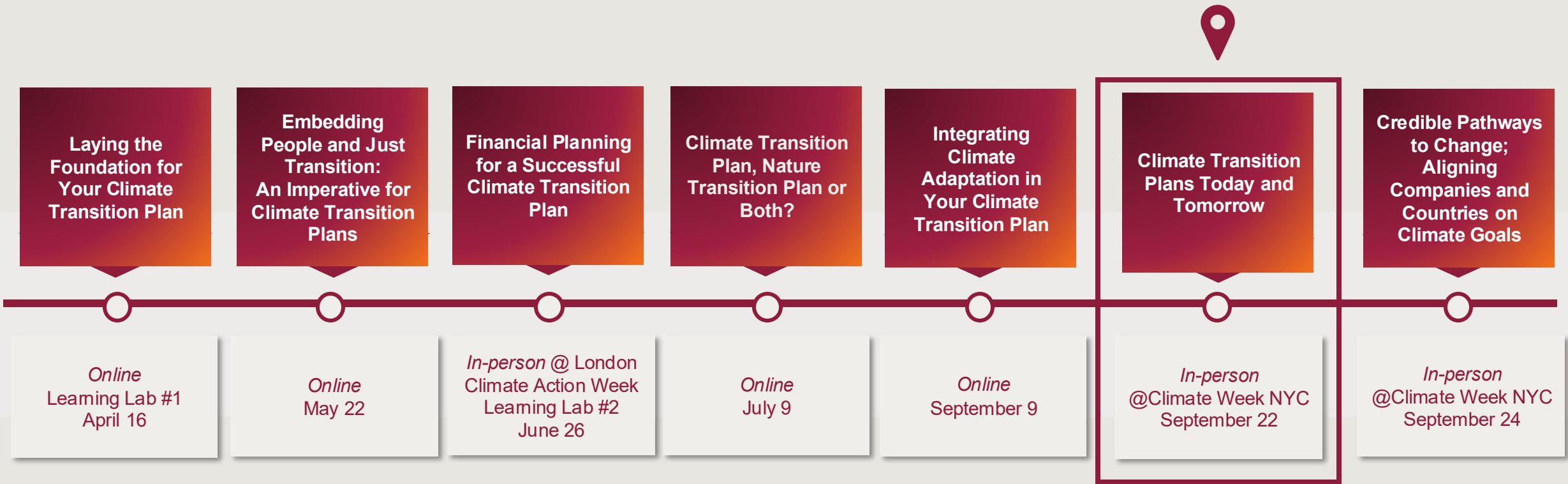
Scenarios Workshop

2:50 - 3 p.m.

Plenary

CLIMATE TRANSITION PLANS TODAY AND TOMORROW

Climate Transition Plan Event Series



Co-hosted with:



Co-hosted with:



Co-hosted with:



What's Next for Transition Plans?

Agenda

September 22, 2025

1 - 2 p.m. EDT

5'

Welcome & BSR Insights: The CTP Landscape 2025

15'

Fireside Chat: Experience of developing and launching the climate transition action plan in 2025

5'

BSR Insights: Towards integrating nature, people, and adaptation in transition planning

25'

Peer Exchange: The future of transition planning – experiences and challenges developing more integrated transition plans

Winds at Play in 2025: 5 Key Highlights on Climate Transition Plans

1



**Wave of New CTPs
but Transition
Planning Rigor
Remains Limited**

41% of large companies worldwide have published a transition plan for climate change mitigation.

Source: [EY Global Climate Action Barometer](#)

Among the companies assessed in 2023 and 2024, progress is evident. The only indicator showing no improvement is the alignment of future capital expenditure with decarbonization goals.

Source: [TPI Centre Research](#)

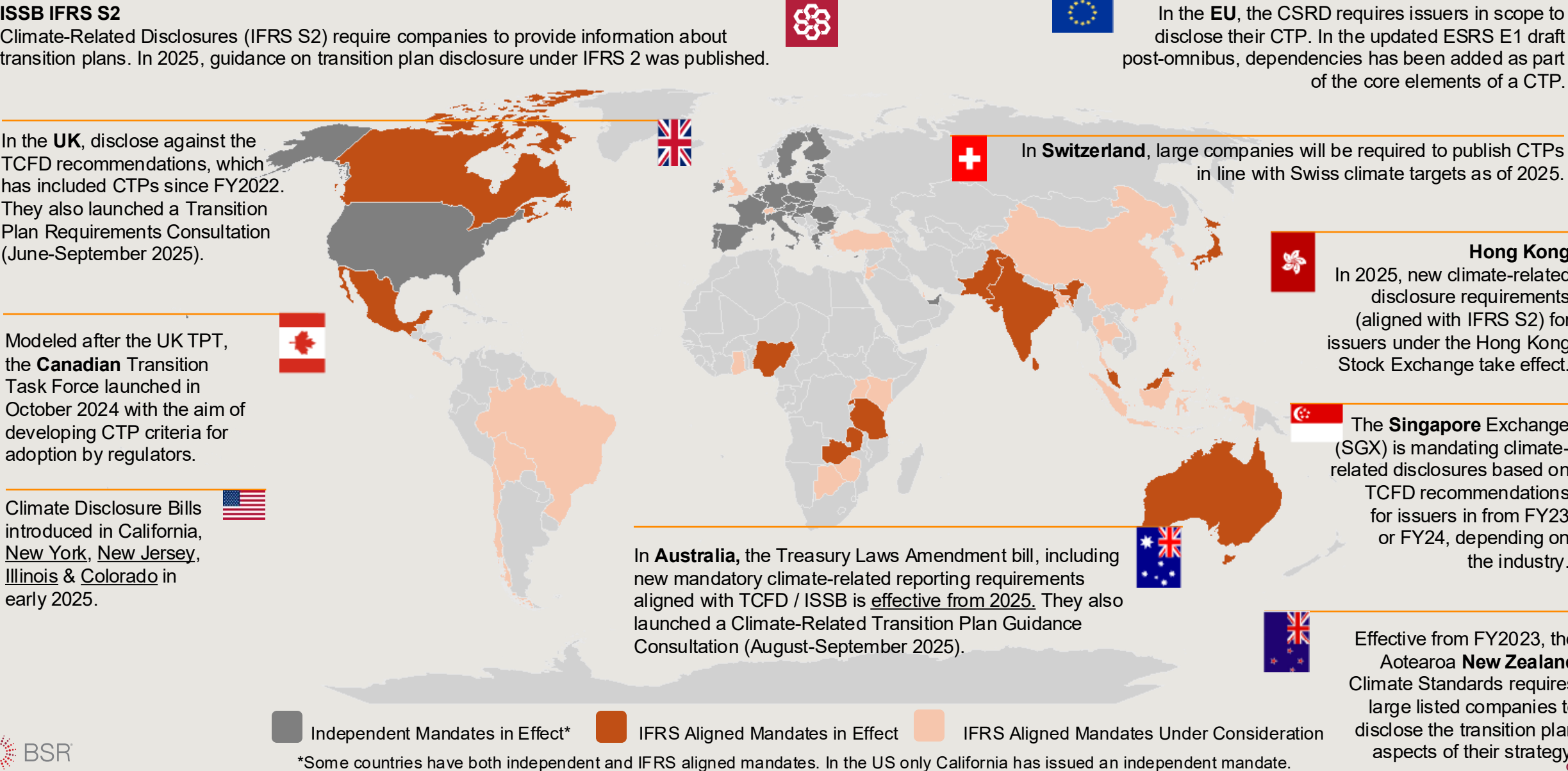
More than half of CSRD preparers declare having a transition plan for climate change mitigation (55%).

Source: [EFRAG](#)

Companies that adopt a climate transition plan are 2.9 times more likely to experience significant decarbonization benefits and 3.3x more likely to reduce emissions in accordance with a 1.5°C pathway.

Source: [BCG x CO2AI](#)

Regulations around CTPs: Pushback, but Progress



Winds at Play in 2025: 5 Key Highlights on Climate Transition Plans

1



**Wave of New CTPs
but Transition
Planning Rigor
Remains Limited**

2



**Regulations
around CTPs:
Pushback, but
Progress**

3



**Supervisory and
Investors Pressure
Remains Strong**

4



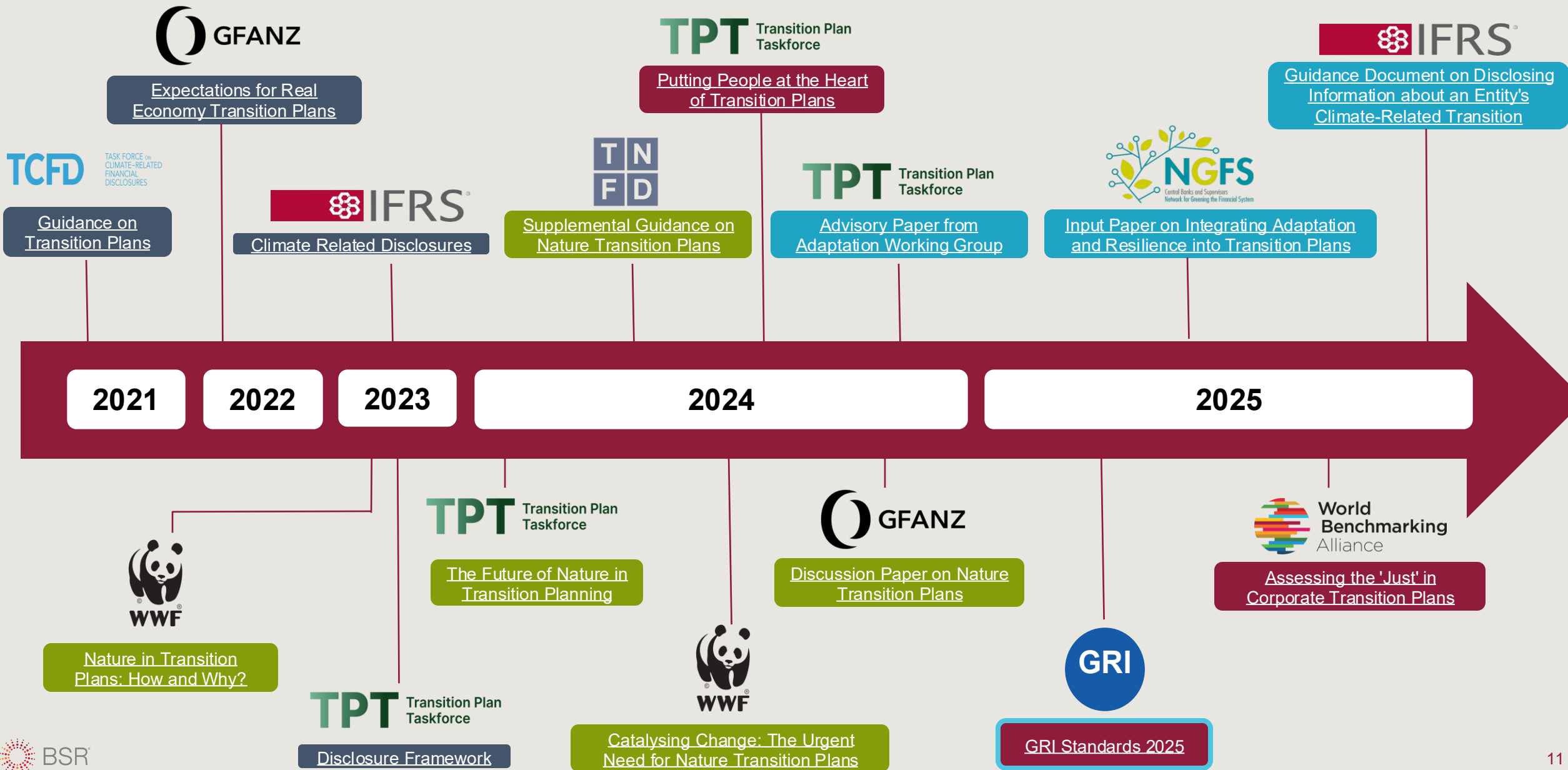
**Voluntary
Standards Keep
Raising the Bar**

5



**Expanding Scope:
Integrated
Approaches**

CTP Ecosystem Moves towards Integration



Where and How to Embed Human Rights, Adaptation, and Nature into Your CTP?

Integrating adaptation into transition planning touches nearly every CTP element—creating multiple practical entry points.

Foundation	Implementation Strategy	Engagement Strategy	Metrics and Targets	Governance
Strategic ambition	Business operations	Engagement with value chain	Governance, engagement, business and operational metrics and targets	Board oversight and reporting
Business model and value chain	Products and services	Engagement with industry	Financial metrics and targets	Management roles, responsibilities, and accountability
Key assumptions and external factors	Policies	Engagement with government, public sector, communities, and civil society	Carbon credits	Incentives and remuneration
	Financial planning		GHG metrics and targets	Culture
				Skills, competencies, and trainings

Where and How to Embed Human Rights, Adaptation, and Nature into Your CTP?



Continuum of Integrated Transitioning

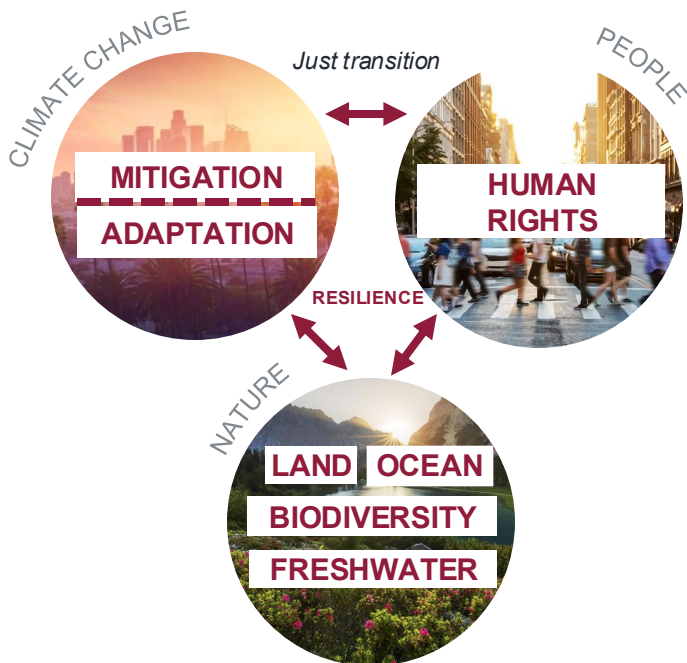
Today

Future

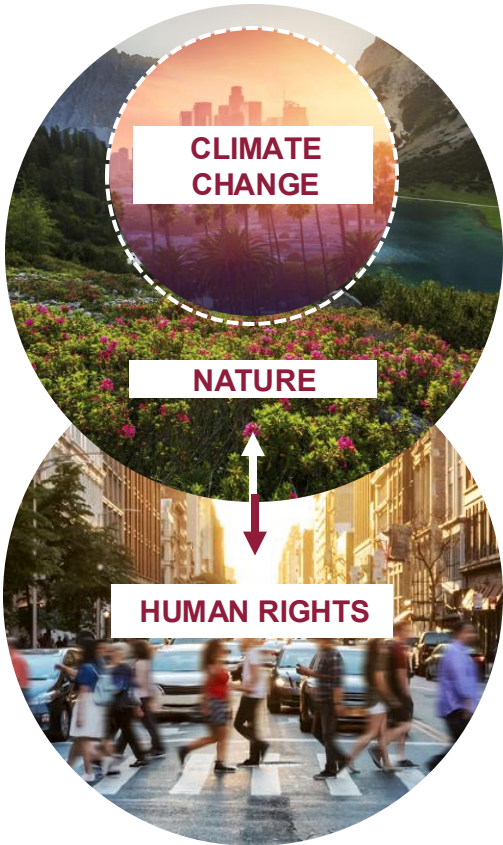
Climate Strategies alongside Nature and Human Rights Strategies



Considerations of Trade-offs and Synergies



Integrated Planning



INTEGRATING NATURE IN CLIMATE SCENARIOS

Integrating Nature in Climate Scenarios

Agenda

September 22, 2025

2 - 3 p.m. EDT

15'

Introduction to the Landscape and Our Work: Understanding where the field is and how BSR's work adds value

35'

Sector Applications: Regroup per sector and explore how the integration of nature into climate scenarios looks like in your own value chains

10'

Plenary: Close out the afternoon and share insights from sector tables and reflections for the future

Current Landscape



Nature scenario frameworks are **emerging but remain fragmented**, with diverse methodologies and indicators.



Nature scenarios are typically **rooted in ecological science** and have been less aligned than climate scenarios with business and financial risk analysis frameworks.

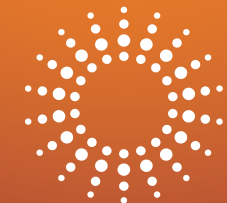


Nature **impacts and dependencies are complex and context-specific**, making it difficult to pair them with globally standardized climate projections.



Nature scenarios provide **multi-layered and local data** reflecting local conditions often requiring significant technical capacity to apply at business-relevant scales.

Integrating nature within climate scenarios can serve as an essential foundation to embed ecosystem dynamics alongside climate projections, offering businesses a holistic lens that challenges outdated assumptions, helps avert maladaptive or myopic actions, and strengthens resilience.



Where BSR Comes in

Where we were

- Made possible by a climate thought leadership grant, **BSR has published climate scenarios for the past three years.**

Where we are

- For the first time, **BSR has attempted to integrate nature within its climate scenarios.** These new scenarios are a first step toward achieving business-ready nature-climate scenarios.
- In its first iteration, BSR has **taken inspiration from leading nature data and scenarios frameworks**, including TNFD, UN Environmental Program, WWF, IPCC, NGFS, Nature Finance, Stockholm Resilience Center, and more.

Where we're going

- BSR has **laid the groundwork for future integration of nature** within climate scenarios. As the landscape evolves, we will continue to update and refine our work.

Sneak Peek into Our Work

Current Policies

Minimal climate and nature action today results in disastrous climate and nature impacts and disruption by 2050.



Key Scenario Characteristics

- A lack of climate and nature policies allow resource exploitation and greenhouse gas emissions to continue business-as-usual
- Anti-globalism inhibits global supply chains, increasing land conversion, habitat fragmentation, and biodiversity loss
- Europe and Asia experience the greatest economic damages from heatwaves, while Africa, Latin America, the Middle East, and North America are most exposed to drought
- By 2050, fossil fuels still account for over 70% of the world's total energy needs

Key Scenario Assumptions

- 3.0°C+ warming by 2100
- No policy changes—continuation of current policies
- Slow technology change
- Low use of CO₂ removal
- Low regional policy variation

FBA Sector

Current Policies

- 2020s** Extreme weather threatens annual yields and global warming shifts productive growing regions — raising food insecurity
- 2030s** Nations on-shore food production, where increased land use change threatens soil quality and pollinator effectiveness
- 2040s** Increasing nationalism causes global agricultural traders to fragment, straining global supply networks

Net Zero 2050

- 2020s** Dairy and livestock producers face crippling carbon taxes
- 2030s** Plant-based diets prevail, growers and producers overhaul ingredients and recipes to avoid carbon taxes
- 2040s** Pollinator-friendly agrivoltaics and biomass grown on marginal land restore soil health, cut pesticide use, and raise yields

Delayed Transition

- 2020s** Adoption of unproven ag tech drives sunk costs for farmers and disproportionate disturbances for wildlife
- 2030s** Solar, wind and biomass build-outs sprawl over farms and pastures
- 2040s** Rising food prices leave lower-income consumers unable to afford new diets, dampening demand for premium products

Fragmented World

- 2020s** Disjointed regulations force firms to maintain both net-zero and conventional chains, raising compliance and logistics risk
- 2030s** Carbon-border tariffs divert high-carbon soy and beef to lax markets — speeding tropical deforestation and biodiversity loss
- 2040s** Net-zero countries struggle to maintain popular support as prices at the grocery store rise due to carbon tariffs

... and sector pilots underway!

4 scenario narratives...

Example of Critical Nature Dependencies for the FBA Sector Across Scenarios

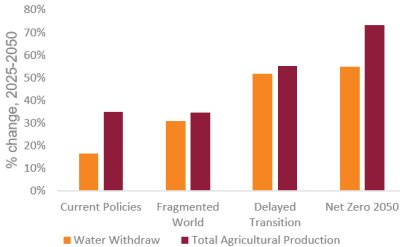


Freshwater and Soil Health

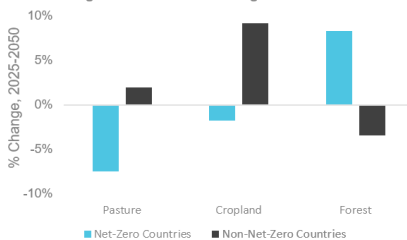
Farms comprise 70% of total global water consumption and 40% of this is lost to inefficient irrigation and management². Heavy consumption along with the introduction of water pollutants, expose the industry to escalating systemic environmental and financial risks.

Transition pathways that align with planetary boundaries strive for more efficient water management to improve recovery rates.

Change in Water Use and Agricultural Production



Fragmented World: Change in Land Use



Climate Regulation and Pollination Services

Forests provide climate regulation and pollination services for nearby or integrated agricultural systems. More biodiverse farm ecosystems fend off pests and maintain productive output without or with less agrochemicals.

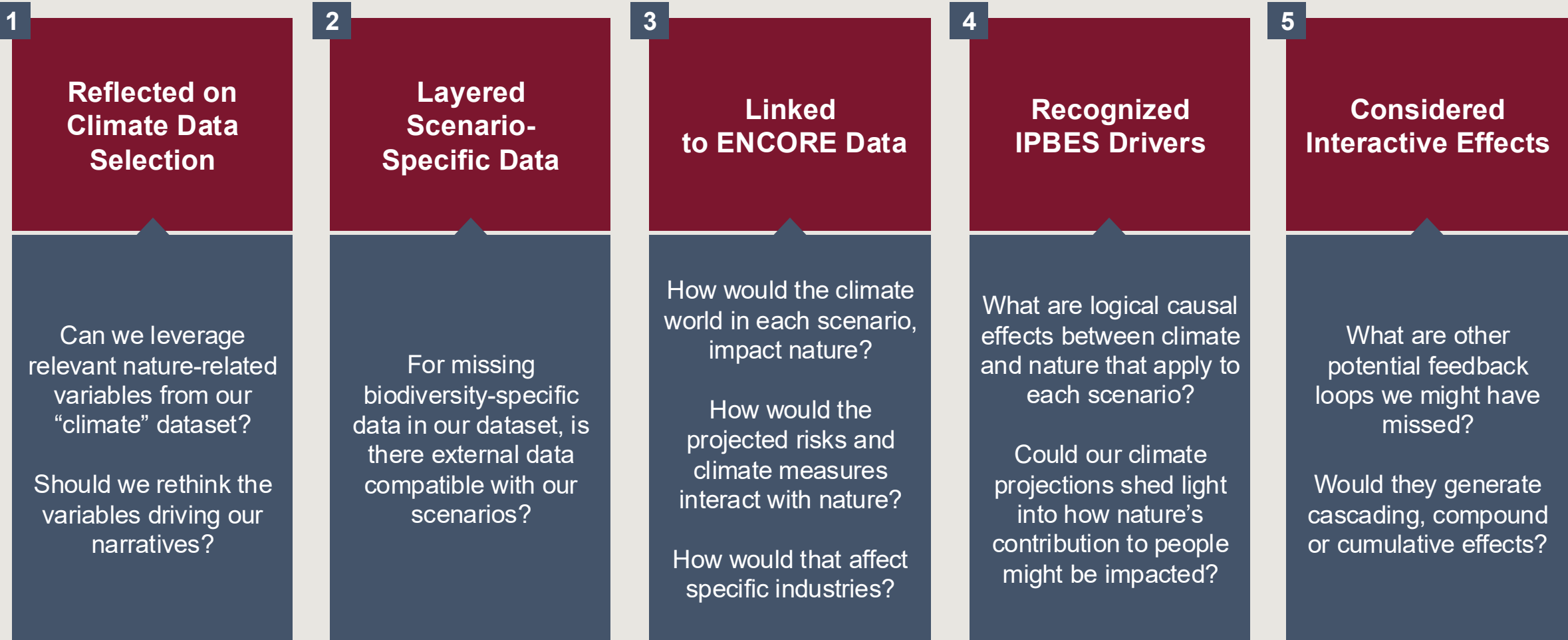
Net-zero countries will be better positioned to benefit from forest ecosystem services.

¹TNFD Food and agriculture sector guidance (2024)

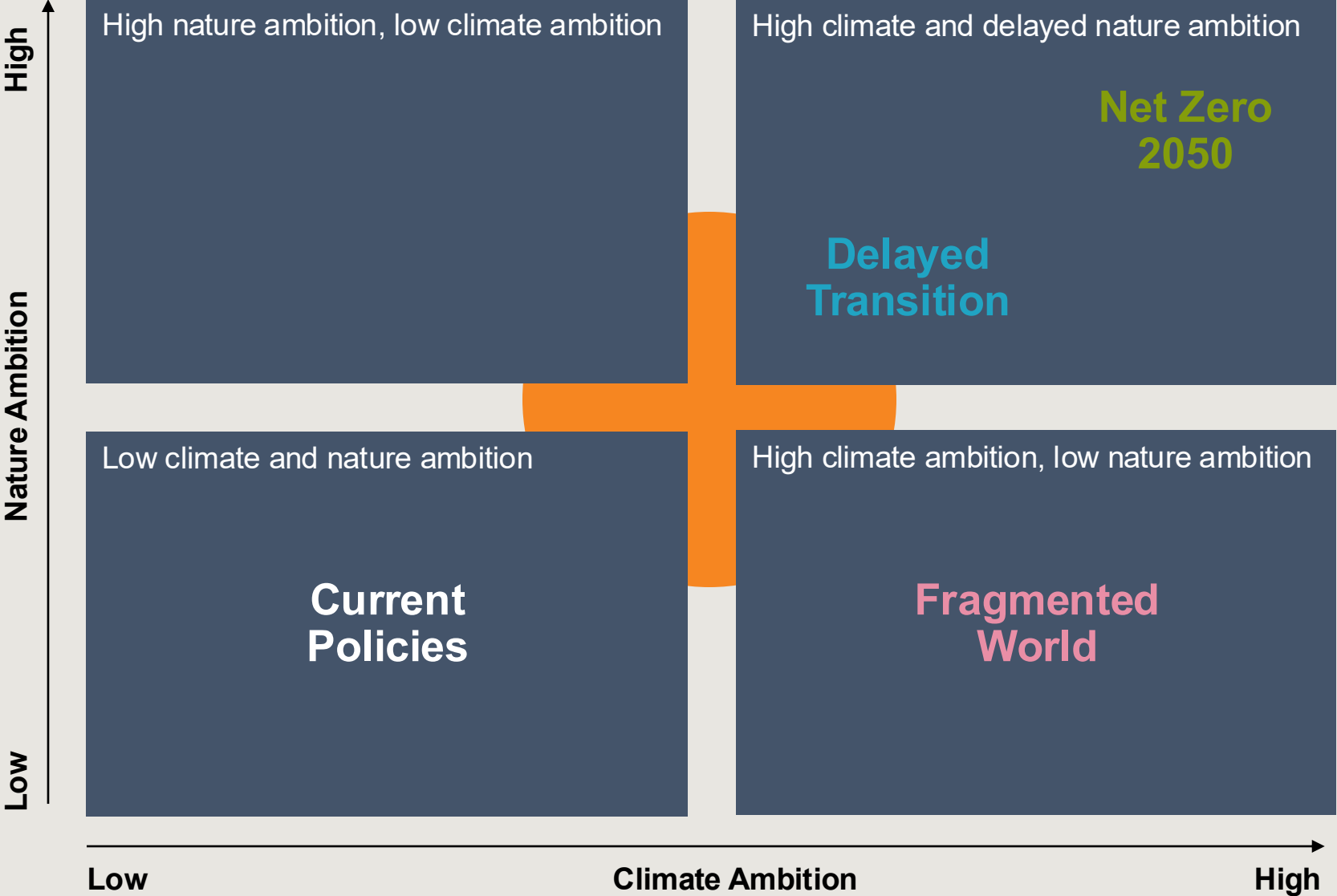
World Bank [Water in agriculture](#) (2022)

Our Methodology

Using its trademark climate scenarios as a foundation, BSR experts have layered nature-specific considerations within our narratives to depict and explain how those interactions might take shape across different scenarios.



Our Scenarios

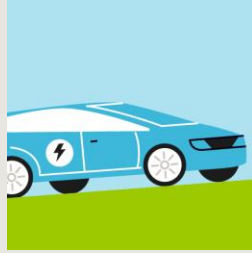


Our Scenarios



Current Policies

- A lack of climate and nature policies
- Resource exploitation and high GHG emissions
- Anti-globalism drives land conversion, biodiversity loss, and habitat fragmentation
- Severe economic losses from physical impacts across the world
- Fossil fuels remain the main global energy source



Net Zero 2050

- Skyrocketing carbon prices
- High costs to transition operating models, production, and supply chains
- Renewable energy prevails globally
- Governments protect biodiversity and ecosystem services and nature-based solutions scale
- Global temperatures begin falling in 2040, physical climate impacts stabilize



Delayed Transition

- Climate and nature policy stall in the 2020s, physical impacts rise
- In 2030, policies abruptly pick up, requiring rapid net-zero transitions
- Inflation, unemployment, and interest rates spike in the 2030s
- Nature protections are delayed behind climate policy, but nature's contributions to people become a priority
- Economic losses from physical impacts begin to stabilize



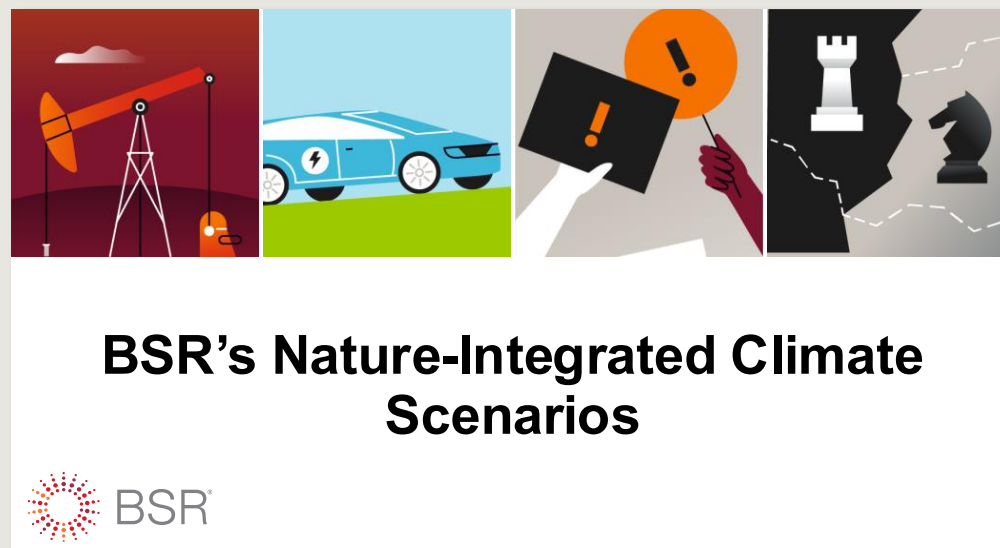
Fragmented World

- Countries without net-zero targets follow current policies
- Countries with delayed net-zero targets push forward in 2030
- Geopolitical tensions rise causing trade embargoes and tariffs
- Nearshoring and supply chain redundancy prevail
- Physical impacts and duplicative procurement cause unsustainable natural resource exploitation, inhibiting ecosystem services

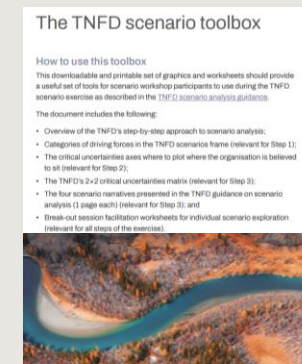
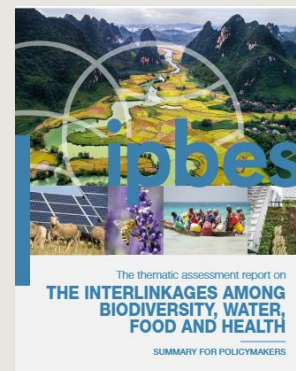
To Dive Deeper...

Upcoming Release:

Look out for BSR's first integration of *Nature Within Climate Scenarios* on October 13!



... In the meantime, dig deeper with IPBES and TNFD:



Thank You

BSR® is a sustainable business network that provides global insights, strategic advisory services, and collaborations to more than 300 member companies in Asia, Europe, and North America. BSR® helps its members to see a changing world more clearly, create long-term value, and scale impact.

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