The Aotearoa Circle

IDEEA Group

Putting Nature on the Balance Sheet 2027 Prospectus

Nature is working overtime – it's time to correct the imbalance and account for nature.

Making better business decisions

For too long, nature has been treated as something separate from the economy — an environmental consideration rather than a fundamental part of how businesses create and sustain value.

Yet every organisation depends on nature. Healthy soils, reliable water, biodiversity, stable ecosystems and a resilient climate are productive assets that underpin our economy, our communities and our businesses. We measure financial capital, labour and other productive assets in considerable detail, but the natural systems that support them remain largely invisible in many business decisions.

That needs to change.

At The Aotearoa Circle, we believe restoring nature is not simply an environmental imperative; it is an economic one. As pressure on natural systems increases, understanding our dependencies, impacts, risks and opportunities becomes increasingly important to how organisations manage risk, allocate capital and make decisions for the future.

Putting Nature on the Balance Sheet is our practical response to this challenge. The bootcamp series is designed to help organisations move beyond understanding the concept of natural capital to applying it in practice - learning how to identify, measure and account for their relationship with nature, and, critically, connect that information to financial, strategic and operational decision-making.

Our inaugural 2026 bootcamp demonstrated the value of bringing organisations together to build this capability, learn from one another and explore what accounting for nature can mean in practice.

The 2027 programme builds on that foundation and opens the opportunity to a wider group of organisations that share our ambition for a more resilient and prosperous Aotearoa. We are running this programme because we believe the organisations that can understand the value of nature today will be better placed to manage risk, identify opportunity and make stronger decisions tomorrow.

This is not about creating another reporting exercise. It is about changing the way we see the assets that underpin our businesses and giving leaders the knowledge and practical tools to make better decisions as a result.

We invite you to join us.

Alec Tang
Chief Executive
The Aotearoa Circle

The Opportunity

As expectations around nature-related disclosure, risk and investment continue to evolve, organisations will increasingly need to understand not only their environmental impacts, but their dependencies on nature and the value that nature creates for their business.

Putting Nature on the Balance Sheet provides a practical pathway for organisations to get ahead of that shift.

For Circle Partners, it strengthens the capability already being developed through the Circle's wider programme of work.

For non-Partners, it provides an opportunity to access the Circle's expertise, network and practical approach while beginning a journey towards integrating nature into core business thinking.

The goal is simple: to help organisations move from recognising the importance of nature to understanding its value and using that understanding to make better decisions.

Delivery Partner

The 2027 programme will again be delivered in collaboration with **IDEEA Group**, who are global leaders in natural capital accounting. They measure the benefits of nature, leading to effective environmental performance reporting and sustainable decision making.

The bootcamp runs across five sessions, combining online learning with in-person workshops.

It’s designed for organisations that want to move beyond talking about nature-related risk and opportunity and start understanding what nature means for their business, how it can be measured, and how that information can inform decisions.

Participants will explore:
- How to identify and measure natural capital assets and ecosystem services
- How businesses depend on and impact nature
- How nature-related information connects to financial and strategic decision-making
- How natural capital accounting can support business strategy, risk management and reporting
- The emerging global and New Zealand frameworks shaping how organisations account for nature
- How organisations can begin applying natural capital thinking within their own business

The programme is intentionally cross-functional. **Nature cannot sit solely within sustainability teams; it needs to become part of how businesses understand value, manage risk and make investment and operational decisions.**

Who Should Attend?

The programme is designed for senior leaders who are in a position to influence how their organisation understands and responds to nature-related dependencies, impacts, risks and opportunities.

It is particularly relevant to:

- Chief Sustainability Officers and sustainability leaders
- Finance and accounting leaders
- Strategy and risk leaders
- Senior operational leaders
- Investment and asset management professionals
- ESG and nature-related reporting leads

Participants do not need to be experts in natural capital accounting. The programme is designed to build understanding progressively and translate technical concepts into practical business application.

Two seats at the table

Each participating organisation is offered two places in the programme. We strongly encourage organisations to bring representatives from two different functions, for example:

> Seat 1 — Sustainability / CSO
> Responsible for sustainability, ESG, nature, climate or environmental strategy.
>
> Seat 2 — Finance / Operations
> Responsible for finance, accounting, investment, risk, strategy or operational decision-making.

Bringing these perspectives together is central to the programme. It creates a shared understanding of nature across the organisation and helps bridge the gap between sustainability ambition and business decision-making.

What participants will gain

1. A stronger understanding of natural capital
2. A practical understanding of natural capital accounting
3. A connection to financial and strategic decision-making
4. Exposure to emerging frameworks and tools
5. Practical experience
6. A network of practitioners
7. A Natural Capital Accounting Resource Guide.

Participation Commitment

Existing Circle Partners. No additional fee.

Putting Nature on the Balance Sheet is offered as part of The Aotearoa Circle's Partner programme.

Existing Partners are encouraged to nominate two senior participants from complementary functions, ideally Sustainability/CSO and Finance or Operations.

Organisations outside The Aotearoa Circle

$10,000 + GST per organisation

This includes:
- Two places in the full programme
- Participation in all online and in-person sessions
- Access to programme materials and resources
- Practical learning and application
- Access to relevant tools and training platforms used throughout the programme
- Peer learning with participating organisations
- Participation in the wider programme network.

2027 Programme Schedule

<table>
<tr><th>Date</th><th>Session</th><th>Format</th></tr>
<tr><td>10 November 2026</td><td>Join us for an overview of the bootcamp including insights from 2026 cohort participants and have any questions you have answered.</td><td>Lunch-time online session</td></tr>
<tr><td>18 December 2026</td><td colspan="2">Registrations close</td></tr>
<tr><td>15 January 2027</td><td colspan="2">Confirmation of enrolment</td></tr>
<tr><td>23 February 2027</td><td>Workshop 1</td><td>In person - full day</td></tr>
<tr><td>9 March 2027</td><td>Workshop 2</td><td rowspan="3">10:00am - 12:30pm
Online (Teams)</td></tr>
<tr><td>23 March 2027</td><td>Workshop 3</td></tr>
<tr><td>6 April 2027</td><td>Workshop 4</td></tr>
<tr><td>27 April 2027</td><td>Workshop 5</td><td>In person - full day</td></tr>
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2026 Bootcamp Participants

Premium Partner:
AGMARDT

Leading Partners:
ANZ
ASB
BNZ
Fonterra
Genesis
MCERT
Silver Fern Farms
Westpac
Zespri

Active Partners:
BECA
Boffa Miskel
Deloitte
Department of Conservation
Mercury
Moana
Pamu
Rabobank
T&G Limited
XRB

Registration Form

If you would like to register interest, or have any questions, please email us at info@theaotearoacircle.nz and we will share our Registration Form with you.