



Biodiversity Measurement
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**Economy
Business
Life**



**Ecosystems
Biodiversity
Nature**

Dependencies



Negative Impact



The Biodiversity Measurement Pyramid

Financial Impact

What is the environmental impact of the investment?



Economic Company Impact

What is the company's impact on the environment?
In the way they **operate** or through their **product** itself



Sector Impact

What is the **ecological footprint** of a sector?
How has/will the company effect the ecosystem?



Economic Company Dependencies

How dependent is the company on nature?
How is the value chain linked to biodiversity?



Location Value

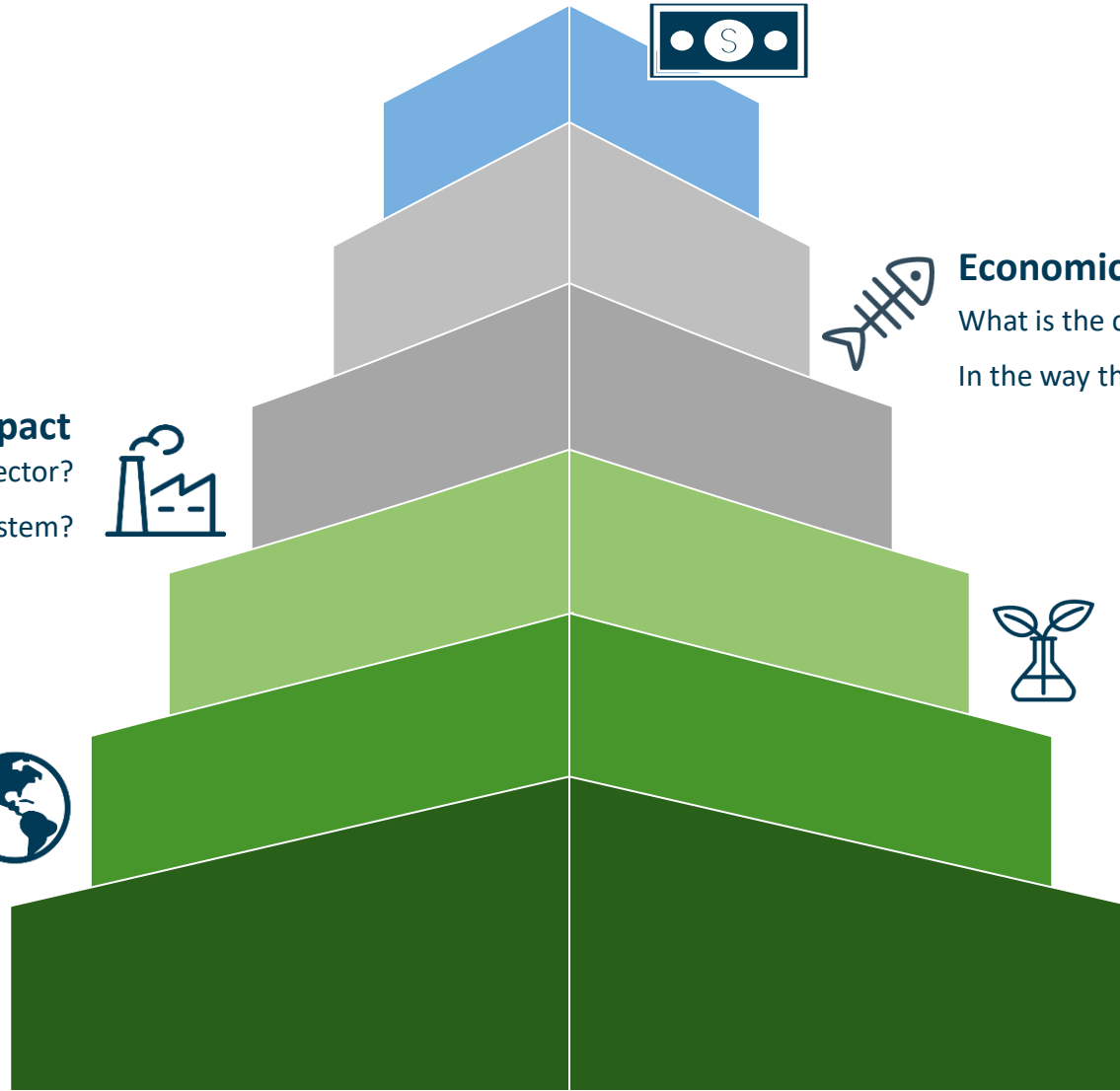
What kind of ecosystem and diversity is present at the site?

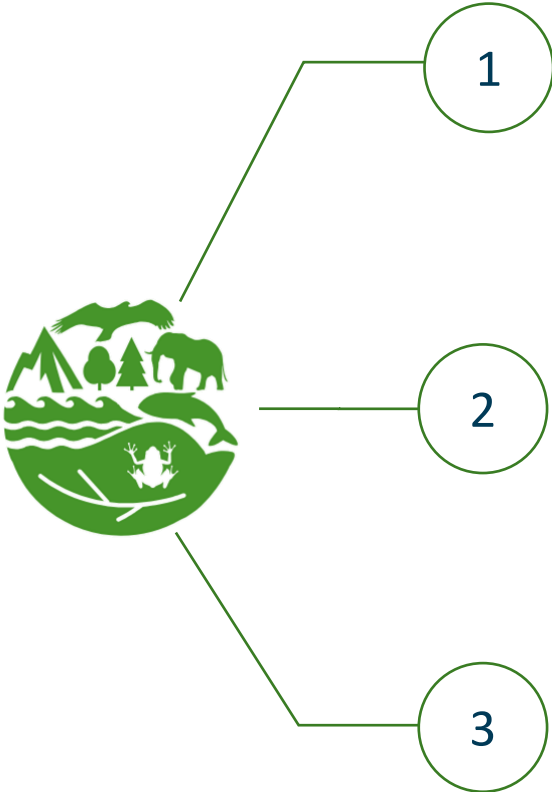


Biodiversity metrics:
MSA, PDF, STAR

Nature inventory

baseline measurement of biodiversity





Sector Screening Approaches

Assessment and managing the impact of different economic sectors on biodiversity

| | |
|---|--|
| <p>ENCORE WWF Risk Filter</p> | <p>Exploring Natural Capital Opportunities, Risks and Exposure (UNEP-WCMC, UNEP FI & NCFA) offers insight into impacts and dependencies at the subsector level.</p> |
|---|--|

Location Screening Approaches

Assessment of the geographical locations on which a company’s industrial activity may have an impact

| | |
|--------------------|---|
| <p>IBAT</p> | <p>Integrated Biodiversity Assessment Tool (BirdLife International, Conservation International, IUCN, UNEP-WCMC) offers geolocated data on important sites for biodiversity (including protected areas, key biodiversity areas and IUCN Red list species) as well as information on opportunities for conservation</p> |
|--------------------|---|

Dependency and Impacts Assessments (Biodiversity Footprinting)

| | |
|--|--|
| <p>BFFI BIA-GBS CBF GBSFI GID</p> | <p>Biodiversity Footprint Financial Institutions (CREM and PRé Sustainability, together with ASN Bank) Biodiversity Impact Analytics powered by the Global Biodiversity Score (Carbon4Finance and CDC) Corporate Biodiversity Footprint (Iceberg Datalab and I Care Consult as scientific partner) Global Biodiversity Score for Financial Institutions (CDC Biodiversité) Global Impact Database, Biodiversity Impact Data (Impact Institute)</p> |
|--|--|

Impact and Dependency Materialities of Sectors



Analysis of Materialities based on **ENCORE** and **GICS** Industries

| | Direct impacts | | | | | Direct dependencies | | | |
|--|---------------------|------------------------|----------------|--------------|-------------------------|------------------------|---------------------|---------------------------|----------------------------|
| | Land/Sea use Change | Ressource Exploitation | Climate Change | Pollution | Invasive Species/ Other | Direct Physical Impact | Enabling Production | Mitigating Direct Impacts | Protecting from Disruption |
| Agriculture, forestry & fisheries | Dark Orange | Dark Orange | Light Orange | Light Orange | Light Orange | Dark Green | Dark Green | White | Dark Green |
| Energy | Dark Orange | Dark Orange | Light Orange | Light Orange | Light Orange | Dark Green | Dark Green | White | Dark Green |
| Mining | Dark Orange | Dark Orange | Light Orange | Light Orange | Light Orange | Light Green | Light Green | White | Light Green |
| Transportation | Light Orange | Light Orange | Light Orange | Light Orange | Light Orange | Light Green | White | White | Dark Green |
| Food and Beverages | White | Light Orange | Light Orange | Light Orange | White | Dark Green | White | White | White |
| Apparel | Light Orange | Dark Orange | Light Orange | Light Orange | White | Dark Green | White | White | White |
| Utilities | Light Orange | Light Orange | Light Orange | White | White | Dark Green | Dark Green | White | Dark Green |
| Chemicals | Light Orange | Dark Orange | Light Orange | Light Orange | White | Light Green | White | White | White |
| Manufacturing | White | Light Orange | Light Orange | Light Orange | White | Dark Green | White | White | White |
| Construction | Dark Orange | Light Orange | Light Orange | Light Orange | White | Dark Green | White | White | Light Green |

Source: UN Environment Programme (2022). Prioritising nature-related disclosures. Considerations for high-risk sectors. UNEP-WCMC, Cambridge, UK

The Company Impact Assessment: TNFD Recommended Disclosures



The LEAP Approach



Locate

The interface with nature

Span of the business model and value chain

Dependency and impact screening

Interface with nature

Interface with sensitive locations

Evaluate

Dependencies & Impact

Identification of environmental assets, ecosystem services and impact drivers

Identification of dependencies and impacts

Dependency and impact measurement

Impact materiality assessment

Assess

Risks & Opportunities

Risk and opportunity identification

Adjustment of existing risk mitigation and risk and opportunity management

Risk and opportunity measurement and prioritisation

Risk and opportunity materiality assessment

Prepare

To respond & report

Strategy and resource allocation plans

Target setting and performance management

Reporting

Presentation

Engagement with Indigenous Peoples, Local Communities and affected stakeholders

Scenario analysis



BESS (Battery Energy Storage System) Project in Lessines, Belgium

- 40x Tesla Megapack Batteries
- Largest BESS Project in Europe
- Goal: Offsetting volatility of renewable energy sources, while also regulating the networks frequency
 - Area covered: 0,86ha
 - Ecoregion: European Atlantic mixed forests
 - Biomes: Temperate Broadleaf & Mixed Forests
 - Human modification: 1

Dependencies

Low Materiality:

- Mass Stabilization and Erosion Control

Very Low Materiality:

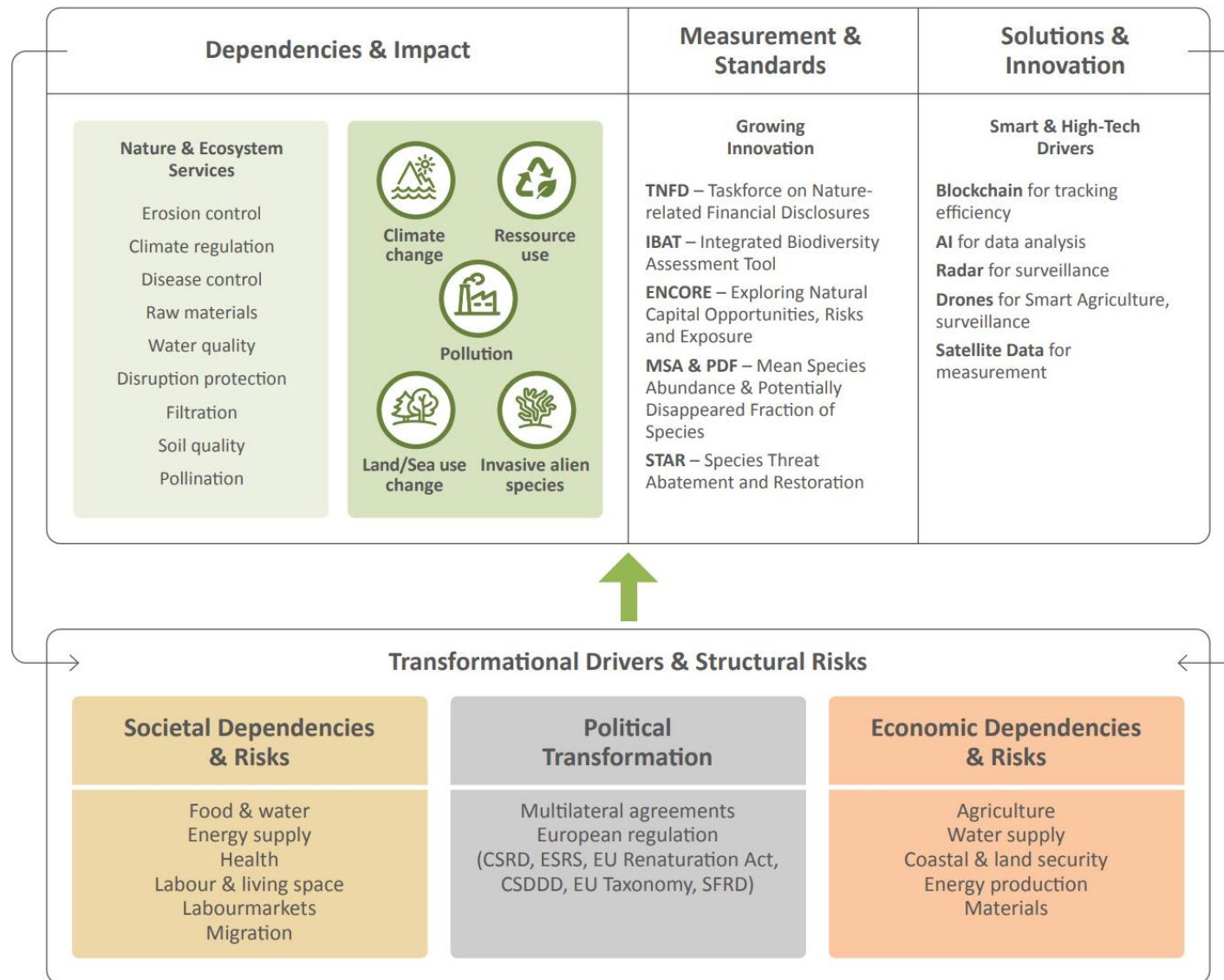
- Bio Remediation

Impact

High Materiality:

- Soil Pollutants
- Water Pollutants
- Water Use

Conclusion and Outlook



Accounting and Reporting
ISSB & IFRS

Company Disclosures
CSRD & Taxonomy

Financial Instruments
SFRD

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