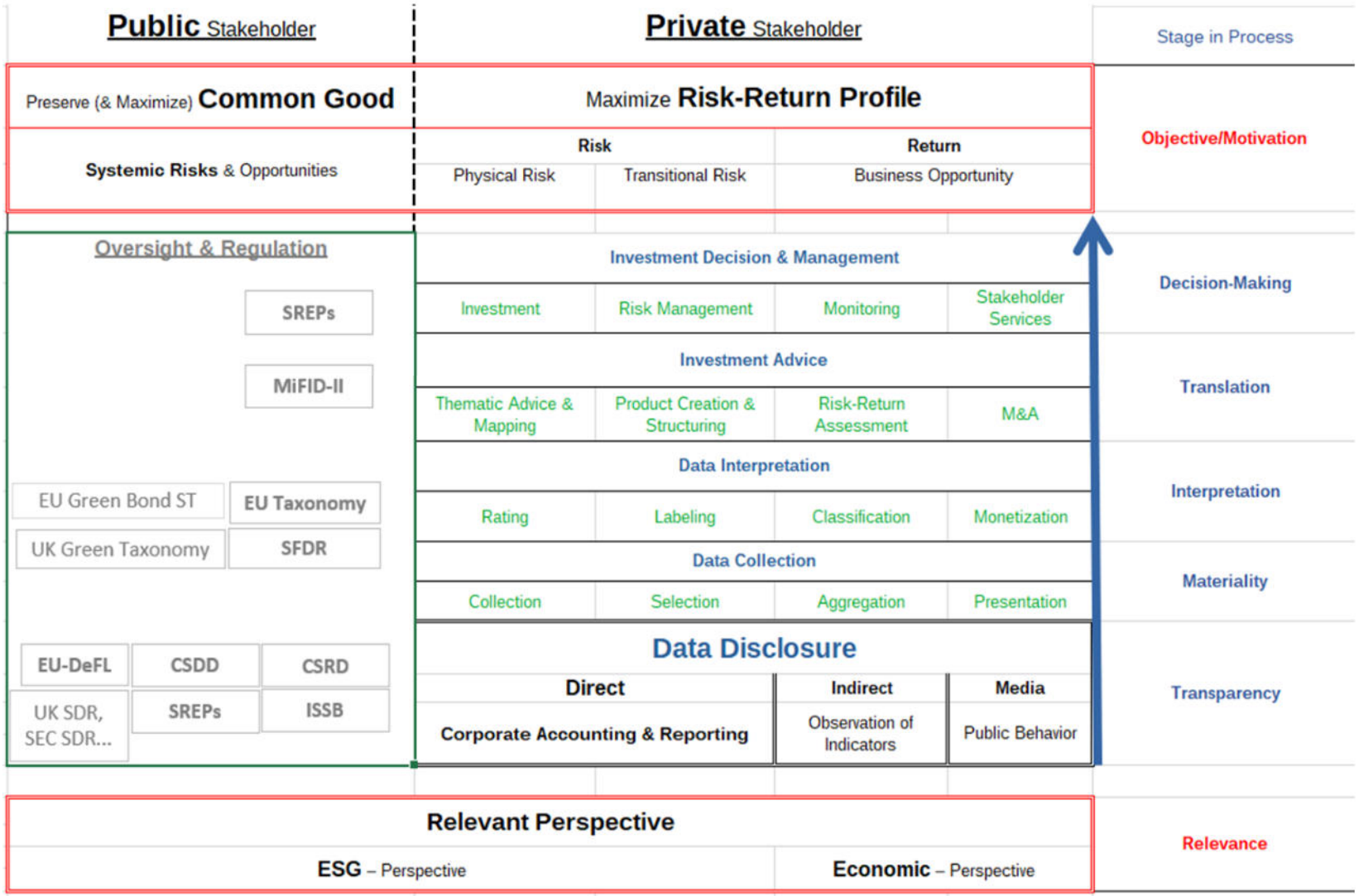
Biodiversität in der CSRD – was gibt es für (Finanz-)Unternehmen zu beachten?

Impulsvortrag Max Kolb



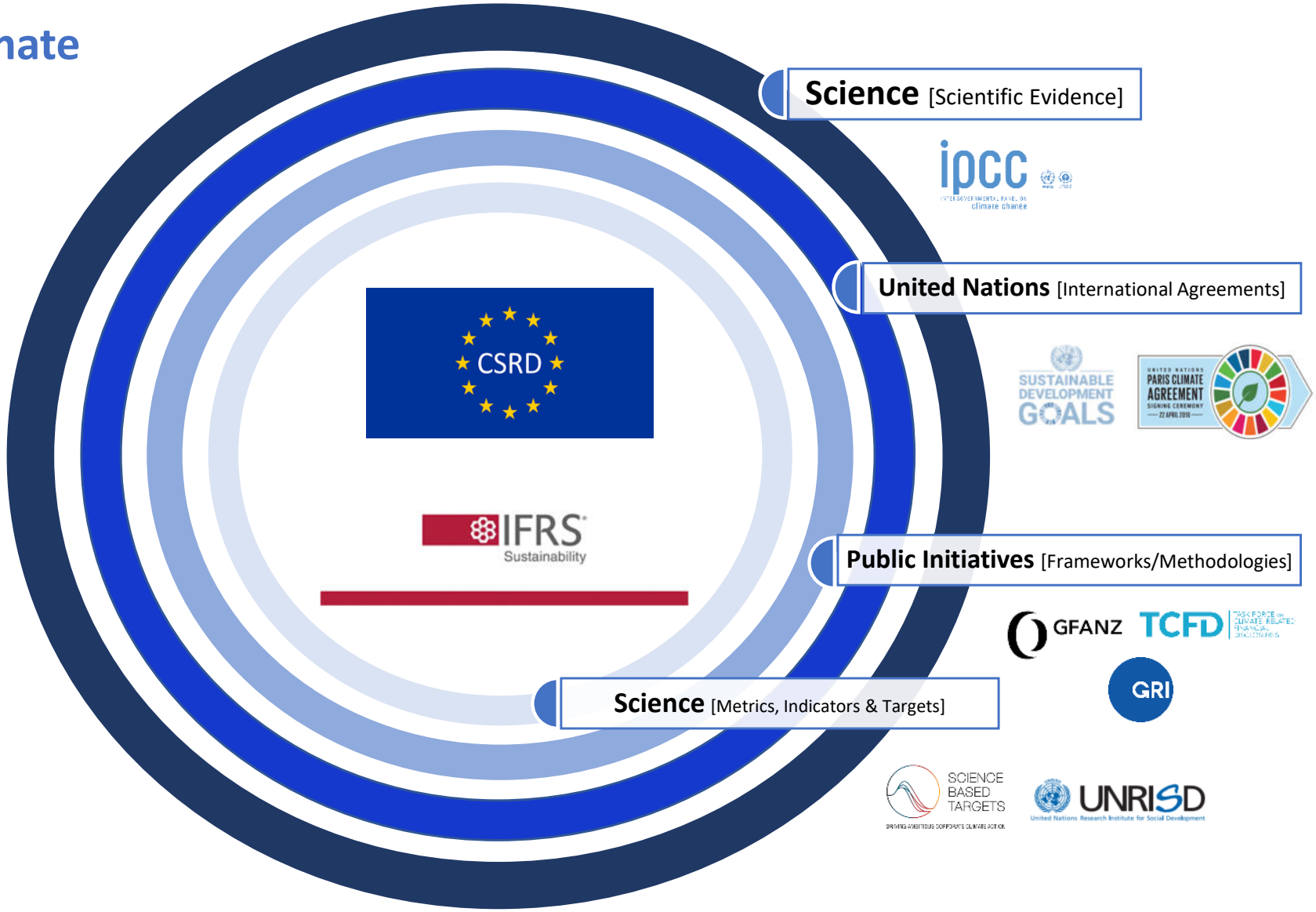
Aufbau Investionsprozess / Regularien



Quelle: Tobias Wildner

Corporate Climate Reporting

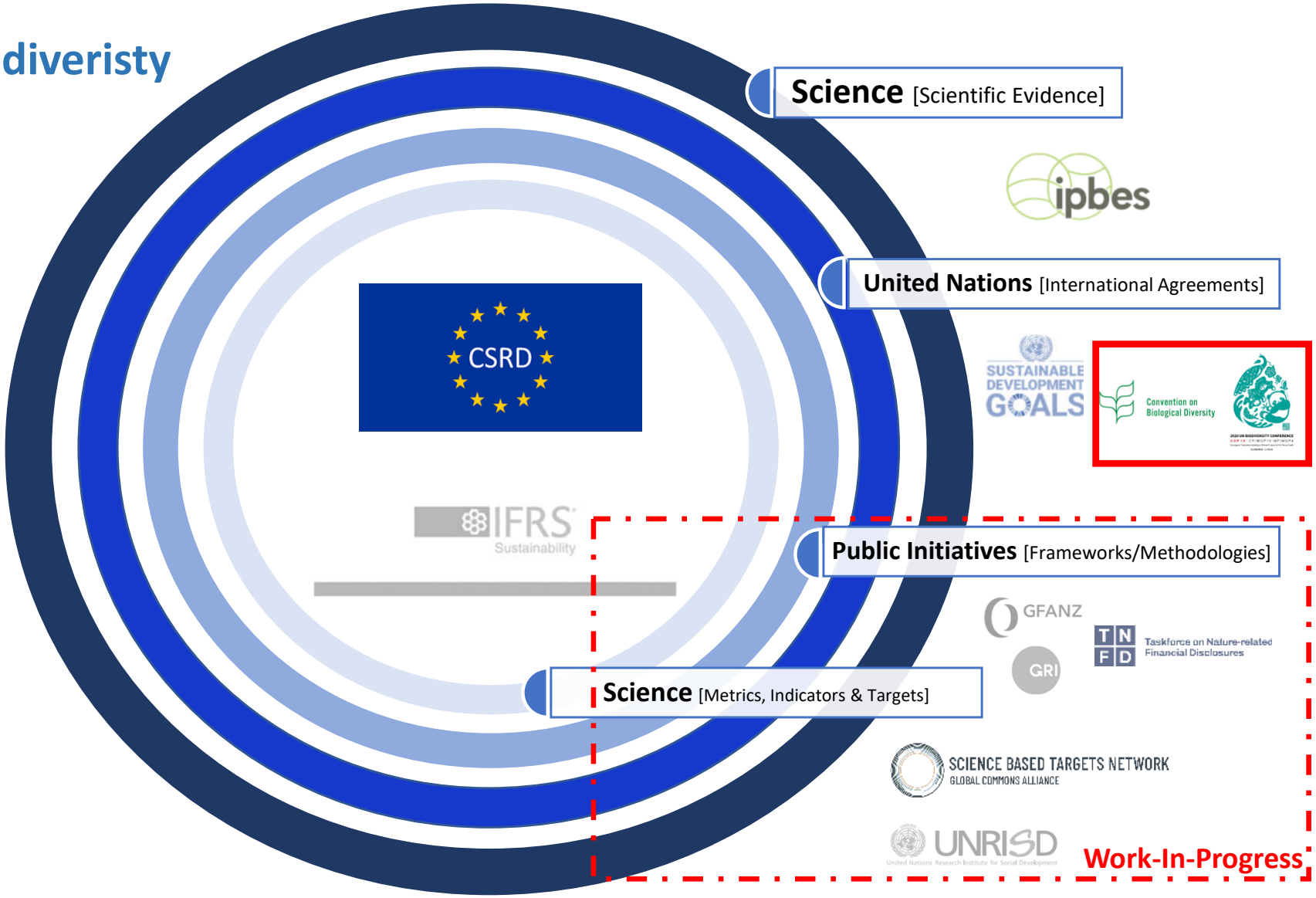
…largely established



Quelle: Tobias Wildner (2023)

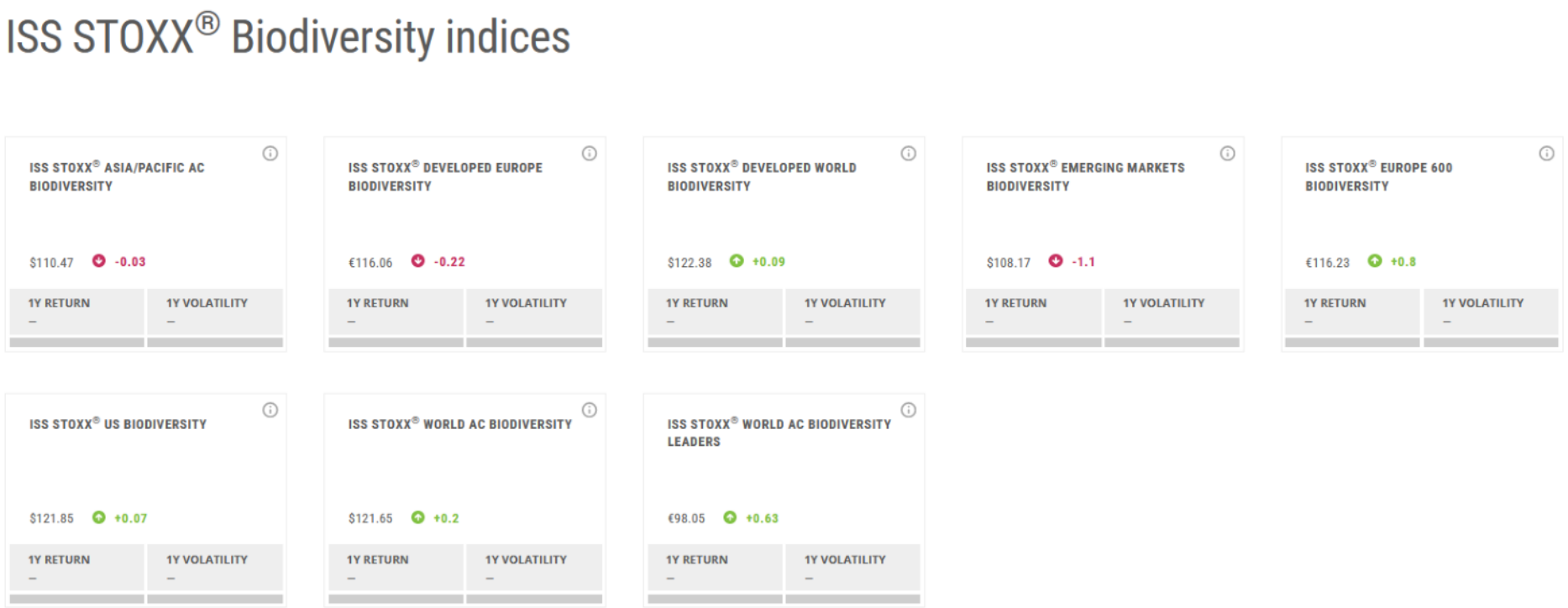
Corporate Biodiveristy Reporting

...work in progress



Quelle: Tobias Wildner (2023)

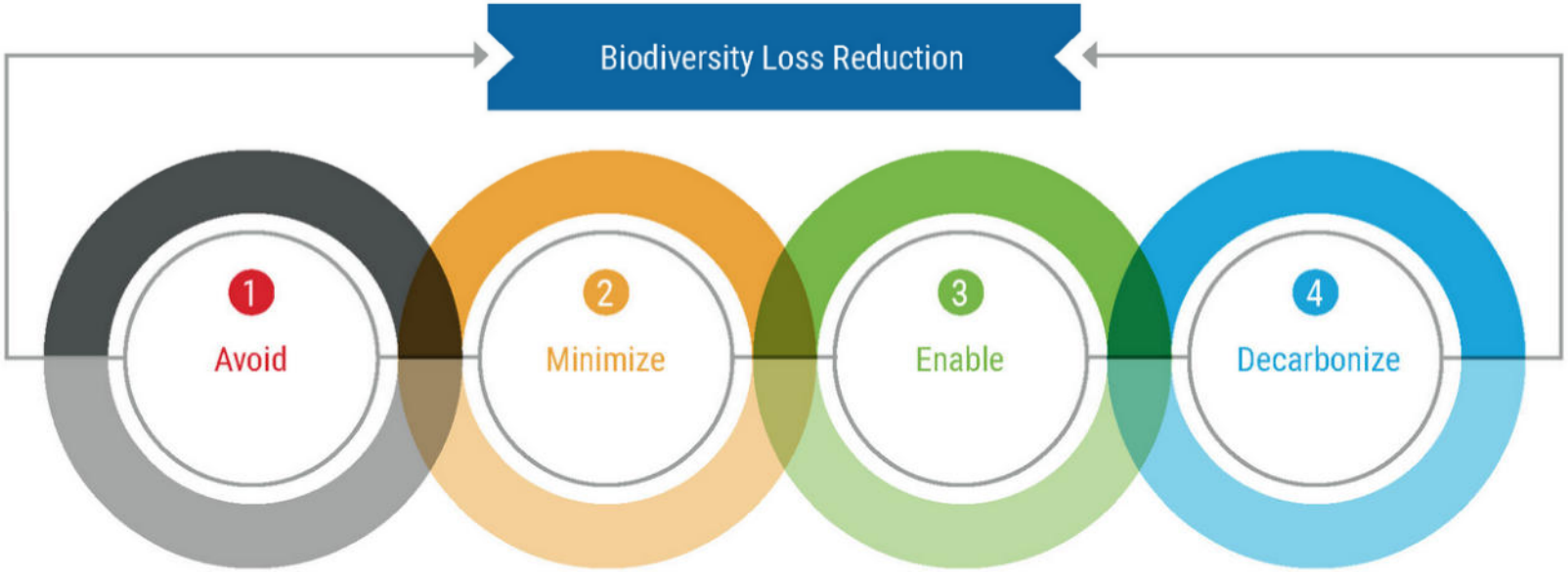
Erste Indizes wurden bereits entwickelt



https://qontigo.com/biodiversity-indices/

Funtionsweise dieser:

ISS STOXX Biodiversity indices framework



Source: https://qontigo.com/biodiversity-indices/

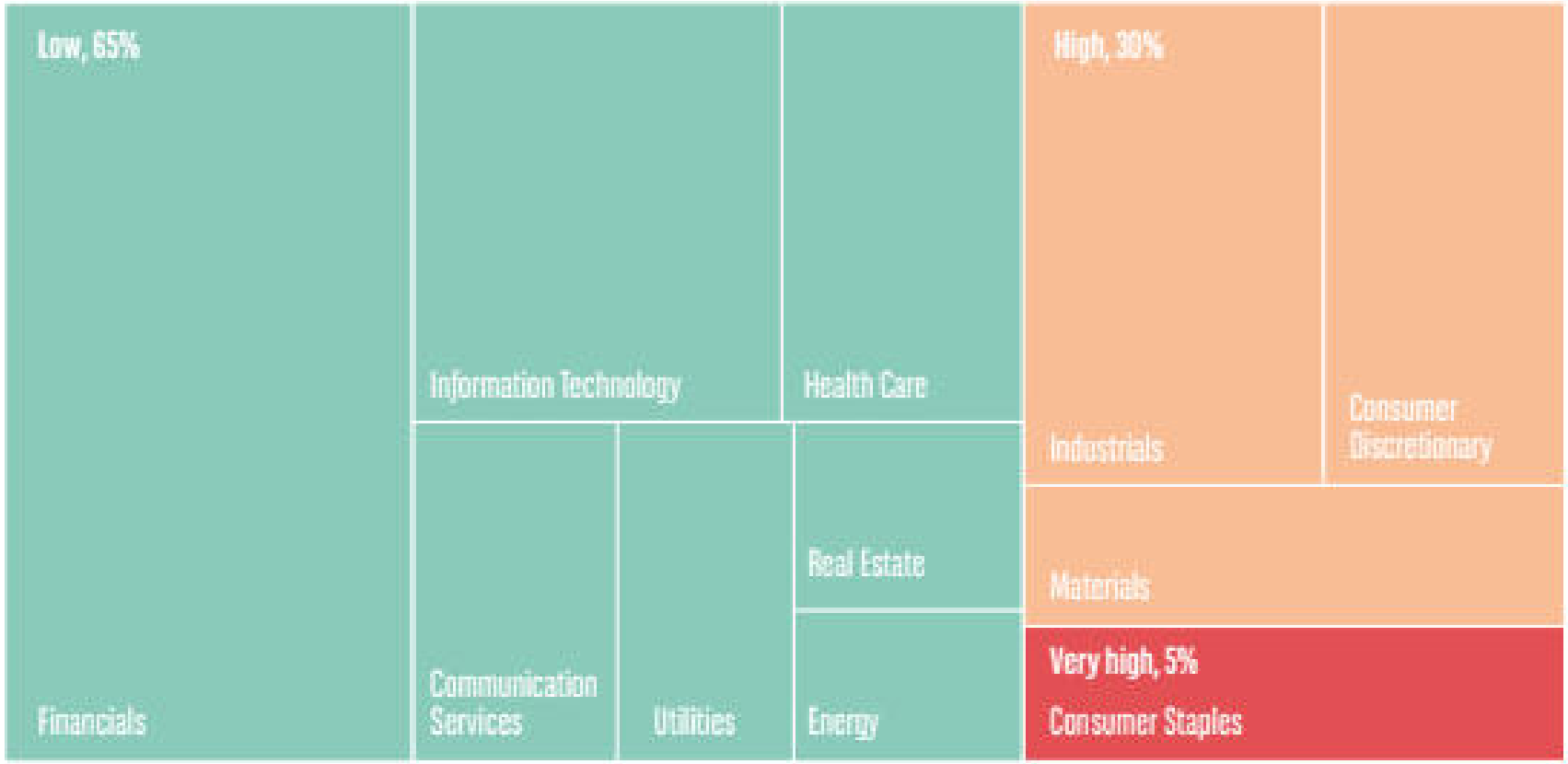
Funtionsweise dieser:

Goal	ISS STOXX Biodiversity Indices	ISS STOXX Biodiversity Leaders Indices
Avoid	Exclude companies involved in activities causing harm to biodiversity	
Minimize	Exposure to companies with low negative impact on biodiversity: Reduce Potentially Disappeared Fraction of Species (PDF) / Enterprise Value Including Cash (EVIC)	
Enable	Increase exposure to companies whose solutions give them high scores in biodiversity- and climate-related UN SDGs[1]	Increase exposure to companies with a high percentage of revenues derived from activities aligned with biodiversity- and climate-related UN SDGs.[2]
Decarbonize	Reduce carbon intensity by at least 30% relative to the parent index	
SFDR Suitability	Article 8	Article 9

Quelle: https://qontigo.com/biodiversity-indices/

BNP Paribas ermittelt Biodiv Footprint

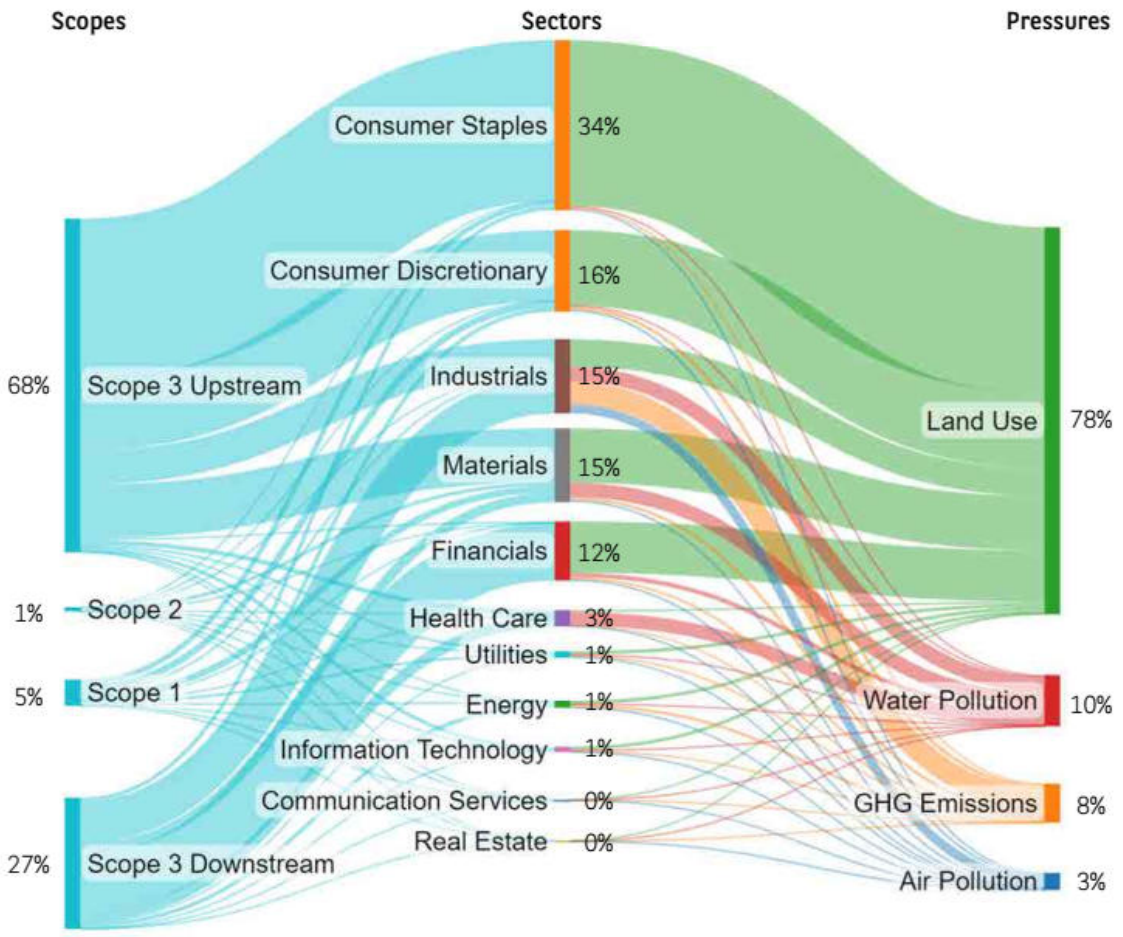
Figure 6: Relative biodiversity intensity (per capital employed) by GICS sector, weighted by AUM



https://docfinder.bnpparibas-am.com/api/files/60B8656F-6A6F-4A35-9244-A997DCCB59FD

BNP Paribas ermittelt Biodiv Footprint

Figure 5: Relative contribution[12] of each value chain scope, sector and pressure to our weighte biodiversity intensity



https://docfinder.bnpparibas-am.com/api/files/60B8656F-6A6F-4A35-9244-A997DCCB59FD

Wichtige Konzepte der CSRD



Verpflichtend



Elektronisch



Stakeholder-Perspektive



Prüfbar-(auditing)

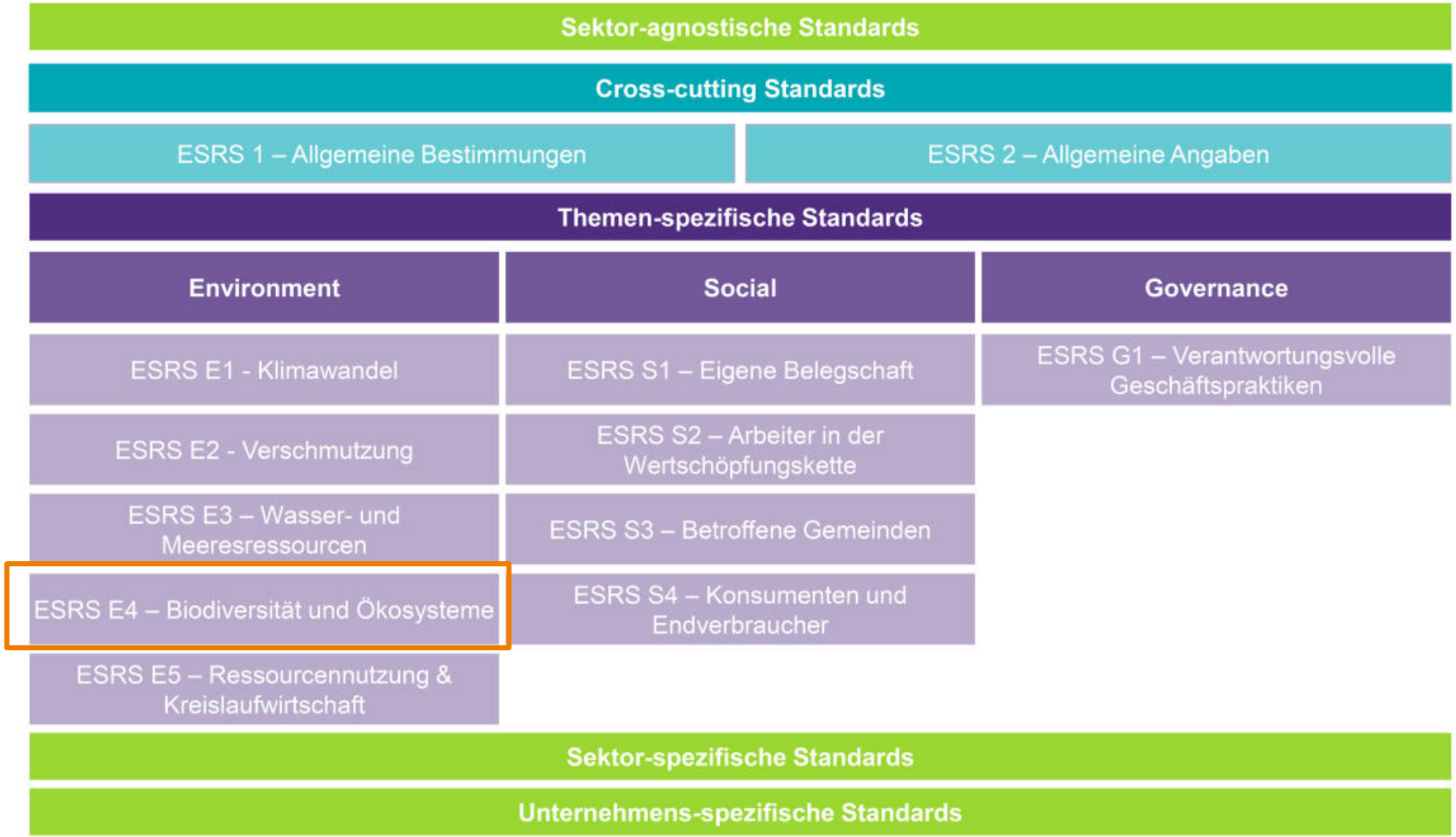


Teil des Managementberichts



Assurance (limited)

Aufbau CSRD


Sektor-agnostische Standards
Cross-cutting Standards
ESRS 1 – Allgemeine Bestimmungen
ESRS 2 – Allgemeine Angaben
Themen-spezifische Standards
Environment
Social
Governance
ESRS E1 - Klimawandel
ESRS S1 – Eigene Belegschaft
ESRS G1 – Verantwortungsvolle Geschäftspraktiken
ESRS E2 - Verschmutzung
ESRS S2 – Arbeiter in der Wertschöpfungskette
ESRS E3 – Wasser- und Meeresressourcen
ESRS S3 – Betroffene Gemeinden
ESRS E4 – Biodiversität und Ökosysteme
ESRS S4 – Konsumenten und Endverbraucher
ESRS E5 – Ressourcennutzung & Kreislaufwirtschaft
Sektor-spezifische Standards
Unternehmens-spezifische Standards

ESRS E4 Biodiversity and Ecoystems

Impact, risk and opportunity management

Description of process to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities

Material impacts, risks and opportunities and their interaction with strategy and business model

Strategy

DR E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model

DR E4-2 Policies related to biodiversity and ecosystems

DR E4-3 Actions and resources related to biodiversity and ecosystems

Metrics and targets

DR E4-4 Targets related to biodiversity and ecosystems

DR E4-5 Impact metrics related to biodiversity and ecosystem change

DR E4-6 Anticipated financial effects from biodiversity and ecosystem related risks and opportunities

ESRS E4 Biodiversity and Ecoystems

ESRS E4	Biodiversity and ecosystems	• Direct impact drivers of biodiversity loss	• Climate Change • Land-use change, fresh water-use change and sea-use change • Direct exploitation • Invasive alien species • Pollution • Others
		• Impacts on the state of species	Examples: • Species population size • Species global extinction risk
		• Impacts on the extent and condition of ecosystems	Examples: • Land degradation • Desertification • Soil sealing
		• Impacts and dependencies on ecosystem services	

ESRS E4 Biodiversity and Ecoystems



leben.natur.vielfalt
das Bundesprogramm

TNFD Taskforce on Nature-related Financial Disclosures

ENCORE

SCIENCE BASED TARGETS NETWORK
GLOBAL COMMONS ALLIANCE

kuyua

ESRS E4 Biodiversity and Ecoystems

Interaction with other ESRS

4. '***Biodiversity*** and ***ecosystems***' are closely connected to other environmental matters. The main direct drivers of biodiversity and ecosystems change are climate change, ***pollution***, land-use change, ***freshwater***-use change and sea-use change, direct exploitation of organisms and invasive alien species. These drivers are covered in this standard, except for climate change (covered by ESRS E1) and pollution (covered by ESRS E2).

5. To obtain a comprehensive understanding of material ***impacts*** and ***dependencies*** on ***biodiversity*** and ***ecosystems***, the Disclosure Requirements of other environmental ESRS should be read and interpreted in conjunction with the specific disclosure requirements of this Standard. The relevant disclosure requirements covered in other environmental ESRS are:

   (a) ESRS E1 *Climate change*, which addresses in particular GHG ***emissions*** and energy resources (energy consumption);

   (b) ESRS E2 *Pollution*, which addresses ***pollution*** to air, water and ***soil***;

   (c) ESRS E3 *Water and marine resources* which addresses in particular water resources (water consumption) and ***marine resources***;

   (d) ESRS E5 *Resource use and circular economy* addresses in particular the transition

IRO: Material impacts, risks and opportunities

16. The undertaking shall disclose:

(a) a list of material ***sites*** in its own operations, including sites under its operational control, based on the results of paragraph 17(a). The undertaking shall disclose these locations by:

i. specifying the activities negatively affecting ***biodiversity sensitive areas***[80];

ii. providing a breakdown of sites according to the ***impacts*** and ***dependencies*** identified, and to the ecological status of the areas (with reference to the specific ecosystem baseline level) where they are located; and

iii. specifying the ***biodiversity-sensitive areas*** impacted, for users to be able to determine the location and the responsible competent authority with regards to the activities specified in paragraph 16(a) i.

(b) whether it has identified material negative impacts with regards to ***land degradation***, ***desertification*** or ***soil sealing***[81]; and

(c) whether it has operations that affect ***threatened species***[82].

IRO: Material impacts, risks and opportunities

19. The undertaking shall specifically disclose:

(a) whether or not it has ***sites*** located in or near ***biodiversity-sensitive areas*** and whether activities related to these sites negatively affect these areas by leading to the deterioration of natural ***habitats*** and the habitats of species and to the disturbance of the species for which a ***protected area*** has been designated; and

(b) whether it has been concluded that it is necessary to implement biodiversity mitigation measures, such as those identified in: Directive 2009/147/EC of the European Parliament and of the Council on the conservation of wild birds; Council Directive 92/43/EEC on the conservation of natural habitats and of wild fauna and flora; an Environmental Impact Assessment (EIA) as defined in Article 1(2), point (g), of Directive 2011/92/EU of the European Parliament and of the Council[83] on the assessment of the effects of certain public and private projects on the environment; and for activities located in third countries, in accordance with equivalent national provisions or international standards, such as the International Finance Corporation (IFC) Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.

How to do it?

ENCORE

Biodiversity Risk Filter

kuyua

IBAT



Focus on Sector Profiles (Activities)

Focus Geo-Locations (Areas/Species)

E4-1 Transition Plan

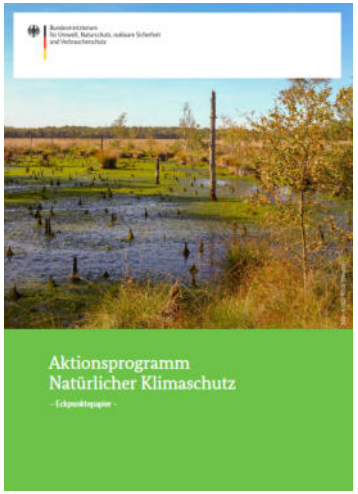
11. **The undertaking shall disclose how its biodiversity and ecosystem impacts, dependencies, risks and opportunities originate from and trigger adaptation of its strategy and business model.**

12. The objective of this Disclosure Requirement is to enable an understanding of the resilience of the undertaking's strategy and ***business model*** in relation to ***biodiversity*** and ***ecosystems***, and of the compatibility of the undertaking's strategy and business model with regard to relevant local, national and global public policy ***targets*** related to biodiversity and ecosystems.

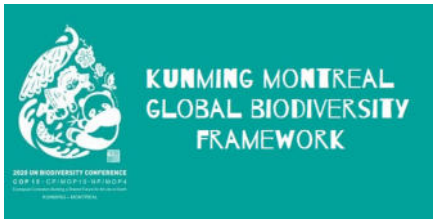
13. The undertaking shall describe the resilience of its strategy and ***business model*** in relation to ***biodiversity*** and ***ecosystems***. The description shall include:

15. The undertaking may disclose its ***transition plan*** to improve and, ultimately, achieve alignment of its ***business model*** and strategy with the vision of the Kunming-Montreal Global Biodiversity Framework and its relevant goals and targets, the EU Biodiversity Strategy for 2030, and with respecting ***planetary boundaries*** related to biosphere integrity and ***land-system change***.

How to do it?







National **International**

Science Based Targets for Land*	
Target 1	No Conversion of Natural Ecosystems
Target 2	Land Footprint Reduction
Target 3	Landscape Engagement

E4-2 Policies

23. In addition to the provisions of ESRS 2 MDR-P the undertaking shall describe whether and how its ***biodiversity*** and ***ecosystems***-related ***policies***:

    (a) relate to the matters specified in ESRS E4 AR 4;

    (b) relate to its material biodiversity and ecosystems-related impacts;

    (c) relate to material dependencies and material physical and transition risks and *opportunities*;

    (d) support traceability of products, components and raw materials with material actual or potential impacts on biodiversity and ecosystems along the ***value chain***;

    (e) address production, sourcing or consumption from ecosystems that are managed to maintain or enhance conditions for biodiversity, as demonstrated by regular monitoring and reporting of biodiversity status and gains or losses; and

    (f) address social consequences of biodiversity and ecosystems-related impacts.

24. The undertaking shall specifically disclose whether it has adopted:

    (a) ***biodiversity*** and ***ecosystem*** protection ***policy*** covering operational ***sites*** owned, leased, or managed in or near a ***biodiversity sensitive area;***

    (b) sustainable land / agriculture practices or policies[84];

    (c) sustainable oceans / seas practices or policies[85]; and

    (d) policies to address ***deforestation***[86].

How to do it?



demeter

FSC

Own Operations

Sourcing/ Lieferkette

E4-3 Actions

28. In addition, the undertaking :

(a) may disclose how it has applied the mitigation hierarchy with regard to its actions (avoidance, minimisation, restoration/rehabilitation, and compensation or offsets);

(b) shall disclose whether it used ***biodiversity*** offsets in its action plans. If the ***actions*** contain biodiversity offsets, the undertaking shall include the following information:

i. the aim of the offset and key performance indicators used;

ii. the financing effects (direct and indirect costs) of biodiversity offsets in monetary terms; and;

iii. a description of offsets including area, type, the quality criteria applied and the standards that the biodiversity offsets comply with;

(c) shall describe whether and how it has incorporated local and indigenous knowledge and nature-based solutions into biodiversity and ***ecosystems***-related actions.

How to do it?



NABU KLIMAFONDS

Avoidance **Offsets**

E4-4 Targets

32. The disclosure *required by paragraph 29* shall include the following information:

(a) whether *ecological thresholds* and allocations of impacts to the undertaking were applied when setting ***targets.*** If so, the undertaking shall specify:

i. the ecological thresholds identified and the methodology used to identify such thresholds;

ii. whether or not the thresholds are entity-specific and if so, how they were determined; and

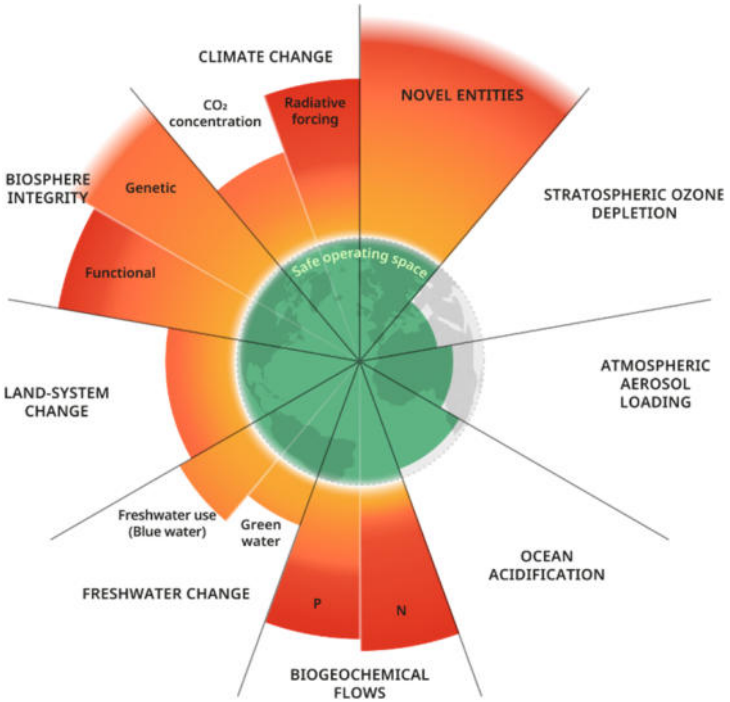
iii. how responsibility for respecting identified ecological thresholds is allocated in the undertaking;

(b) whether the targets are informed by, and/or aligned with the Kunming-Montreal Global Biodiversity Framework, relevant aspects of the EU Biodiversity Strategy for 2030 and other ***biodiversity*** and ***ecosystem***-related national ***policies*** and legislation;

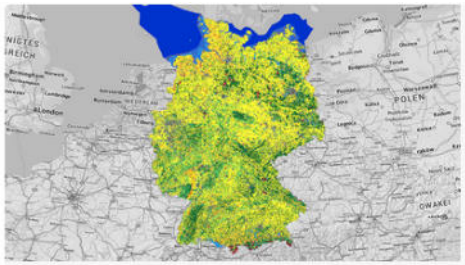
(c) how the targets relate to the biodiversity and ecosystem impacts, dependencies, risks and opportunities identified by the undertaking in relation to its own operations and its upstream and downstream value chain;

(d) the geographical scope of the targets, if relevant;

How to do it?



75 DESTATIS
Statistisches Bundesamt



Ökosystematlas

Der Ökosystematlas zeigt die Vielfalt und Verteilung der in Deutschland vorkommenden Ökosysteme. Dabei werden 74 verschiedene Ökosystemklassen differenziert und deren Verteilung auf Gemeinde-, Kreis- und Bundesländerebene und für verschiedene Zeitschritte dargestellt. Zusätzlich bietet der Atlas Übersichtskarten im Rasterformat (Auflösung 100 Meter), Karten zu ausgewählten Zustandsindikatoren der Ökosysteme sowie eine Downloadfunktion für georeferenzierte Daten an.

ZUM ÖKOSYSTEMATLAS

Abstract ← → **Concrete**

Science Based Targets for Land*	
Target 1	No Conversion of Natural Ecosystems
Target 2	Land Footprint Reduction
Target 3	Landscape Engagement

E4-5 Metrics

35. If the undertaking identified ***sites*** located in or near ***biodiversity-sensitive areas*** that it is negatively affecting (see paragraph 19(a)), the undertaking shall disclose the number and area (in hectares) of sites owned, leased or managed in or near these protected areas or key ***biodiversity*** areas.

36. If the undertaking has identified material impacts with regards to land-use change, or impacts on the extent and condition of ***ecosystems***, it may also disclose their land-use based on a Life Cycle Assessment.

37. For datapoints specified in paragraphs 38 to 41, the undertaking shall consider its own operations.

38. If the undertaking has concluded that it directly contributes to the ***impact drivers*** of ***land-use change***, ***freshwater***-use change and/or sea-use change, it shall report relevant ***metrics***. The undertaking may disclose metrics that measure:

E4-5 Metrics

39. If the undertaking concluded that it directly contributes to the accidental or voluntary introduction of invasive alien species, the undertaking may disclose the ***metrics*** it uses to manage pathways of introduction and spread of ***invasive alien species*** and the risks posed by invasive alien species.

40. If the undertaking identified material impacts related to the state of species, the undertaking may report ***metrics*** it considers relevant. The undertaking may:

    (a) refer to relevant disclosure requirements in ESRS E1, ESRS E2, ESRS E3, and ESRS E5;

41. If the undertaking identified material impacts related to ecosystems, it may disclose:

    (a) with regard to ecosystems extent, ***metrics*** that measure area coverage of a particular ecosystem without necessarily considering the quality of the area being assessed, such as ***habitat*** cover. For example, forest cover is a measure of the extent of a particular ecosystem type, without factoring in the condition of the ecosystem (e.g., provides the area without describing the species diversity within the forest).

    (b) with regard to ecosystems condition:

        i. metrics that measure the quality of ecosystems relative to a pre-determined reference state;

How to do it?

Table 6: TNFD core global disclosure indicators and metrics for nature-related dependencies and impacts

Metric no.	Driver of nature change	Indicator	Metric	Connection to GBF targets
	Climate change	GHG emissions	Refer to ISSB's IFRS-S2 Climate-related Disclosures Standard	Target 7
C1.0	Land/freshwater/ ocean-use change	Total spatial footprint	Total spatial footprint (km²) (sum of): • Total surface area controlled/ managed by the organisation, where the organisation has control (km²); • Total disturbed area (km²); and • Total rehabilitated/restored area (km²).	Target 1 (A.2 Extent of natural ecosystems), Target 2, Target 5, Target 11 (B.1 Services provided by ecosystems)
C1.1		Extent of land/ freshwater/ ocean-use change	Extent of land/freshwater/ocean ecosystem use change (km²) by: • Type of ecosystem;[66] and • Type of business activity. Extent of land/freshwater/ocean ecosystem conserved or restored (km²), split into:	Target 1 (A.2 Extent of natural ecosystems), Target 2, Target 5, Target 11 (B.1 Services provided by ecosystems)

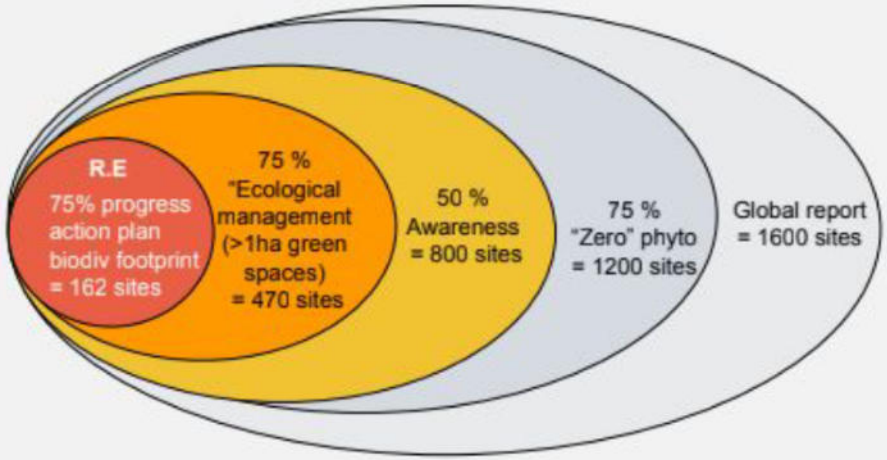
How to do it?

03 | Biodiversität in der Praxis
Systematischer Ansatz

Basis: systematische Abfrage aller Standorte: Größe, Anteil unversiegelter Fläche, Nähe zu Schutzgebieten, Vorkommen geschützter Arten → Auswahl der zu betrachtenden Standorte.

- Handlungsfokus auf Standorte mit den größten Umweltherausforderungen bzw. größter Sensibilität
  > "Ziel aus Unternehmenszweck"
- aber auch gezielte Aktionen in breiterem Rahmen an anderen Standorten
  > "Ziel aus Umweltplan"

  um die Transformation der Gruppe zu ökologischeren Praktiken voranzutreiben



Eigene Darstellung

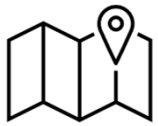
Was können Unternehmen jetzt tun?



- Nicht von der Komplexität entmutigen lassen



- Unterstützung von NGOs / Expert*innen einholen – Ein Großteil der Frameworks und Tools ist frei verfügbar



- (Eigene) Standorte analysieren und entsprechend priorisieren – Richtung Sourcing / Lieferkette vorarbeiten (LCAs können helfen)



- Bündnisse(n) beitreten / bilden



- Bzgl. Berichterstattung: Entwicklungen der EFRAG begleiten, im speziellen der Sektorstandards und der Guidance Materials

Was Finanzinstitute jetzt tun sollten

Eigene Biodiversitätsstrategie erstellen und darüber nach CSRD berichten



Unternehmen „dazu animieren“, dies baldmöglichst auch zu tun

Unsere Arbeit als NABU

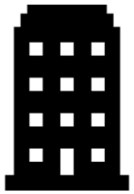


Die Berichte der Unternehmen kritisch betrachten und ggf. darauf reagieren









Unternehmen bei der Umsetzung der CSRD unterstützen

Bei Fragen zum Thema können Sie mich gerne kontaktieren



NABU-Bundesgeschäftsstelle

Max Kolb

Charitéstraße 3

10117 Berlin

Tel. 0173 533 1792

Max.Kolb@NABU.de

www.NABU.de