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### GLOBAL BIODIVERSITY SCORE

Assessing the biodiversity footprint of companies and financial assets



Go to <u>www.menti.com</u> and enter the code: **8146 8212** 



26<sup>th</sup> of January, 2023

### GLOBAL BIODIVERSITY SCORE

Assessing the biodiversity footprint of companies and financial assets

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26<sup>th</sup> of January, 2023

### GLOBAL BIODIVERSITY SCORE

### Assessing the biodiversity footprint of companies and financial assets

26th of January, 2023





### Agenda

16:00-16:10		Opening of the webinar and welcome participants	
16:10-17:20	The Global Biodiversity Score and its environment	<ul> <li>Context of the biodiversity footprint</li> <li>Methodology of the Global Biodiversity Score (GBS)</li> <li>The B4B+ Club</li> <li>Biodiversity Footprint Assessment &amp; SBTN's stepsTNFD &amp; proposals for financial institutions</li> <li>GBS trainings</li> </ul>	
17:20 - 17:30	Common standard	Towards a common standard for biodiversity footprint	
17:30-17:45	Case study: Pre-feasibility study to assess GRTgaz's biodiversity footprint	Kevin Mozas, Blooming	



# CDC Biodiversité



Violette Pradère Project officer – Finance





### CDC Biodiversité, a company dedicated and committed to biodiversity

- > Private subsidiary of the Caisse des Dépôts et Consignations Group, the biggest public financial institution in France.
- CDC Biodiversité is a French consulting & engineering firm specialized in positive actions for biodiversity, biodiversity sustainable management (biodiversity offsets), and the measurement of corporate biodiversity footprint.

#### CDC Biodiversité has a wide range of services for different stakeholders with the aim of protecting biodiversity



#### Long-term restoration and ecological management

- Ecological compensation actions for companies
- ✓ Voluntary ecological restoration actions
- Provision of long-term land investments for the conservation of natural areas
- $\checkmark$  Promoting biodiversity in cities

#### Training and research

- Research and publication on economics & biodiversity topics
- Realization and presentation of training modules for all economic actors

#### Studies and engineering

- ✓ Strategy and integration of biodiversity into economic models
- ✓ Development and implementation of biodiversity footprint measurement solutions for public and private actors
- $\checkmark$  Creators of the Global Biodiversity Score



#### Team members



CDC BIODIVERSITÉ



### GLOBAL BIODIVERSITY SCORE

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#### Let's start by getting to know each other...



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# Biodiversity footprint: context and overview



Violette Pradère Project officer – Finance





#### Context : a massive loss of ecological integrity





65% 32% Global average Global terrestrial terrestrial MSA MSA loss

#### 9.5%

Global terrestrial MSA loss between 2010 and 2050





58.5% 32% Global average Global terrestrial terrestrial MSA MSA loss in 2010





#### 10

#### 5 main pressures are causing biodiversity erosion

> Indirect drivers translate into direct pressures resulting in a loss of biodiversity



### Lack of a satisfactory framework to measure impacts

> For most of the activities impacting biodiversity, there is no satisfactory framework to measure, avoid, reduce and offset their impacts





#### The GBS fits into the Global Biodiversity Framework

> The GBS makes it possible to take into account business actions and align them with international targets



#### The GBS fits into the Global Biodiversity Framework



GBS supports target 15 of the GBF, allowing businesses to:

 Measure and report their impacts and dependencies on biodiversity;

> Receive recommendations on how to reduce these negative impacts and increase positive impacts;

> Monitor the impacts of actions undertaken.





Biodiversity loss: planetary boundary crossed for functional biodiversity



#### 3 major trends are driving companies to measure their impacts

1. Management of operational and market risks and opportunities

2. Demand from investors, that will make unsolicited assessments

3. Future regulations





### The GBS also allows businesses to follow the SBTN program

> The GBS is one of the tools that supports businesses involved in the Science Based Target Network to set relevant targets with regards to the planetary boundaries for the steps 1, 3 and 5.





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### What biodiversity measurement tools do you know of?



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#### Biodiversity footprint existing tools' mapping

> The GBS focuses on companies and assets portfolios but still meet with the other dozen of existing tools at the global level.









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#### Do you think that your company might be interested in doing a Biodiversity Footprint Assessment?



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# Global Biodiversity Score

## presentation



Vincent Guénon Research officer – Finance





GBS's metric: MSA% - describes ecosystem's integrity between 0% and 100%

#### FOREST ECOSYSTEM



#### PASTURE ECOSYSTEM



#### The Mean Species Abundance (MSA): computation

- Only account for species present in undisturbed situation
- Ratios of species abundance between observed and undisturbed states can't exceed 1





# The GBS evaluates the fraction of biodiversity integrity lost or gained on a given surface, in MSA.km<sup>2</sup>

The unit used by the GBS integrates the MSA on the impacted surface

MSA x km<sup>2</sup>

Biodiversity loss or gain in % MSA

Impacted surface in km<sup>2</sup>

An impact of 1 MSA.km<sup>2</sup> is equivalent to the destruction of 1 km<sup>2</sup> of undisturbed natural ecosystem









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## According to you, which aspects of biodiversity are measured by the MSA ?



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#### The Global Biodiversity Score tool: methodology



#### EXAMPLES







#### The Global Biodiversity Score tool: data examples



#### EXAMPLES

Case of a poultry meat business : one of the impacts will relate to poultry feed production



#### The GBS covers the key pressures for terrestrial and freshwater biodiversity



DIRECT DRIVERS

Land/sea use change Direct exploitation Climate change

Pollution Invasive alien species Othore





# The GBS accounts separately for static (stocks) and dynamic impacts (variation of stocks)



Static impacts: accumulated negative impacts

**Dynamic impacts:** periodic gains or losses over the period assessed – *e.g., dynamic impact associated to* +100 m<sup>2</sup> of storage area during Year N



# The GBS accounts separately for static (stocks) and dynamic impacts (variation of stocks)



**Static impacts:** accumulated negative impacts – in N+1, the  $100m^2$  of the storage area built during the previous year are now accounted in the static impacts.

**Dynamic impacts:** periodic gains or losses over the period assessed



# The concept of "Scopes" allows to consider the impacts of the entire value chain









### GLOBAL BIODIVERSITY SCORE

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# Does your company use the notions of Scopes 1, 2 and 3 from the GHG Protocol ?



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#### Corporate biodiversity targets: quantitative targets

COMPANY	INDUSTRY	TARGETS			
		STATE OF BIODIVERSITY	PRESSURES	OTHERS	
Acciona	Building	Neutral biodiversity footprint			
Alpro	Food	<ul> <li>No official target yet. Seeks to be One Planet Compatible.</li> </ul>			
ASN Bank	Finance	<ul> <li>Net positive effect on biodiversity by 2030</li> </ul>			
Danone	Food		<ul> <li>Zero deforestation by the end of 2020</li> <li>Promotion of regenerative agriculture practices in favour of animal and plant biodiversity</li> <li>25% reduction of the total volume of water consumption by 2030 &amp; action plan for water-stressed watersheds</li> <li>Carbon neutrality by 2050</li> </ul>		
Grupo Red Eléctrica	Energy	<ul> <li>Positive net impact on natural capital in the vicinity of its facilities in 2030 (Scope 1)</li> </ul>	<ul> <li>Reduction of water consumption in all work centres to 6.5 m<sup>3</sup>/employee/year in 2030</li> <li>100% reduction in the use of phytosanitary products in substations in 2030</li> </ul>	<ul> <li>Zero single-use plastics in 2030</li> <li>0% waste to landfill in 2030</li> <li></li> </ul>	





#### Corporate biodiversity targets: quantitative targets

COMPANY	INDUSTRY	TARGETS			
		STATE OF BIODIVERSITY	PRESSURES	OTHERS	
GSK	Pharmaceuticals	• Net positive impact on nature by 2030			
Iberdrola	Energy	<ul> <li>No Net Loss of biodiversity by 2030.</li> <li>Ensure that new facilities deliver a net positive impact on biodiversity, where possible (Scope 1)</li> </ul>	<ul> <li>Reducing its CO2 emissions by 50% in 2030, with respect to 2007 and becoming carbon neutral by 2050, with its emissions in Europe projected to be almost zero by 2030.</li> </ul>	Avoiding new infrastructures in designated conservation areas	
Kering	Luxury	<ul> <li>Net positive impact on biodiversity by 2025 (regenerating &amp; protecting 6x the total land footprint of its supply chain)</li> </ul>	<ul> <li>Convert 1 million ha of farms and rangelands in its supply chain landscapes into regenerative agriculture by 2025</li> </ul>	Protect an additional 1 million ha of critical, 'irreplaceable' habitat outside of its supply chain by 2025	
ĽOréal	Cosmetics		<ul> <li>Flat land occupancy vital to the sourcing of ingredients compared to 2019</li> </ul>	<ul> <li>100% sustainable sourcing of bio-based materials by 2030 (none linked to deforestation)</li> <li>100% of sites with positive impacts on biodiversity compared to 2019, by 2030</li> </ul>	
Solvay	Chemistry		<ul> <li>-30% pressure on biodiversity by 2030 compared to 2018</li> </ul>		





# The GBS assesses the dependency on ecosystem services for direct operations and the supply chain

The score ranges from 0% (no known dependency) to 100% (very high dependency). The dependency score is calculated with two methodologies:

- Average dependency score: average dependency of a company or portfolio on all ecosystem services,
- **Critical dependency score**: share of a company or portfolio that is critically dependent, *i.e.* not substitutable, on at least one ecosystem service.

#### FOCUS ON ECOSYSTEM SERVICES

Ecosystem services are services provided by biodiversity that enable or facilitate human activities, particularly economic ones.

The ENCORE database lists 21 ecosystem services based on the CICES (Common International Classification of Ecosystem Services) classification. To obtain the definition of the 21 ecosystem services, click on this link.





# The GBS assesses the dependency on ecosystem services for direct operations and the supply chain

The dependency scores can be detailed per sector of activity and per ecosystem services.



Figure 10: Scope 1 dependencies for all 13 "benchmark industries" distinguished by CDC Biodiversité






# The B4B+ Club



Elisa Magueur Research officer – B4B+ Club





# GBS ecosystem



# Members and partners of the B4B+ Club



## > Goals of the B4B+ Club

- Understand how biodiversity footprint assessment tools can serve corporate decisions, investment decisions and external reporting.
- Anticipate **financial**, **regulatory** and **market developments** with regard to the reduction of the biodiversity footprint
- Ensure the adaptation of the GBS to the constraints and needs of companies and allow its implementation through case studies

- Keep companies informed about the assessment of the biodiversity footprint through the intervention of external experts and regular bibliographic monitoring
- Assist in carrying out biodiversity footprint assessments via **technical support**





# Detailed content of the B4B+ Club

### Stakeholders ecosystem

- Annual meetings with the members (including distinct working groups for consultants, financial institutions and value chain)
- Network of businesses and experts on biodiversity footprinting
- Sharing best practice and feedback

### --- Literature review

- Regular literature updates on biodiversity footprint assessment
- Presentation of GBS upgrades and new developments

### .... Tool and capacity building

- Technical support via webinars and telephone (5 h of individual support included)
- Possibility of having a case study (starting at EUR 7500 excluding VAT)
- Priority access to training courses and discount for the training "Fundamentals of biodiversity footprint" (-20%)

Included trademarks licence: 1 licence for internal use or 2 nominative licences for commercial use

# New working groups to be launched in 2023:

- Biodiversity credits working group
- Sectoral working groups (Energy utilities, Textiles)

### **Case studies**

Do not hesitate to reach out to us if you have any innovative topic for a case study (invasive alien species, overexploitation – or « typical » case studies).





B4B+Club fee schedule	Fee (EUR, excl. VAT)
Basic membership (including access to 1 working group (WG) + 1 plenary)	€8,500
Fee per additional WG:	€1,500
Membership: 2 WG + 1 plenary	€10,000
Membership: 3 WG + 1 plenary	€11,500
Membership: 4 WG + 1 plenary	€13,000

Discount if the subscription includes the biodiversity footprinting working group: €500

Discount for a membership of 3 years or more: €500 (cumulative with the previous discount)



# GBS's licences



License fee for investors and companies (out of the B4B+ Club) : 1500€ excl. VAT/ year



# B4B+ Club: Technical support

### > The technical support via the B4B+ Club

- The GBS being in constant development, technical problems may occur. B4B+ members have access to **technical support**, via a quarterly **webinar** and by **phone**
- CDC Biodiversité will also ensure that software problems that make it impossible to calculate impacts are resolved within one working week
- Please be aware that the technical support is limited to users running Windows and using Microsoft Excel.



Tickets: a ticket system has been set up to answer questions
from Club B4B+ members
→ 5h per year of support included

### Technical support webinars

- Technical support webinars are held 5-6 times a year
- It is also possible to request individual times for confidential matters





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Do you think that your company might be interested in joining the Club of Business for Positive Biodiversity (B4B+ Club)?



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# Biodiversity footprint assessments



Amandine Kemmel Research officer - BFA for companies





# Main steps of a biodiversity footprint assessment (BFA)

A GBS-based Biodiversity Footprint Assessment follows 4 steps:



After that, and in line with the Science Based Targets Network (SBTN)'s framework, companies can **Act** to avoid and reduce their impact on biodiversity. They can also regenerate and restore ecosystems or contribute to system-wide change (transform)<sup>1</sup>. Finally, companies can **monitor** their biodiversity footprint and observe how their actions contribute to align with a trajectory beneficial to biodiversity<sup>2</sup>.

47 <sup>1</sup>Corresponding to Step 4 "Act" : avoid, reduce, restore & regenerate, transform (from the SBTN's framework) <sup>2</sup>Corresponding to Step 5 "Track" : monitor, report, verify (from the SBTN's framework)



Generi	c data —————		→ More q	ualitative data for the GBS
General	Products	<b>Raw materials</b> purchased and/or produced amounts (t)	Physical flows	Pressures
Financial : purchases and turnover	<b>Transformed products:</b> purchased and/or produced amounts in LCA functional unit (kg, t, m <sup>3</sup> ),	<b>Crops</b> : each crop (wheat, maize) and location of origin	Greenhouse gas: emissions (t) of each gas	Land use: surfaces (ha) occupied and transformed per GLOBIO category (urban area, natural forest) and location of the surfaces
	Electricity: kWh of electricity consumed (only in GBS 1.4.0 with an ecoinvent licence)	Metals and minerals: each metal or mineral and location of origin	Hydrological disturbance: volumes (m <sup>3</sup> ) of withdrawn water (and location of catchment) and volumes (m <sup>3</sup> ) of consummed water	<b>Eutrophication:</b> concentrations of emitted phosphorus and nitrogen and location of emissions
	all input data in the GBS: some	Woodlog: each wood type (hardwood/softwood) and location of origin	<b>Ecotoxicity:</b> emissions (kg) of ecotoxic substances and emission areas (air, soil)	
<ul> <li>will not be required, depending on the project</li> <li>Minimum data required for the assessment</li> <li>Data also collected for the carbon footprint (or outputs from the carbon footprint)</li> <li>48</li> </ul>		Livestock: each animal product (eggs, meat, milk) and location of origin	<b>Eutrophication:</b> amounts (kg) of emitted phosphorus and nitrogen and location of emissions	
		Grass: grazed grass and location of orign		
		Oil & gas: oil and gas and location of consumption	GLOF GBS BIOD SCOL	INERSITY CDC BIODIVERSITÉ

# A biodiversity footprint assessment following SBTN recommendations

The SBTN methods, tools and guidance are under development and the GBS offers partial elements to be improved, on ecological integrity (the SBTN makes no representation that the tools presented here will be appropriate to setting an SBT for nature when SBTN's methods are complete).



recommendations are available

**CDC** BIODIVERS

GLOBAL BIODIVERSITY SCORE ®

All figures and results in illustrations are fictitious

 $\rightarrow$  Locate impacts and dependencies in the

 $\rightarrow$  Identify major impacts of the company

value chain

# The results can also be put into perspective

### Comparison to global orders of magnitude and translation into area equivalents

### Scope 1 – Terrestrial impact intensities

### Terrestrial Dynamic: 2 MSA.m<sup>2</sup>/k€

Loss equivalent to the area of Monaco city for each billion  ${\ensuremath{\varepsilon}}$  of turnover

### Terrestrial Static: 400 MSA.m<sup>2</sup>/k€

Loss equivalent to the area of 4 times Paris for each billion  ${\ensuremath{\varepsilon}}$  of turnover

### Global impacts

### Terrestrial Dynamic: 300 000 MSA.km<sup>2</sup>

Loss equivalent to the area of Germany every year

### Terrestrial Static: 46 000 000 MSA.km<sup>2</sup>

Loss equivalent to the area of Europe, North America and Oceania combined

### Aquatic Static: 2 600 000 MSA.km<sup>2</sup>

Loss equivalent to the area of North American Great Lakes





# CDC Biodiversité is developing industry benchmarks to help the assessment of companies' biodiversity performance

First version of sectoral **benchmark sheets** for the industries of **AGRICULTURE & AGRIFOOD** and **CHEMICALS** published early november 2021. The benchmark sheet for the **RAW MATERIAL EXTRACTION** sector is under consultation

### Benchmark sheets:

- Agriculture & Agrifood [link]
- Chemicals [link]
- Construction [link]
- Technical annex [link]

For more information: [link]

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Sectors	Status	High-priority sectors targeted by the National Biodiversity Action Plan
Agriculture Agri-food	Published	Х
Raw material extraction	Under consultation	
Construction sector	Under development	Х
Chemicals industry	Published	х
Energy (production and supply of electricity)	Under development	х
Manufacture of electrical equipment	Under development	
Manufacturing industry		
Distribution sector		
Waste and waste management sector		
Transport		
Financial services		
Non-financial services and other activities		
Processing		





According to the development of the GBS and the publication of benchmark factsheets, industry sectors can be prioritized and some of them may be more complex to address with the GBS.

Mature sectors, with high impacts	Intermediate sectors	Complex sectors, with lower impacts
<ul> <li>Raw materials extraction</li> <li>Agriculture &amp; Agri-Food</li> <li>Energy</li> <li>Electrical and electronic equipment</li> </ul>	<ul> <li>Chemicals &amp; Cosmetics</li> <li>Textile industry</li> <li>Processing</li> <li>Transport</li> <li>Manufacturing industry</li> </ul>	<ul> <li>Distribution</li> <li>Building sector</li> <li>Waste and waste management</li> <li>Non financial services</li> <li>Financial services</li> <li>Consulting</li> <li>Audit</li> <li>Media</li> </ul>



# Terms and conditions of a biodiversity footprint assessment with the GBS

### Duration and budget of each biodiversity footprint assessment vary according to different criteria:

- □ Type of assessment conducted:
  - Screening of impacts with financial data (+ possibly GHG emissions and/or land use in Scope 1)
  - **Biodiversity footprint assessment** (robust assumptions and more complete data)
- Assessed perimeter
- Addressed sectors
- **Quality of the data** available:
  - Format adapted or not to the GBS nomenclature
  - Quantity of missing data and complexity of the assumptions to be applied
- □ Reporting levels for the results and analysis (in general, 1 to 5)
- □ Analysis of reduction actions with trajectory to 2050 (generally 3 to 4 actions)

### Additional options:

- Elements according to SBTN's recommendations, on ecological integrity
- □ Specific developments of GBS modules or impact factors







# More than 40 assessments realised or undergoing, by January 2023

COMPANY	SECTOR	ASSESSMENT	ASSESSORS	PUBLIC RESULTS	YEAR OF ASSESSMENT
2020 – 2 companies					
Schneider Electric	Electrical and electronic equipment	Schneider Electric's end to end Biodiversity Footprint Assessment #1	CDC Biodiversité, PRé sustainability	White paper - Sept. 2020	2020
Decathlon	Distribution sector	Biodiversity Footprint Assessment #1	Decathlon	No	2020
2021 – 23 companies					
Vattenfall	Energy (production and supply of electricity)	Assessment of Vattenfall biodiversity footprint in line with the SBTN's guidance #1	CDC Biodiversité, Deloitte	No	2021
Nestlé Waters France	Agriculture and Agri-Food	Nestlé Waters 4 brands Biodiversity Footprint Assessment #1	CDC Biodiversité, TBC BioPerf.biz	No	2021
Hermès International	Manufacturing industry	Biodiversity Footprint Assessment #1	CDC Biodiversité, WWF	Document d'Enregistrement Universel 2021 (p155)	2021
Almo Nature Benefit SpA	Agriculture and Agri-Food	Benchmark report for the cat & dog pet food industry	CDC Biodiversité,	No	2021
Adeo	Distribution sector	Biodiversity Footprint Assessment #1	B&L	No	2021
Agrifood company	Agriculture and Agri-Food	Sector level materiality assessment #1	Utopies	No	2021
 2022 – 17 companies					
Uniper	Energy (production and supply of electricity)	Biodiversity Footprint Assessment #1	CDC Biodiversité, TBC,	No	2022
Fortum	Energy (production and supply of electricity)	Biodiversity Footprint Assessment #1	CDC Biodiversité, TBC,	No	2022
Chloé	Manufacturing industry	Biodiversity Footprint Assessment #1	CDC Biodiversité, ,	No	2022
 2023 – 1 company					
Schneider Electric	Electrical and electronic equipment		CDC Biodiversité,	No	2023
54			GBS BIODIV SCORE	Ersity CDC BIODI	/ERSITÉ

# More than 40 assessments realised or undergoing, by January 2023

COMPANY	SECTOR	ASSESSMENT	ASSESSORS	PUBLIC RESULTS	YEAR OF ASSESSMENT
2021 – 23 companies					
Food service company	Agriculture and Agri-Food	Sector level materiality assessment #1	Utopies,	No	2021
Engie	Energy (production and supply of electricity)	Sector level materiality assessment #1	Utopies,	No	2021
UTMB (Ultra Trail du Mont Blanc)	Non financial services and other activities	Sector level materiality assessment #1	Utopies,	No	2021
ADEME	Non financial services and other activities	Biodiversity Footprint Assessment on pilot sites	CDC Biodiversité, Camille Accolas	No	2021-2022
La Française des Jeux	Non financial services and other activities	Case study on gaming materials	CDC Biodiversité, with partnership of FSC,	No	2021-2022
Multinational Leisure company	Non financial services and other activities	Biodiversity Footprint Assessment #1	Biodiv'Corp	No	2021-2022
Picard	Agriculture and Agri-Food	Biodiversity Footprint Assessment #1	Biodiv'Corp	No	2021-2022
TSE (Third Step Energy)	Energy (production and supply of electricity)	Biodiversity Footprint Assessment #1	Biodiv'Corp	No	2021-2022
Charcoal company	Processing	Biodiversity Footprint Assessment #1	Blooming	No	2021-2022
Energy company #1	Raw materials extraction	Preliminary study	Blooming	No	2021-2022
Multinational professional services company	Non financial services and other activities	Sector level materiality assessment	ТВС	No	2021-2022
Nestlé Waters UK	Agriculture and Agri-Food	Biodiversity Footprint Assessment #1	ТВС	No	2021-2022
Telecommunication company	Non financial services and other activities	Biodiversity Footprint Assessment #1	ТВС	No	2021-2022
Retailer company	Agriculture and Agri-Food	Sector level materiality assessment #1	ТВС	No	2021-2022
Technology company #1	Non financial services and other activities	Sector level materiality assessment #1	ТВС	No	2021-2022
Technology company #2	Non financial services and other activities	Sector level materiality assessment #1	ТВС	No	2021-2022
Energy company #2	Energy (production and supply of electricity)	Case study on pilot sites	TBC	No	2021-2022

GLOBAL IBIODIVERSITY CDC BIODIVERSITÉ

# More than 40 assessments realised or undergoing, by January 2023

COMPANY	SECTOR	ASSESSMENT	ASSESSORS	PUBLIC RESULTS	YEAR OF ASSESSMENT
2022 – 17 companies					
Uniper	Energy (production and supply of electricity)	Biodiversity Footprint Assessment #1	CDC Biodiversité, TBC,	No	2022
Fortum	Energy (production and supply of electricity)	Biodiversity Footprint Assessment #1	CDC Biodiversité, TBC,	No	2022
Chloé	Manufacturing industry	Biodiversity Footprint Assessment #1	CDC Biodiversité, ,	No	2022
Société du Grand Paris	Building sector	Biodiversity Footprint Assessment #1	CDC Biodiversité, ,	No	2022
Groupement Les Mousquetaires	Distribution sector	Biodiversity Footprint Assessment #1	Biodiv'Corp	No	2022
Energy company #3	Energy (production and supply of electricity)	Biodiversity Footprint Assessement #1	BioPerf.biz,B&L	No	2022
GGL Group	Building sector	Biodiversity Footprint Assessment #1	Blooming,	No	2022
Decathlon	Distribution sector	Biodiversity Footprint Assessment #2	Decathlon,	DPEF 2021	2022
Food company	Agriculture and Agri-Food	Biodiversity Footprint Assessment #1	TBC,	No	2022
Real estate company	Non financial services and other activities	Biodiversity Footprint Assessment #1	TBC,	No	2022
Renewable energy company	Energy (production and supply of electricity)	Biodiversity Footprint Assessment #1	TBC,	No	2022
Cosmetics company #2	Chemicals industry	Biodiversity Footprint Assessment #1	Utopies,	No	2022
Building company	Building sector	Biodiversity Footprint Assessment #1	Utopies,	No	2022
Transportation company	Transport	Biodiversity Footprint Assessment #1	Utopies,	No	2022
Legrand	Electrical and electronic equipment	Biodiversity Footprint Assessment #1	CDC Biodiversité, I Care,	No	2022
Fnac Darty	Distribution sector	Sector level materiality assessment #1	CDC Biodiversité, ,	No	2022
Orano	Raw materials extraction	Biodiversity Footprint Assessment #1			
2023 – 1 company					
Schneider Electric	Electrical and electronic equipment	Biodiversity Footprint Assessment #2	CDC Biodiversité,	No	2023





The GBS team from CDC Biodiversité and GBS-trained assessors can help to conduct your biodiversity footprint assessment.





See the list or GBS-trained assessors on <u>CDC</u> <u>Biodiversité's website</u>

Jeanne Barreyre
Théophile Bellouard
Sylvain Boucherand
Véronique Dham
Olivier Schär
Kevin Mozas
Alexis Costes
Arthur Pivin
Eliette Verdier

Atos Axa Climate B&L évolution SCOP EC BiodivCorp BioPerf.biz Blooming Carbone 4 Carbone 4 I Care & Consult



# TNFD & proposals for financial institutions



Vincent Guénon Research officer – GBS Finance





# GBS proposals for biodiversity footprint assessment

> The GBS allows companies and investors to assess their biodiversity footprint



# Regulatory context

	FOR COMPANIES		FOR FINANCIAL	INSTITUTIONS
In	Until 2021	Since 2021	2021 (2023 for biodiversity)	Since 2021
Europe	NFRD	CSRD	European Taxonomy	SFDR
•	Corporate reporting obligations	Increased requirements and alignment of reporting with the taxonomy, larger number of companies concerned	Ranking of sustainable sectors according to six categories, including biodiversity	Transparency obligations on financial products and reporting
To be reported		Impacts and dependencies on biodiversity	Publication of the share of sustainable investment	% of investments in companies whose sites/operations are located in/near biodiversity sensitive areas
In France I I	DPEF	To be defined	Article 173 (2015 ) then Article 29 of the Loi TEC (2021)	
To be reported			Physical & transition risk, alignment of investment portfolios with biodiversity targets	





Asset	How to study it?
Listed shares and bonds	Turnkey with BIA-GBS
Private equity, infrastructure, real estate	CDC Biodiversité's customised consultancy services
Other assets	Not covered to date, contact us if needed



# GBS for listed assets - BIA-GBS

# The BIA-GBS database was created by CDC Biodiversité and Carbon4 Finance, an environmental data expert.



Carbon4 finance

Launched in July 2021

Goals:

- Measure the **impacts** of investment portfolios on biodiversity
- Feed the **reporting** of financial institutions on biodiversity

Coverage:

- Listed shares and bonds
- Sovereign bonds

Among the **first users**:

- La Banque Postale Asset Management
- MAIF (see example)
- Caisse des Dépôts GDA
- La Financière de l'échiquier
- Vontobel Asset Management (USA)...

The activities of the organisations financed by MAIF have a static terrestrial impact of 2,008 MSA.km<sup>2</sup>, which is almost equivalent to the artificialization of the surface of the Yvelines department. In addition, these activities contributed to a new (dynamic) terrestrial impact over the year of 58 MSA.km<sup>2</sup>, which represents half of Paris intra-muros.



# The GBS follows the double-materiality approach, in line with the French article 29 & TNFD

The principle of double-materiality consists in the study of physical and transition risks. It has been adopted in France by Article 29 of the LEC law.



# The LEAP process of the TNFD and BIA-GBS

Locate Evaluate Assess Prepare the interface with nature dependencies & impacts to respond & report material risks & opportunities • X L1: Business footprint E1: ID of relevant environmental A1: Risk and opportunity P1: Strategy & resource identification assets and ecosystem services allocations 12: Interface with nature E2: ID of dependencies & impacts A2: Existing risks mitigation & P2: Performance management L3: Priority location opportunity management identification E3: Dependency analysis P3: Reporting A3: Additional risks mitigation & L4: Priority sector E4: Impact analysis P4: Presentation risk and opportunity identification Already feasible with BIA-GBS management Partially feasible - under To date, BIA-GBS provides the impacts and the A4: Risk and opportunity development dependencies for the whole portfolio and therefore materiality assessment skip the "L". The use of asset-based data would allow Partially feasible - under BIA-GBS to deepdive into the "L".

development

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This information is only binding on CDC Biodiversité and Carbon4 Finance and has not been submitted to the TNFD for validation.



# GLOBAL BIODIVERSITY SCORE

Assessing the biodiversity footprint of companies and financial assets





Ask your questions on Mentimeter

# Would you be interested in the GBS's proposals for financial institutions ?



Go to <u>www.menti.com</u> and enter the code: **8146 8212** 



# GBS Trainings



Elisa Magueur Research officer – B4B+ Club







# Fundamentals of biodiversity footprint

Biodiversity footprint & reporting for financial institutions



Understanding biodiversity erosion challenges and the key concepts of footprint assessment



Getting to know the **regulatory framework**, related **risks** and **tools and initiatives for the financial sector** 

# GBS training Level 1

GBS training Level 2



**Introduction to the GBS** tool and to Biodiversity Footprint Assessments



Mastering the tool and conducting Biodiversity Footprint Assessments





Possibility of intra-company trainings

# 2 trainings dedicated to the GBS tool



GLOBAL BIODIVERSITY SCORE ®

**CDC** BIODIVER



Pre-register here

# New 2022 training

### Fundamentals of biodiversity footprint

# OBJECTIVE

Understand the stakes and key concepts of biodiversity footprint assessment

### **CONTENT**

- Understand the causes and stakes around biodiversity loss
- Get familiar with the international and regulatory frameworks
- Present the main concepts involved in biodiversity footprinting (metrics, accounting, existing tools)
- Introduce how companies can set quantified biodiversity targets and reverse the trend of biodiversity loss

### FOR WHOM

Anyone willing to gain fundamental knowledge on biodiversity footprint assessment and the current international and regulatory frameworks

### PRACTICAL INFORMATION

#### Blended learning: • Online auto

- Online autonomous course
- Live class: Case study (1.5 hrs)



Date: March 30<sup>th</sup> | June 1<sup>st</sup>



<u>Price:</u> € 500 per person (VAT excl.) (€400 for B4B+ Club members)

### PREREQUISITES

- Knowledge related to biodiversity & ecosystem services
- English spoken

re-register here







# GLOBAL BIODIVERSITY SCORE

Assessing the biodiversity footprint of companies and financial assets





Ask your questions on Mentimeter

Would you be interested in a training to better understand the fundamentals of the biodiversity footprint and use the GBS? (Level 1/Level 2)



Go to www.menti.com and enter the code: 8146 8212





# New 2022 training

# **Biodiversity footprint & reporting** for financial institutions



Get familiar with biodiversity footprint framework and regulations, related risks, and tools and initiatives of the financial sector regarding biodiversity

### CONTENT

- Get familiar with the biodiversity footprint framework and key players for financial institutions
- Understand biodiversity footprint regulations for financial institutions ٠ (European Taxonomy, TNFD, SFDR, French Article 29,...)
- Learn more about the double materiality approach
- Discover the tools and initiatives of the financial sector regarding biodiversity footprint

### FOR WHOM

Anyone willing to understand the stakeholders, regulation, and initiatives regarding biodiversity footprint for financial institutions

### PRACTICAL INFORMATION



#### Format:

- 2 half-days (2\*3h30)
- Online class with biodiversity and GBS experts • working with financial institution
- Date: April 12 & 13 (PM) | June 13 & 14 (PM)
- Group: 8 participants for effective learning
- Price: €1600 per person (VAT excl.)

### PREREQUISITES

- Validation of Fundamentals of biodiversity footprint training
- English spoken









Assessing the biodiversity footprint of companies and financial assets





Ask your questions on Mentimeter

# Would you be interested in the training "Biodiversity footprint & reporting for financial institutions"?



Go to <u>www.menti.com</u> and enter the code: **8146 8212** 


# Towards a common standard for biodiversity footprint



Elisa Magueur Research officer – B4B+ Club





## Main convergence and reporting frameworks

#### > CDC Biodiversité and the GBS are aligned and involved in the major reporting and convergence frameworks

Taskforce on Nature-related Financial Disclosures (TNFD)

Corporate Sustainability Reporting Directive (CSRD), EU Green taxonomy & Sustainable Finance Disclosure Regulation (SFDR)

Article 29 of the French Energy and Climate law



**RFPORTING** 

European Commission Ecosystem :

- Business @ Biodiversity (B@B)
- o ALIGN

Science Based Target Network (SBTN)



## Align project



**Objective**: to converge from a technical point of view on these topics, in order to allow companies to have a common vocabulary and to have compatible and coherent tools for different uses



2021



#### Deliverables:

- <u>Assessment of biodiversity measurement approaches for</u> <u>businesses and financial institutions</u> (Lammerant 2019)
- <u>Biodiversity Measures for Business: Corporate biodiversity</u> <u>measurement and disclosure within the current and future</u> <u>global policy context</u> (UNEP-WCMC 2020)

2023

Measurement standard



## Biological Diversity Protocol (BD Protocol)

- A protocol providing a common conceptual framework on accounting for biodiversity impacts
- Very promising initiative, the first report was published in March 2021 (<u>consultation</u> <u>report</u>)

Table: Statement of Biodiversity Position for the Cossure project

				1 5	
Assets	(A)		Accur	nulated negative impacts (C)	
			Ecosystem accounts	Hectares equivalents (MSA.ha)	Percentage (%)
			Regular grasslands MSA 30%	189	53%
Ecosystem accounts	Hectares (ha)	Percentage (%)	Improved grasslands MSA 60%	34.8	10%
			Accumulated positive impacts (B)		
			Ecosystem accounts	Hectares equivalents (MSA.ha)	Percentage (%)
Regular grasslands MSA 30%	270	76%	Regular grasslands MSA 30%	81	23%
Improved grasslands MSA 60%	87	24%	Improved grasslands MSA 60% 52.2 15%		15%
Total	357	100%	Total	357	100%





## Case study – GRTgaz









Pre-study for the assessment of GRTgaz's biodiversity footprint with the Global Biodiversity Score

*Speaker :* Kevin MOZAS - Blooming



## Blooming in brief



Biodiversity:

- a cross-cutting approach to environmental issues
- an inseparable ally of the economy

Supporting companies in integrating and promoting biodiversity-related issues.





## Our mission

- That any company can contribute on its own scale to the preservation of biodiversity.
- ✓ Demonstrate to companies their interest in acting
- ✓ Biodiversity knows no borders !



#### Biodiversity on site

#### **Biodiversity strategies**

#### Training and awareness



- ✓ Webinars
- ✓ Sector conferences
- ✓ Awareness workshops
- ✓ Business & Biodiversity training

- ✓ Risks & Opportunities audits
- $\checkmark$  Definition of indicators
- ✓ Biodiversity footprint evaluation

Instilling

- ✓ Action plans and strategies
- ✓ Extra-financial reporting
- ✓ Commitments, recognitions & labels

SCIENCE BASED TARGETS NETWORK



### Structuring





- ✓ Sites adaptation & renaturation
- $\checkmark$  Reduction and compensation of impacts
- ✓ Investment in natural capital



## **GRTgaz in brief**

Discreet but important infrastructures



Nearly 10,000 surface installations









## 90%

of our pipelines are located in natural or semi-natural environments

## **GRTgaz in brief**

Impacts that we cannot ignore



GRTgaz's viewpoint

## **GRTgaz and the GBS**

The challenges of this pre-study

## Before embarking on this evaluation, the questions we wanted to address:

- Is the tool adapted to our model (infra linear operator)?
- What data is needed for a footprint measurement, do we have it or what effort is needed to get it?



GRTgaz is committed to fully integrating the issue of biodiversity into its CSR strategy

Intention to measure the footprint of its activities on biodiversity

Need to evaluate to what extent the GBS® is adapted to the activities carried out by GRTgaz

Need to qualify the framework in which the assessment can be performed



1- INTERVIEWS	<ul> <li>Organizational analysis &amp; scope definition</li> <li>Identification of the main sources of impacts</li> <li>Establishing data availability</li> </ul>
---------------	---

<ul> <li>2- DATA EVALUATION</li> <li>Classification of data by typology</li> <li>Evaluation of their exploitability in the GBS</li> <li>Quantification of their exploitability rates, required treatment levels and accuracy</li> </ul>
---



## Analysis of available data

- Segmented according to their associated source of impact, the data were classified :
  - by degree of exploitability
  - by GBS files concerned
  - by corresponding GBS impact factors
- Comprehensive analysis file (188 lines of data)

			Possiblite d'u'	TILISATION ET	NIVEAU DE TRAITEMENT NECES CORRES	POSSIBLITE D'UTILISATION VIA ECOINVENT				
Sources d'impacts	Données	-	Utilisable GBS 🖕	Condition d'utilisatic 🔻	Traitement / Modélisation	Fichiers GBS 💂	Facteurs d'impacts 🚽	Utilisable 🖵	Classe/produc t 🔻	Facteurs Ecoinvent
Consonnations de carburants	Quantité d'essence consommée	Litres	Oui	3- Après modélisation	- Assimilation au pétrole - Conversion litres en tonnes	5- GB\$_Commo_Oil&Gas_data-collection	Crude oil, at consumer	n.a.		
		toqCO ;	Oui	1- En l'état	•	8- GBS_Pressure_Climate-Change_data- collection	Émissions en teqCO2	n.a.		
	Quantité de diesel consommé	Litres	Oui	3- Après modélisation	- Assimilation au pétrole - Conversion litres en tonnes	5- GBS_Commo_Oil&Gas_data-collection	Crude oil, at consumer	n.ə.		
	wuantite de diesei consomme	toqCO ;	Oui	1- En l'état	•	8- GBS_Pressure_Climate-Change_data- collection	Émissions en teqCO2	n.a.		
	Quantité de GNV consommée (hors bioGNV)	kg	Oui	3- Après modélisation	<ul> <li>Assimilation au gaz naturel</li> <li>Conversion litres en tonnes</li> </ul>	5- GBS_Commo_Oil&Gas_data-collection	Natural gas, at consumer	n.a.		
	togCO / Oui 1- En l'état	1- En l'état	•	8- GBS_Pressure_Climate-Change_data- collection	Émissions en teqCO2	n.a.				
	Quantité de bioGNV consommée	kg	Non	4- n.a.	•	n.a.		non		
	dualitite de blochty consonnice	toqCO ;	Oui	1- En l'état	•	8- GBS_Pressure_Climate-Change_data- collection	Émissions en teqCO2	n.a.		
Consommation de produits chimiques	Electrode	contenants	Sous réserve	2- Après traitement	Obtention du montant d'achats	1- GBS_FinanciaLInformation_data-collection	Manufacture of electrical machinery and apparatus n.e.c. (31)	Oui	Classe	42350: Wire, rods, tubes, plates, electrodes and similar products, of bas matal or of matal carbides, costed or
	TEG/MEG	contenants	Oui	2- Après traitement	Conversion en tonnes	3- GBS_Pressure_Ecotoxicity_data-collection	Triethylene glycol + Diethylene glycol monomethyl ether	Oui	Product	metal or of metal carbides, coated or triethylene glycol + ethylene glycol monoethyl ether
	Isopropanol	contenants	Oui	2- Après traitement	Conversion en tonnes	3- GBS_Pressure_Ecotoxicity_data-collection	Isopropanol (L371)	n.a.		
	Produit_steller	contenants	Ecoinvent Sous réserve	3- Après modélisation	Sous réserve de détermination des facteurs Ecoinvent pertinents au sein de la classe identifiée	n.ə.	-	твс	Classe	Soap, cleaning preparations, perfumes and toilet preparations
	Huile	contenants	Oui	2- Après traitement	Conversion en tonnes	7- GBS_Products_data-collection	lubricating oil production, production mix, at plant, technology mix, 100% active substance [Europe]	Oui	Product	lubricating oil
	Graisse	contenants	Sous réserve	2- Après traitement	- Sous-réserve de validtion du proxy "lubricating oil" - Obtention du poids (tennes)	7- GBS_Products_data-collection	lubricating oil production, production mix, at plant, technology mix, 100% active substance [Europe]	Oui	Product	lubricating oil



## Results: data exploitablity



Distribution	of data	by possibility	of use in GBS
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There is a high level of exploitability of the data, including those related to the most significant issues.

		% of data by use in GBS						
Datasets	Total data	Yes	Under reserve	Ecoinvent	Ecoinvent under reserve	No	Total	
General/Total	188	74%	5%	2%	5%	14%	100%	
Land use	5	100%	0%	0%	0%	0%	100%	
Water consumption	4	100%	0%	0%	0%	0%	100%	
Gas releases	26	100%	0%	0%	0%	0%	100%	
Energy consumption	16	100%	0%	0%	0%	0%	100%	
Fuel consumption	8	88%	0%	0%	0%	13%	100%	
Consumption of chemical products	18	22%	22%	11%	39%	6%	100%	
Consumption of refrigerants	11	91%	0%	9%	0%	0%	100%	
Aerial surveillance activities	4	100%	0%	0%	0%	0%	100%	
Employee commuting	8	100%	0%	0%	0%	0%	100%	
Use of the computer fleet	8	63%	0%	0%	0%	38%	100%	
Purchases	20	100%	0%	0%	0%	0%	100%	
Waste Inventory	60	50%	10%	0%	3%	37%	100%	

#### Possibilities of use in GBS : details per dataset

Example of data not exploitable due to lack of impact factors:

- Cooling liquid consumption (chemical products)
- Non-climate change impacts due to :
  - consumption of Bio-NGV
  - use of email, videoconferencing and cloud



## Results: data processing requirement



#### Distribution of data by condition of use in GBS

		% of data by condition of use in GBS						
Datasets	Total data	As its current state	After treatment	After modeling	n.a.	Total		
General/Total	188	57%	20%	9%	14%	100%		
Land use	5	20%	20%	60%	0%	100%		
Water consumption	4	100%	0%	0%	0%	100%		
Gas releases	26	50%	50%	0%	0%	100%		
Energy consumption	16	50%	44%	6%	0%	100%		
Fuel consumption	8	50%	0%	38%	13%	100%		
Consumption of chemical products	18	11%	61%	22%	6%	100%		
Consumption of refrigerants	11	64%	36%	0%	0%	100%		
Aerial surveillance activities	4	50%	0%	50%	0%	100%		
Employee commuting	8	50%	0%	50%	0%	100%		
Use of the computer fleet	8	50%	13%	0%	38%	100%		
Purchases	20	100%	0%	0%	0%	100%		
Waste Inventory	60	63%	0%	0%	37%	100%		

#### Detail by dataset of conditions of use in GBS

Example of data requiring processing or modeling:

- Land use :
  - Surface area of work sites
  - MSA of facilities / easement strips
- Consumption of phytosanitary products by service providers
- > Aerial surveillance: conversion of km to fuel



#### The majority of the data can be used directly in the GBS, while a small amount of data, but concerning important issues, requires modeling.

## Results: data accuracy



Distribution of data by GBS file type

The level of accuracy of the input data is globally very satisfactory.

		9	s		
Datasets	Total data	Financial	Inventories	Pressures	Total
General/Total	161	7%	34%	59%	100%
Land use	5	0%	0%	100%	100%
Water consumption	4	0%	0%	100%	100%
Gas releases	26	0%	50%	50%	100%
Energy consumption	16	0%	50%	50%	100%
Fuel consumption	7	0%	43%	57%	100%
Consumption of chemical products	17	6%	71%	24%	100%
Consumption of refrigerants	11	0%	18%	82%	100%
Aerial surveillance activities	4	0%	50%	50%	100%
Employee commuting	8	0%	50%	50%	100%
Use of the computer fleet	5	0%	20%	80%	100%
Purchases	20	50%	0%	50%	100%
Waste Inventory	38	0%	26%	74%	100%

#### Distribution of GBS files used per dataset

Example of data whose accuracy can be improved :

- Metal raw materials (from € to tons)
- « Machinery and equipment » and « Computer and electronic products »



## Recommendations and areas for improvement

Recommendations and areas for improvement regarding the data, issued in terms of :

COLLECTION	Ex.1 : quantity of metallic materials (today in € ) Ex.2 : quantities of chemical products (today by type of container)
CHARACTERIZATION	Ex.1 : CAS number of the chemical products Ex.2 : method of waste recycling
MODELING	Ex.1 : MSA level of land under control & GIS use Ex.2 : area of regional work sites (pending actual data collection)



#### Accuracy can be improved by High degree of exploitability of the Capacity of the GBS to take into adapting the collection process for available data through the GBS account the specificities of GRTgaz certain data Positive conclusion on the Dissemination of the subject Identification of data to be relevance of assessing GRTgaz's internally, particularly to data completed or modeled biodiversity footprint using the holders **GBS**<sup>®</sup>



## Your questions are welcome!

#### **Kevin MOZAS**

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Matthieu COLLETER Founding partner mc@blooming-strategy.com 06 64 34 22 30

blooming-strategy.com

### Taking-up the biodiversity challenge

## To finish...





## Learn more: our publications (PDF format)

 <u>Global Biodiversity Score: Establishing an ecosystem</u> of stakeholders to measure the biodiversity performance of human activities- 2021 update (2021)



 Measuring the contributions of business and finance towards the post-2020 global biodiversity framework – 2019 technical update (2020)



 <u>Global Biodiversity Score: a tool to establish and</u> measure corporate and financial commitments for biodiversity – 2018 technical update (2019)



<u>Common ground in biodiversity footprint</u> <u>methodologies for the financial sector</u> – CDC Biodiversité, ASN bank, ACTIAM, Finance in Motion (2018)







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### Questions and answers

What is the baseline used by the GBS to characterize the status of biodiversity?

In a GBS assessment, a baseline is chosen to allow an analysis of impacts' evolution (beginning of the assessment period, fixed date in the past) NB: the MSA does not include a baseline year. MSA = 100% refers to an "undisturbed" ecosystem, not to the state at an earlier date

#### Can both a desert and a rainforest achieve a 100% MSA?

Yes, but in the future, we plan to introduce weights to take into account the species richness of each biome.

 Does the GBS consider that turning a pristine forest into an agricultural parcel will have the same impact on a forest in Cambridge as it does on the Atlantic forest in Brazil ?

Yes, for the same reasons as the previous question. But in the future, we plan to introduce weights to consider the species richness of each biome.

#### Does the GBS consider upstream and downstream impacts ?

So far, only upstream impact are considered. We plan to add downstream impacts.

#### Was the MSA measured with ecological inventories ?

Pressure-impact relationships were deducted from a meta-analysis of scientific literature, of which the main articles are ecological inventories. MSA values were then deducted from these inventories.



### Questions and answers

• Are the data and models updated regularly ? Yes, GLOBIO data are updated every 4 to 5 years.

• Does the GBS consider marine biodiversity and invasive species ? No, no usable database was found.

Are regulatory offsets considered in the GBS ?

The GBS does not replace existing tools and approaches for the implementation of the regulatory ERC sequence.

The co-benefits of these measures for ordinary biodiversity can be assessed with the GBS, outside the ERC framework.

## Does the GBS also offer a qualitative assessment of the biodiversity performance of companies?

Yes, the Biodiversity Footprint Assessments that the GBS will enable foresee a screening phase, going beyond the impacts assessed with the GBS and a qualitative analysis phase.

