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Agenda

Waiting room for participants		
Welcoming participants – Opening of the webinar and agenda	14:00 – 14:05	
Foreword – Biodiversity footprinting in the international and regulatory landscapes: towards bending the curve of biodiversity loss	14:05 – 14:15	
Welcoming words – Overview of CDC Biodiversité and its biodiversity footprinting work in a changing landscape	14:15 – 14:20	
Presentation of the publication content – Overview and focus: mapping of biodiversity impact measurement tools, LEAP approach and positive, reduced and avoided impacts on biodiversity	14:20 – 14:40	
Case study – Assessing Vattenfall's biodiversity footprint and setting science-based targets with the GBS	14:40 – 14:50	
Closing words – Join CDC Biodiversité's ecosystem on biodiversity footprinting	14:50 – 15:00	
	Welcoming participants – Opening of the webinar and agenda Foreword – Biodiversity footprinting in the international and regulatory landscapes: towards bending the curve of biodiversity loss Welcoming words – Overview of CDC Biodiversité and its biodiversity footprinting work in a changing landscape Presentation of the publication content – Overview and focus: mapping of biodiversity impact measurement tools, LEAP approach and positive, reduced and avoided impacts on biodiversity Case study – Assessing Vattenfall's biodiversity footprint and setting science-based targets with the GBS Closing words – Join CDC Biodiversité's ecosystem on biodiversity	



Foreword

Patrick de Cambourg Chair of the EFRAG Sustainability Reporting Board











Welcoming words



Arthur Campredon
Biodiversity Footprint Director
CDC Biodiversité















Presentation of the publication content

Overview and focus: mapping of biodiversity impact measurement tools, LEAP approach and positive, reduced and avoided impacts on biodiversity



Joshua Berger
Senior Advisor to the
Biodiversity Footprint Direction
CDC Biodiversité

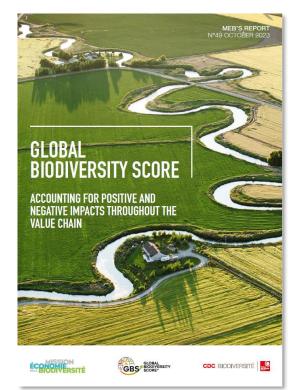


Elisa Magueur B4B+Club Project Officer CDC Biodiversité

Overview

New GBS report - Released today!







The MEB is releasing today its newest report (N°49):

« Global Biodiversity Score – Accounting for Positive and Negative Impacts throughout the value chain»





MEB's objectives: identify, study and experiment innovative tools to connect biodiversity and the economy, by sharing its works through publications and various supports



Latest GBS publication (Biodiv'2050 Outlook N°18): « Global Biodiversity Score: Establishing an ecosystem of stakeholders to measure the biodiversity performance of human activities»

^{*}From 2012 to 2021, the MEB's work was published in two collections (BIODIV'2050 and Cahiers de BIODIV'2050), but since 2022, it publishes its work within a single unified collection, the "MEB's reports".











Publication launch



Overview

New GBS report – Overview







What is in this new publication?

A foreword from **Patrick de Cambourg**, Chair of the EFRAG's Sustainability Reporting Board

Reminders on key concepts around the GBS and its ecosystem

Contextualisation of the overall landscape for biodiversity footprint assessment and for the GBS

Presentation of **new key concepts** with illustrations (*e.g.*, MSAppb, Scope 3 impacts classification, critical dependencies...)

Recent GBS **methodological developments** (*e.g.*, overfishing, Climate change static impacts)

A case study: **VATTENFALL**



Key concepts: example - stocks & variation of stocks









Accounting for stocks & variation of stocks of biodiversity

- Accounting for the biodiversity state requires to distinguish:
 - o Stocks of **remaining biodiversity** (accumulated positive impacts);
 - Stocks of past accumulated impacts up to a given moment ("static" or accumulated negative impacts);
 - o Variations of stocks during a period ("dynamic" or periodic gains/losses).
- The publication illustrates the linkages between indicators tracked by companies & the intensities of pressures, and how it translates into periodic gains/losses (or maintains the state of biodiversity constant).

REALM	PRESSURE	CORPORATE INDICATOR	INDICATOR OF THE INTENSITY OF PRESSURE	CONSEQUENCES FOR THE STATE OF BIODIVERSITY
Terrestrial	Climate change	Accumulated GHG emissions (kg CO2-eq)	Global Mean Temperature Increase (GMTI)	Yearly GHG emissions add up and raise Accumulated GHG emissions, leading to an increase in GMTI and a periodic loss
	Land use Land occupation (ha)	Land accumation (ha)	Land accumpation by land use	Constant land occupation (without land use change) leads to no change in the state of biodiversity
		Land occupation by land use	Ecological restoration involving a conversion from intensive land uses to more natural land uses would lead to periodic gains	
Aquatic	Hydrological disturbance due to direct water use	Withdrawal intensity (m³/month)	Flow deviation	An increase in withdrawal intensity increases flow deviation and leads to a periodic loss

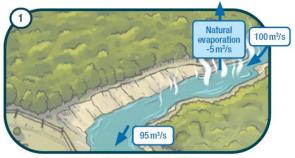


Key concepts: example - stocks & variation of stocks

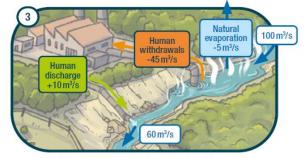




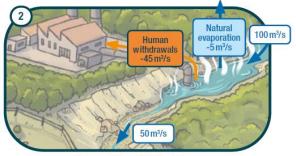
Accounting for stocks & variation of stocks of biodiversity: example of illustration (hydrological disturbance)



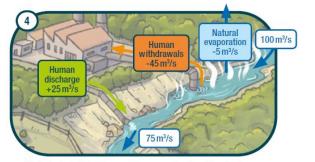
Undisturbed river, AAPFD = 0



Hydrological disturbance is reduced by the water discharge. Residual AAPFD = 1.3



Disturbed river, AAPFD = 1.6



Hydrological disturbance changes only when the discharge changes. Residual AAPFD = 0.73







Connection with the LEAP approach: Locate, Evaluate, Assess and Prepare



Locate

The interface with nature

Pressure data (such as land occupation by land use type) collected at the site level to feed the GRS can be used to assess ecosystem integrity.

The global MSA layer for the Land use pressure about to be published can also be used to screen the ecological integrity ecosystems at each location.

IBAT outputs provide the required information on ecosystem importance at each location.



SPAN OF THE BUSINESS MODEL AND VALUE CHAIN

What are our organisation's activities by sector and value chain? Where are our direct operations?



DEPENDENCY AND IMPACT SCREENING

Which of these sectors, value chains and direct operations are associated with potentially moderate and high dependencies and impacts on nature?



3) INTERFACE WITH NATURE

Where are the sectors, value chains and direct operations with potentially moderate and high dependencies and impacts located?

Which biomes and specific ecosystems do our direct operations, and moderate and high dependency and impact value chains and sectors, interface with?



4) INTERFACE WITH SENSITIVE LOCATIONS

Which of our organisation's activities in moderate and high dependency and impact value chains and sectors are located in ecologically sensitive locations?

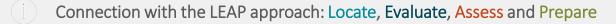
And which of our direct operations are in these sensitive locations?

The GBS allows to conduct a screening of both dependencies and impacts across the value chain and direct operations.

With the right level of granularity in the input data fed to the GBS. the results from L3 can be used to identify the operational sites and suppliers with high integrity ecosystems, rapid decline ecosystem integrity and the most significant impacts. The global MSA laver can be used for the first two









Evaluate

Dependencies & impacts

The GBS assesses the dependencies of a company on 21 ecosystem services for direct operations and the supply chain. The score ranges from 0 % (no known dependency) to 100% (very high dependency on ecosystem services). The dependency score is calculated with two methodologies, an average dependency score and a critical dependency score. allowing to identify relevant ecosystem services and dependencies, and analyse them.



What are the sectors, business processes or activities to be analysed? What environmental assets, ecosystem services and impact drivers are associated with these sectors, business processes, activities and assessment locations?

E 2 IDENTIFICATION OF DEPENDENCIES AND IMPACTS

What are our dependencies and impacts on nature?

E 3 DEPENDENCY AND IMPACT MEASUREMENT

What is the scale and scope of our dependencies on nature?

What is the severity of our negative impacts on nature? What is the scale and scope of our positive impacts on nature?

E 4 IMPACT MATERIALITY ASSESSMENT

Which of our impacts are material?

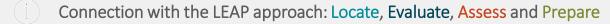
The GBS assesses the impacts on ecosystem integrity of a company on the entire value chain, in MSA.km². The results are provided by realm, accounting category, pressure and Scope, allowing to both identify and analyse the company's impacts.

With the right level of granularity in the input data, the GBS can distinguish the impacts at each priority locations.

STAR scores calculated in an IBAT screening can be used to assess impacts on species extinction.









A 1 RISK AND OPPORTUNITY IDENTIFICATION

What are the corresponding risks and opportunities for our organisation?

A 2 ADJUSTMENT OF EXISTING RISK MITIGATION AND RISK AND OPPORTUNITY MANAGEMENT

What existing risk mitigation and risk and opportunity management processes and elements are we already applying? How can risk and opportunity management processes and associated elements (e.g., risk taxonomy, risk inventory, risk tolerance criteria) be adapted?

A 3 RISK AND OPPORTUNITY MEASUREMENT AND PRIORITISATION

Which risks and opportunities should be prioritised?

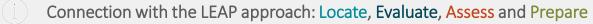
A 4 RISK AND OPPORTUNITY MATERIALITY ASSESSMENT

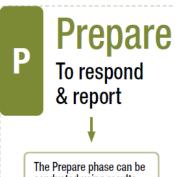
Which risks and opportunities are material and therefore should be disclosed in line with the TNFD recommended disclosures?

Impacts and dependencies results can feed into the identification and materiality assessment of the company's nature-related risks and opportunities.









The Prepare phase can be conducted using results from the previous phases.

P 1 STRATEGY AND RESOURCE ALLOCATION PLANS

What risk management, strategy and resource allocation decisions should be made as a result of this analysis?



How will we set targets and define and measure progress?

P 3 REPORTING

What will we disclose in line with the TNFD recommended disclosures?

P 4 PRESENTATION

Where and how do we present our nature-related disclosures?

A Biodiversity Footprint Assessment using the GBS usually includes the establishment of impact reduction targets associated to quantitative estimates of the achievable reduction, together with key performance indicators to measure progress against those targets.

The impacts assessed in a Biodiversity Footprint Assessment using the GBS, expressed in condition-weighted areas, combining ecosystem condition and ecosystem extent, can be used to feed the Ecosystem condition core disclosure metrics.

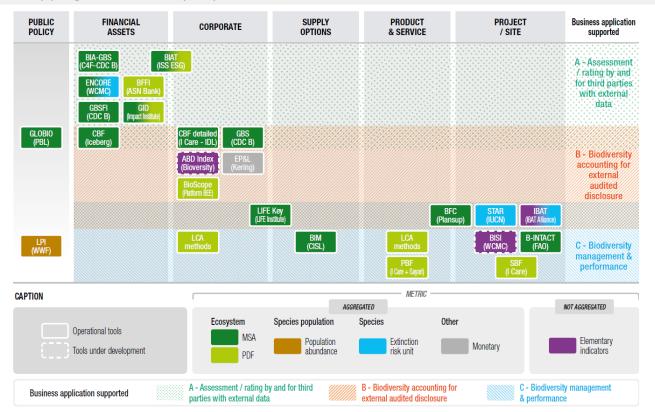
Data fed into the GBS can be used to report against impact driver core disclosure metrics.





Overall landscape : mapping of biodiversity impact measurement tools

Mapping of biodiversity impact assessment initiatives





New concepts: avoided, reduced and positive impacts



(i)

Avoided, reduced and positive impacts: definitions

The report seeks to define avoided, reduced, positive and negative impacts and illustrates an example of accrued positive impacts compared to a baseline generated by a wastewater treatment service.

- Negative impacts: losses of biodiversity, i.e., periodic losses (BD Protocol) or dynamic losses (GBS). Those losses accrue into accumulated negative impacts or static impacts.
- Positive impacts: less straightforward; defined in the context of project finance as "more animals, plants and/or microbes, improving the health of a natural ecosystem, in a specific location and timeframe, as a result of a human intervention" (PBAF). They require to enhance biodiversity and achieve *real periodic* (or dynamic) biodiversity gains compared to a baseline set in the past. Two kinds of actions are possible to enhance biodiversity: regenerate or restore.
- Reduced impacts: periodic losses that are reduced and minimized, without necessarily being eliminated. It is linked to a <u>comparison of impact in time</u>: reduced periodic losses are defined compared to a baseline past value of periodic losses, at an arbitrary date.
- Avoided negative impacts: periodic losses within the value chain that are prevented and entirely eliminated (e.g., thanks to an alternative solution/technology). It requires a <u>counterfactual scenario</u> to compare with. 3 types of avoidance actions: spatial, technological and temporal.



New concepts: avoided, reduced and positive impacts

• •



Avoided, reduced and positive impacts: illustration adapted from the SBTN

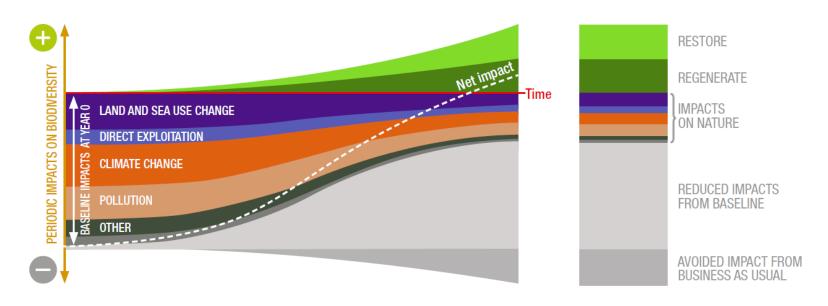


Figure 14: Illustration of periodic positive and negative impacts and reduced and avoided impacts, adapted from Science Based Target Network (2020)



Case study – Vattenfall



Josefin Blanck
Director of Environmental
Strategic Projects at Vattenfall













Starting the journey to set relevant science-based targets

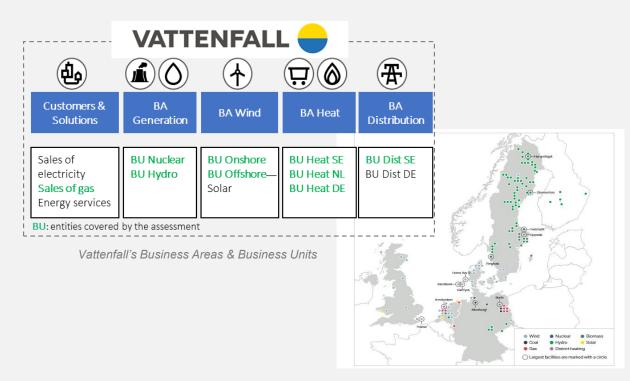


Focus for our biodiversity footprint assessment



Perimeter of the assessment

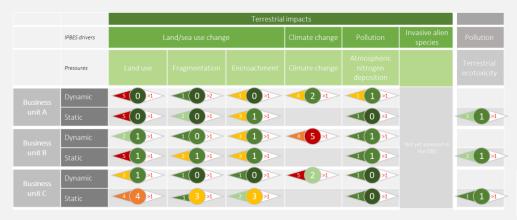
- ✓ Data from 2020
- ✓ All the GBS pressures covered
- Main activities of Vattenfall covered:
 - Hydropower
 - Wind onshore (& offshore)
 - Heat
 - Distribution of electricity
 - Nuclear
 - Sales of gas
- Main locations of Vattenfall covered:
 - Sweden
 - Finland
 - Denmark
 - Germany
 - Poland
 - Netherlands
 - The UK



Assets & Production plants locations

Confidentiality: C2 - Internal VATTENFALL

Financial, spatial and operational data was processed through the GBS to get a refined materiality impact assessment



Overview of company-level impacts materiality for terrestrial biodiversity (fictitious figures)

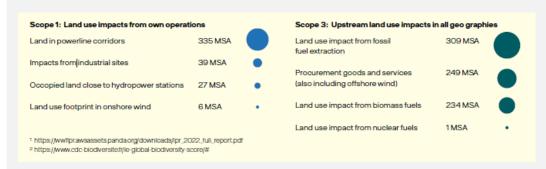


Biodiversity Footprint Assessment

Understanding biodiversity impacts from a holistic perspective

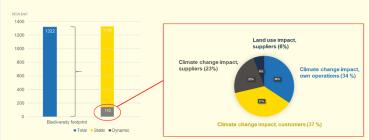
STATIC IMAPCTS

Our <u>static footprint</u> from impact comes from historical and persistent land transformation.



DYNAMIC IMAPCTS

Our <u>annual growing footprint (dynamic impacts)</u> is almost all linked to climate change impacts.



Interpret & Prioritize Identifying priorities to address first



CLIMATE CHANGE

Reduce climate impact according to SBTi targets and CO2 reduction target for supply chain



LAND USE IMPACT

Continue to restore and regenerate biodiversity through ecological projects



LAND USE IMPACT

Continue to secure sustainable sourcing of biomass, use coproducts or products waste



The BFA results has helped us in our biodiversity work

- SBTN Materiality Assessment and value-chain mapping
- SBTN readiness check
- Communication e.g. Annual Sustainability Report
- Executive Group Management discussions
- CSRD
- Networking and learning





Publication official release











Closing words



Claire Blery
Head of the B4B+ Club & Training
department at CDC Biodiversité



Launch webinar | New GBS report
February 1, 2024







How CDC Biodiversité can support you in your biodiversity journey?

You want to better understand biodiversity footprint & use the GBS?



Get trained with CDC Biodiversité

You want to exchange on your biodiversity footprinting challenges and remain updated about latest changes?



→ Join the B4B+ Club

You want to...



Understand your **impacts** and **dependencies** on biodiversity?



Prepare for the arrival of new regulations and standards?



Reduce your biodiversity footprint & set quantitative targets?







Publication on the Global Biodiversity Score (GBS)

Thanks for your participation!



Flash QR code to download the publication





