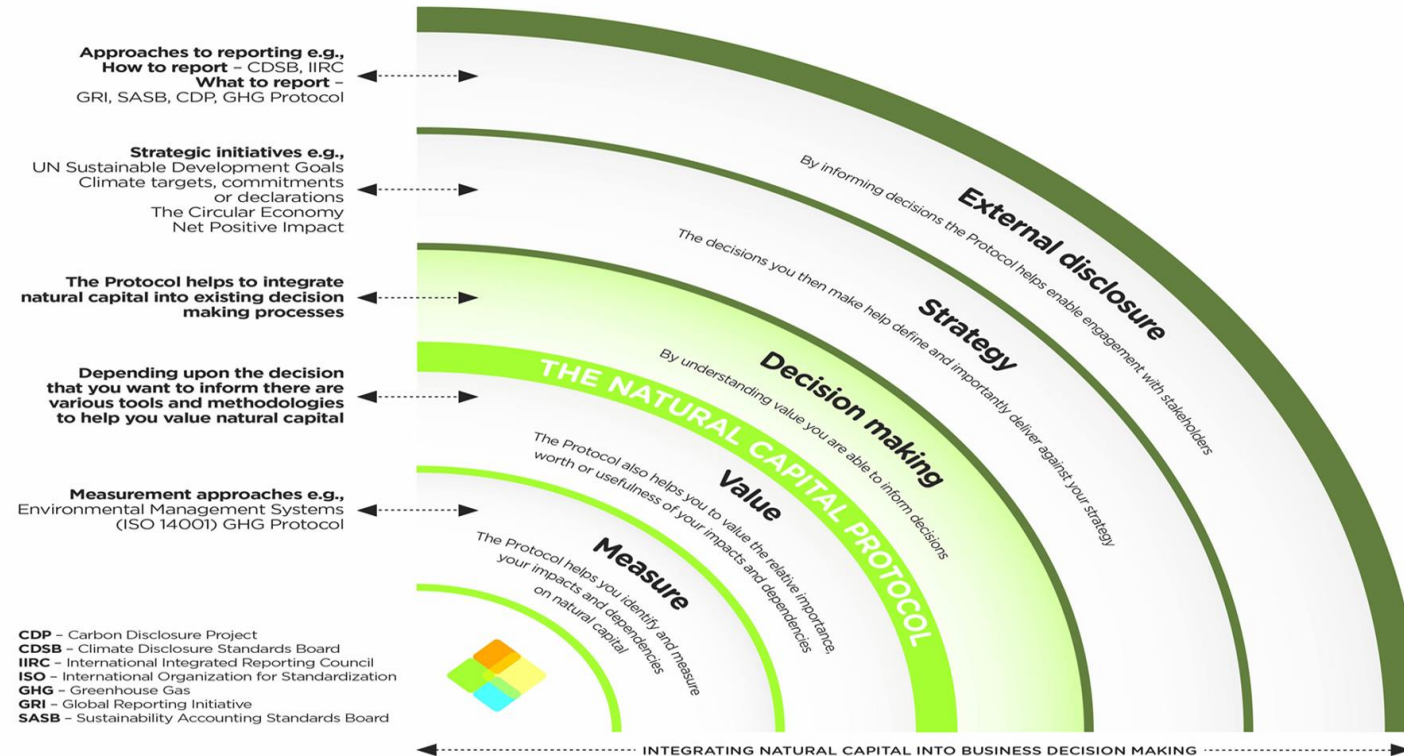




**BIODIVERSITY INDICATORS
FOR MANAGEMENT &
DISCLOSURE**
JOEL HOUDET, ENDANGERED WILDLIFE TRUST

Biodiversity Mainstreaming in Business - Indicator Needs at Each Step of the Journey



CDP - Carbon Disclosure Project
 CDSB - Climate Disclosure Standards Board
 IIRC - International Integrated Reporting Council
 ISO - International Organization for Standardization
 GHG - Greenhouse Gas
 GRI - Global Reporting Initiative
 SASB - Sustainability Accounting Standards Board

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Key Questions for Indicator Design/Selection for Biodiversity Mainstreaming in Business

| Biodiversity Mainstreaming Steps | | Key Questions |
|----------------------------------|--|---|
| 1 | Why? | Why biodiversity matters to my business? |
| 2 | What? | What dependencies and impacts on biodiversity my business has? |
| 3 | How much? | How can my business measure its biodiversity dependencies and impacts? |
| 4 | What is material? | How can my business value its biodiversity dependencies and impacts? |
| 5 | What decision? | How can my business improve its decision-making about biodiversity? |
| 6 | What strategy? | What strategy can my business design to manage its biodiversity dependencies and impacts? |
| 7 | What action plan? | What action plan does my business need to effectively manage its biodiversity dependencies and impacts? |
| 8 | What disclosure? | How can my business disclose its biodiversity risks and performance? |
| 9 | What governance, monitoring + improvement? | How can my business monitor its progress and improve its performance? |

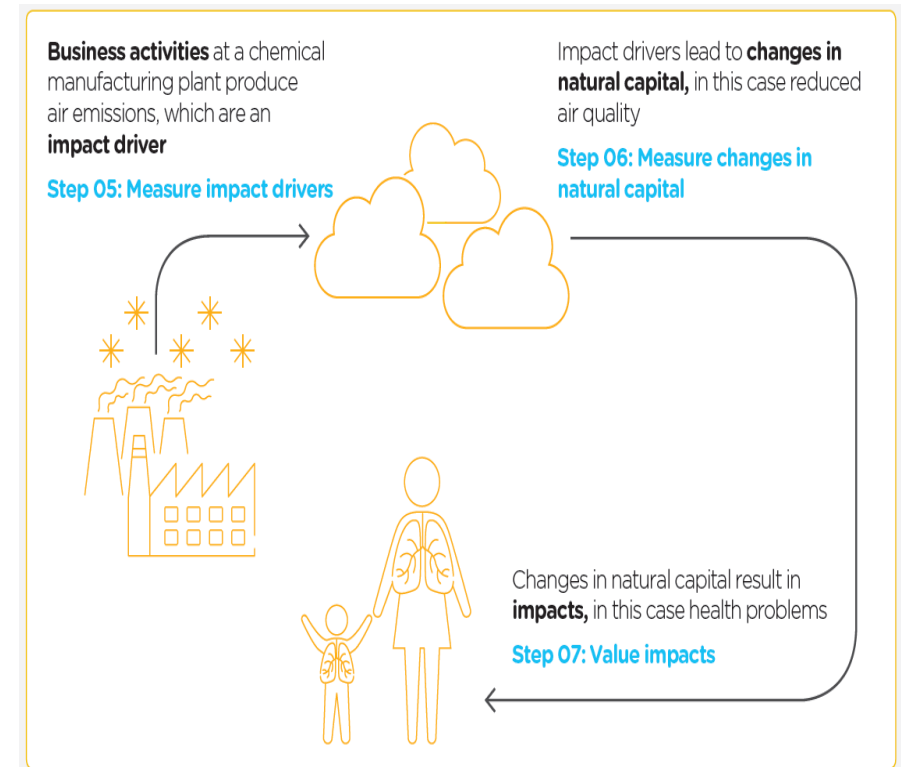
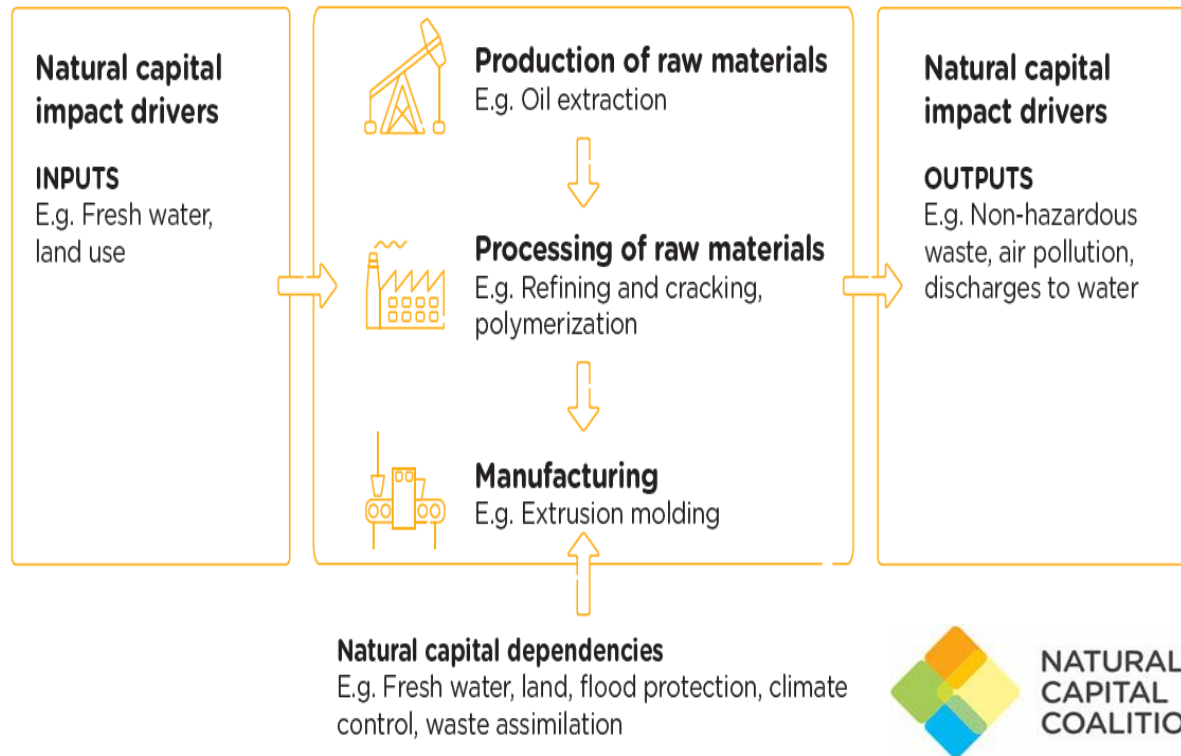
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Key Elements to Consider for Indicator Selection / Design

- **Objective(s):** e.g., convince someone or merely communicate information
- **Target audience(s):** internal versus external
- **Business application:** project impact assessment, investment appraisal, comparing options, group reporting / disclosure
- **Organisational focus:** product, service, site, project, group, etc.
- **Value chain boundary:** direct operations, upstream, downstream
- **Biodiversity dimensions:** impacts/dependencies, land cover, taxa, genetic diversity
- **Value perspective:** business vs. society
- **Value types:** qualitative (e.g. IUCN red listing), quantitative (e.g. % share of population/habitat impacted) and monetary (financial valuation versus externality valuation)
- **Materiality analysis**

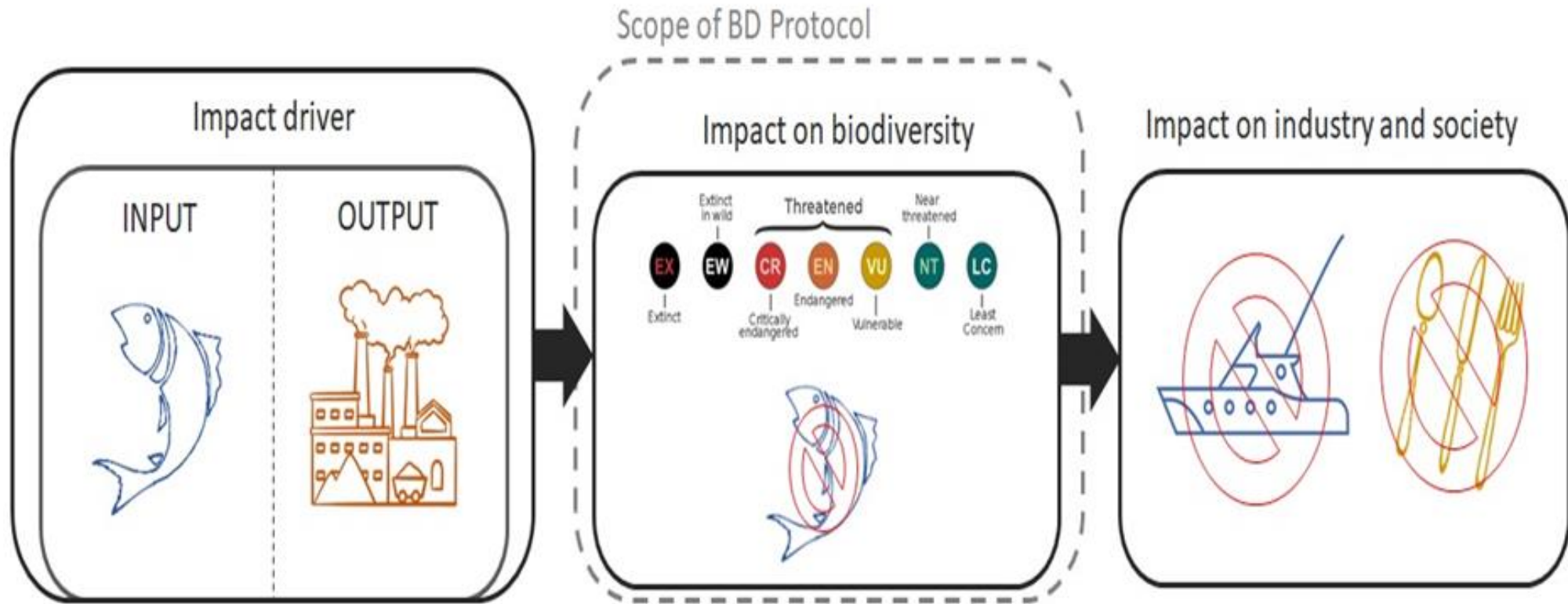
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What Is Your Indicator Showing ? Processes/Performance, Measures or Values?



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The Importance of the Biodiversity Impact / Dependency Pathway: Impact/Dependency Drivers, Changes in Biodiversity, Values of Impact



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