



# Guidance Document for Reporting Framework (3.0)

## India Business & Biodiversity Initiative (IBBI)

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## I. Introduction

Biological Diversity or Biodiversity is the variety and variability of life on Earth. The Convention on Biological Diversity defines Biodiversity as *“the variability among organisms from all sources including terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; it includes diversity within species, between species and of ecosystems”*. Biodiversity supports the ecosystem functioning and provision of various goods and services, called as ecosystem services, fundamental for all human societies and economic activities.

All businesses are both affected by and rely upon Biodiversity and Ecosystem Services (B&ES) irrespective of their size, location and sector. They are directly or indirectly dependent upon the B&ES for goods and services as well as have impacts, either positive or negative through own operation or supply chain. Because of various activities across business value chain, there is reliance, disruption and degradation of biodiversity and ecosystems leading to severe impacts on the business operations and supply chain and expose businesses to significant risks.

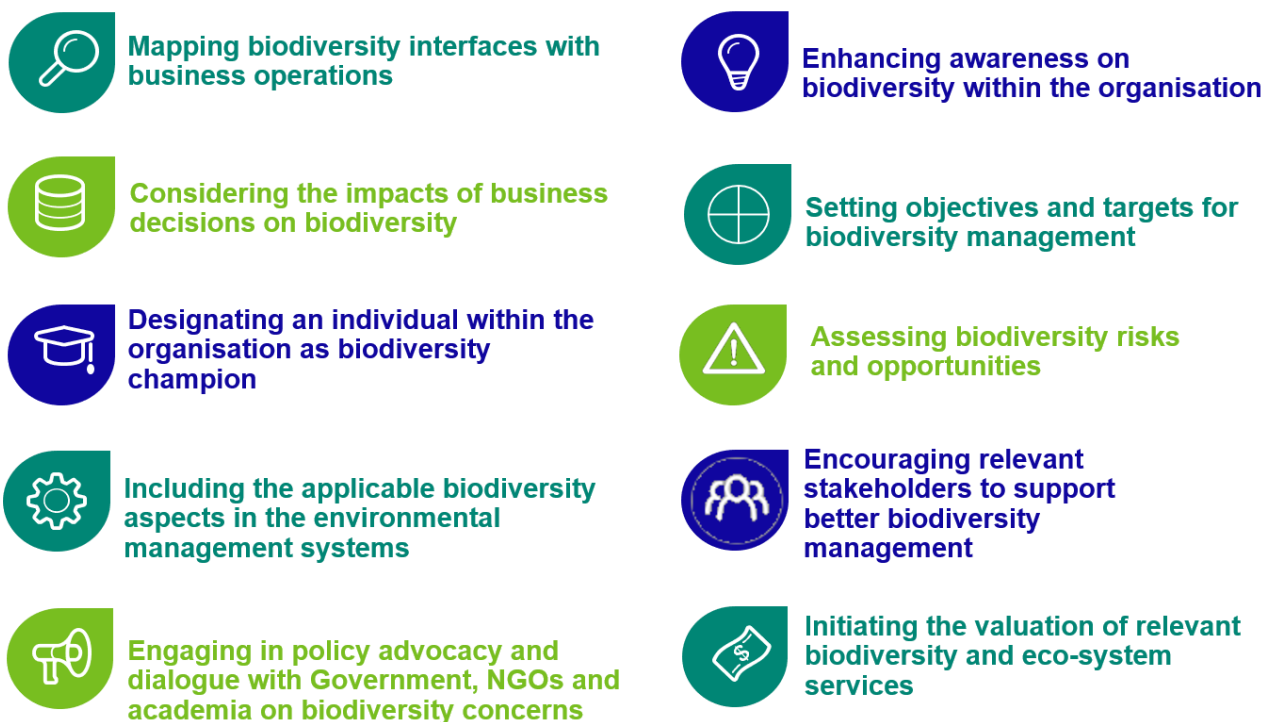
Conversely, taking proactive measures to mitigate these risks and including biodiversity in business decision making, can offer many benefits to businesses and create new business opportunities such as long-term stability, increased brand value and exploring new market opportunities.

## II. About IBBI

The India Business & Biodiversity Initiative (IBBI) was launched on 22 May 2014. This initiative has been conceptualised by the Ministry of Environment, Forests and Climate Change (MoEFCC) and hosted by the CII-ITC Centre of Excellence for Sustainable Development (CESD). IBBI serves as a national platform for businesses and its stakeholders, engaging them through advocacy, policy, capacity building and guides to mainstream and sustainably manage biodiversity and ecosystem services across the business value chain.

The IBBI 10 Point Declaration was formulated by IBBI members to showcase commitment towards conservation and sustainable management of biodiversity in their business operations. The biennial disclosure report is a commitment to showcase positive change made by documenting and presenting various activities undertaken by businesses for implementing the declaration points across their business value chain.

## IBBI 10 Point Declaration



### III. Objective

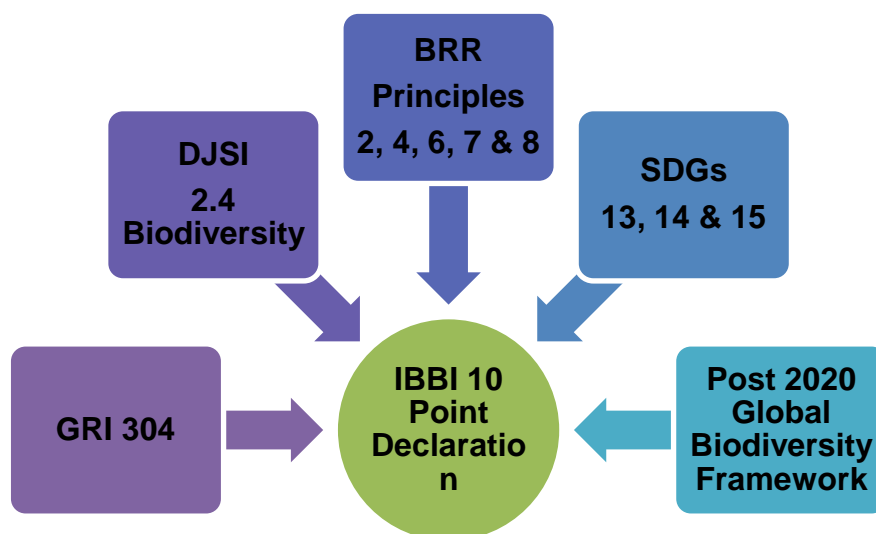
To provide guidance to businesses in developing disclosure reports and enable businesses to effectively communicate about biodiversity and ecosystem services by providing standardised data and showcasing the achieved positive outcomes.

### IV. Disclosure on Biodiversity: Importance & Value

Businesses have started recognising that their activities not only lead to financial and economic outcomes but also involve non-financial aspects like environmental and social impacts. With growing concerns of degradation of natural resources, climate change and nature loss, it is crucial for businesses to reduce their impacts on nature. This is leading to growing importance of disclosures on environment and biodiversity aspects. For competitive advantage, enhanced brand reputation and increased demand in the market, communication on actions to 'minimise, mitigate and avoid impacts to nature' is becoming essential.

The IBBI reporting framework provides a tool to develop an appropriate, understandable and easily presentable action plan and targets towards achieving conservation and sustainable development. A comparative analysis of the IBBI 10 Point Declaration with

other corporate reporting frameworks widely used by Indian business has been done with respect to biodiversity.



The current IBBI reporting framework incorporates the learnings from important frameworks comprising biodiversity aspects like GRI, DJSI, BRR and SDGs. It also has links to the Post 2020 Global Biodiversity Framework that will be accepted and adopted across India's regulatory regime on environment and biodiversity and National Biodiversity Targets (NBTs) for the coming next decade. The IBBI Reporting Framework 2020 supports businesses in developing standardised data, appropriate action plans and science-based SMART Targets. It enables businesses to present their strategy and management plan in a comprehensive manner for easy adaption into any reporting framework and helps reflect the positive outcomes to all relevant stakeholders.

## V. Benefits of IBBI Reporting

Biodiversity and ecosystem services are critical to businesses, for achieving sustainable development. Businesses are faced with challenges and risks of overexploitation of natural resources, land use change, habitat diversion, climate change and pollution which are leading to loss of biodiversity and degradation of ecosystem services. IBBI declaration helps organisations to map their business linkages with biodiversity and ecosystem services and to identify the risks and opportunities across their value chain. The effective biennial biodiversity reporting, which includes regular mapping of biodiversity and ecosystem aspects across their businesses will add value in several areas.

The IBBI Disclosure report requires businesses to document information about the impacts and dependencies on biodiversity and enlist the risks associated with their

operations across the value chain. This report acts as a self-analysis tool to check business performance with respect to mainstreaming, managing and monitoring biodiversity and ecosystem services. It also supports in building standardised data that can be used for decision-making. Integrating the learnings of self-analysis into decisions will help in formulating an action plan to for reduce the dependency on natural resources, increase efficiency & improve operational performance. It also helps in meeting regulatory requirements, addressing socio-environmental risks and delivering better value to stakeholders.

## VI. Indicators for Reporting on Biodiversity

There is a two-level approach for making the disclosure: core and comprehensive. The first (core) level is a bare minimum disclosure on action taken on the declaration involving key indicators; the second (comprehensive) level includes a holistic view of disclosure on all indicators as per the IBBI Declaration.

Total indicators (Core + Comprehensive) are 21.

	<b>Core:</b> Disclosure on a total of 11 indicators (1.1, 2.1, 3.1, 4.1, 5.1, 5.2,6.1, 7.1, 7.2, 9.1 and 10.1)
	<b>Comprehensive:</b> Disclosure on all indicators

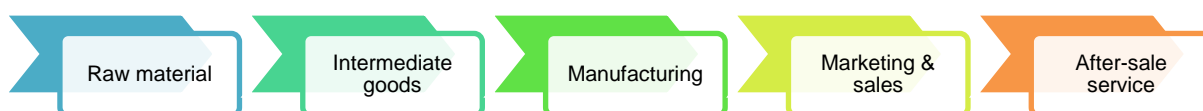
<b>1</b>	<b>Mapping biodiversity interfaces across business value chain</b>
1.1	Value chain screened for biodiversity and ecosystem services with respect to impacts and dependencies
1.2	Value chain operations located near protected areas (National parks, Wildlife sanctuary, eco-sensitive zones) or any RET species recorded within them
<b>2</b>	<b>Enhancing awareness on biodiversity within the organisation</b>
2.1	Promoting education, building awareness and sharing of knowledge related to business- biodiversity linkages within internal stakeholders
2.2	Training programmes undertaken for employees on biodiversity and ecosystem service management
<b>3</b>	<b>Assessing biodiversity risks and opportunities</b>
3.1	Assessing key biodiversity risks identified across the business value chain
3.2	Identifying business opportunities arising from risk management
<b>4</b>	<b>Considering the impacts of business decisions on biodiversity</b>

4.1	Key drivers and performance indicators for incorporating biodiversity into business-decision making
4.2	Addressing the issues and reforming business models to improve business performance while reducing biodiversity impacts
<b>5</b>	<b>Setting objectives and targets for biodiversity management</b>
5.1	Long-term and short-term strategy for biodiversity conservation and natural resource conservation/ sustainable development/ environment management
5.2	Developing a roadmap and setting milestones to achieve the long-term and short-term strategy
<b>6</b>	<b>Designating an individual within the organisation as a biodiversity champion</b>
6.1	Name, title and contact details of the designated biodiversity champion
6.2	Provide details on specific role of the biodiversity champion and his/her achievements
<b>7</b>	<b>Including applicable biodiversity aspects in the environmental management systems</b>
7.1	Organisation-wide policy that addresses biodiversity and ecosystem services
7.2	Inclusion of biodiversity aspects into management systems across the business value chain
7.3	Monitoring and auditing of management systems comprising biodiversity aspects
<b>8</b>	<b>Encouraging relevant stakeholders to support better biodiversity management</b>
8.1	Building awareness related on biodiversity within external stakeholders
8.2	Engaging external stakeholders in activities undertaken for better biodiversity management
<b>9</b>	<b>Engaging in policy advocacy and dialogue with Government, NGOs and academia on biodiversity concerns</b>
9.1	Engagement through various platforms (e.g. sharing of best practices, research partner, sponsor)
9.2	Participation in policy advocacy at the international, national or local level
<b>10</b>	<b>Initiating the valuation of relevant biodiversity and ecosystem services</b>
10.1	Valuation of critical B&ES impacts and dependencies of business
10.2	Integration of biodiversity values into business decision making within the value chain

## VII. Guidance on Declaration Points and Indicators

### 1. Mapping biodiversity interfaces across the business value chain

**Value chain** refers to all business activities starting from procurement of raw materials, to finished product/service, manufacturing, and various processes, including finally delivery to consumers/customers and after-sale services. Value chain includes the following:



1.1

Value chain screened for biodiversity and ecosystem services with respect to impacts and dependencies

Indicate the following details of each site across value chain (national and international) for which initial screening is conducted to understand the relevance of potential impacts and dependencies on biodiversity and ecosystem services:

Value chain	Total number of sites owned or leased by company	Total number of sites that have undertaken screening for B&ES*	Methodology Followed
Own operation			
Supply chain			

\*Biodiversity and Ecosystem Services (B&ES)

Describe the approach or tool applied for screening the sites, for example:

- Legal compliances (project clearances, water sourcing and air emissions clearances)
- Environmental Impact Assessment for new projects
- Biodiversity monitoring in current projects or site or operations
- Development, implementation and monitoring of Natural Capital Action Plan
- Mapping of habitat or ecosystem type (wetlands, forests, greenbelt, rivers, mangroves, etc) in and around own operations
- Categorisation of habitat or ecosystem based on their status such as modified/natural /critical/legally protected and internationally important areas
- Evaluation of services provided by ecosystem (habitats) in and around own operations

- Integrated Biodiversity Assessment Tool (IBAT)
- Natural Capital Valuation (Natural Capital Externalities (NCX) Tool
- Industrial Biodiversity Indexing
- Ecosystem Service Toolkit (EST)  
<<http://publications.gc.ca/site/eng/9.829253/publication.html>>
- Toolkit for ecosystem site-based assessment ([TESSA](#))

Supply chain inclusive tools may be applied, e.g.:

- IBBI Biodiversity Quick Scan 2.0
- Checklists supplementing 'Corporate Biodiversity Management Handbook—A Guide for Practical Implementation' (by Biodiversity in Good Company)
- Natural Capital Valuation (Natural Capital Externalities (NCX)) Tool
- Industrial Biodiversity Indexing
- [IBBI Checklist](#)
- Ecosystem Service Matrix (ESM)

Describe 'hotspots' identified across the business value chain. Hotspots are areas of rich biodiversity like area with important/valuable plant species or area with high percent of active species spotted- like habitat of butterflies, birds or animals.

These areas may have a significant risk factor in terms of potential impacts and dependencies on biodiversity and ecosystem services.

Details that may be covered are:

Own operations:

- (i) Evaluation of biodiversity and ecosystem services in and around the site with respect to impacts and dependencies of business activities on them.
- (ii) Enlisting of raw materials sourced from high biodiversity conservation areas (national and international).
- (iii) Biodiversity management plan implemented at the site such as greenbelt development, biodiversity conservation and resource securing plans.
- (iv) Degradation of habitats and land-use change.

Supply chain:

- (i) Legal compliances of the supplier
- (ii) Raw material securing



(iii) Transportation

**Example 1:**

ITC-Agri-Business Division, partnering with EarthWatch Institute, UK, has implemented the Biodiversity Risk and Opportunity Assessment Tool (BROA) across its crop growing regions which provides a method to identify impacts and dependencies of business operations on the biodiversity of a given agricultural landscape.

1.2 Value chain operations located near protected areas (National parks, Wildlife sanctuary, eco-sensitive zones) or any RET species recorded within them

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**Protected Areas (PA)** are areas of natural, ecological and cultural values, recognised and dedicated for protecting and conserving biodiversity and ecosystems therein and are notified and legally protected by the government of India. Human occupation or exploitation of resources are limited within such areas. India recognises the following categories of protected areas, which is constituted under the provision of Wildlife (Protection) Act, 1972.





- (i) National Parks- Areas reserved for conservation and preservation of natural environment and no human interference in any form is allowed.
- (ii) Wildlife Sanctuary- Areas reserved for conservation of wildlife wherein certain human activities are allowed as long as they do not interfere with the well-being of animals.
- (iii) Conservation Reserves and Community Reserves: Areas between established national parks, reserved and protected forests of India established by state governments after consultation with local communities which typically act as buffer zones, connectors and migration corridors.
- (iv) **Eco-sensitive Zones**: Areas around protected areas created to prevent ecological damage caused due to developmental activities around protected areas and wildlife sanctuaries. Activities around such areas should be regulated and minimised to reduce negative impacts on fragile ecosystems encompassing the protected areas.
- (v) **Ramsar Wetlands**: Wetlands designated to be of international importance under the Ramsar Convention, for conservation and sustainable utilization of wetlands.
- (vi) **Biodiversity Hotspots in India**: Four of the 34 globally identified biodiversity hotspots: The Himalayas, the Western Ghats, the North-East, and the Nicobar Islands, can be found in India.

**Rare, threatened and extinction (RET) species:** Species listed under the IUCN Red list and under various schedules of Wildlife (Protection) Act, 1972, that are facing a significant risk and are vulnerable to extinction in the near future. These species are declining in number due to various threats such as habitat destruction, climate change, pollution or competition with aligning invasive species.

Indicate the following details with respect to protected areas and RET species identified near or around the screened sites across the value chain:

Particulars	Own operation	Supply Chain	Details
Protected areas			<i>*Location and relative distance of the protected area.</i>
RET species			<i>*Details and status of the RET species.</i>

**Note:** The following tools can be used to identify protected areas and RET species around your value chain:

-  [IUCN Redlist](#)
-  [ENVIS Database of protected areas in India](#)
-  Digital observatory on Protected Areas (DOPA)
-  [World Database on Protected Areas \(WDPA\)](#)

### Example 2:

The Gir National Park and Wildlife Sanctuary is the last stronghold of the Asiatic Lion (*Panthera leo persica*), and therefore considered as one of the most important protected areas in Asia. The major threat to lions found in the Gir region was linked to ‘open wells’ located in and around the protected areas. Tata Chemicals Limited in collaboration with Gujrat State Forest Department, helped mitigate the mortality risk for lions and other wildlife in and around the Gir Forest by building parapet walls around the wells.

<http://sustainability.tatachemicals.com/community-and-biodiversity/Programmes/india/save-the-asiatic-lion-project/>

## 2. Enhancing awareness on biodiversity within the organisation

### 2.1 Promoting education, building awareness and sharing of knowledge related to business- biodiversity linkages within internal stakeholders

**Internal Stakeholders** are employees who are directly involved in the company's internal operations. This includes employees from senior, middle and lower management.

Businesses have multiple inter linkages with respect to biodiversity and ecosystem services. Increasing awareness among all employees on aspects of biodiversity will help reduce the overall footprint of businesses on biodiversity and ecosystem services.

Operating Department	B&Es Linkages	Example
Research & Design	LCA approach to reduce product or products' impacts on Nature	The Centre for Agri-solutions & Technologies (CAT) established by Tata Chemicals Ltd tests the impact of a product on biodiversity and ecosystem services, carry's out field testing and validates based on score- Green Quotient >3. <a href="#">Case study</a>
Procurement	Sourcing green products/ mapping and auditing supply chain for B&ES risks	
HR	Nature and healthy lifestyle aspects, engaging employees on International Biodiversity Day, Environment Day, Nature Photography Competition etc.	
CSR	Promoting green infrastructure in CSR funding	

Indicate the total number of internal and external sessions carried out to create greater awareness on B&ES among all employees during the reporting period.

#### Example 3:

Every year in June Toyota celebrates 'Toyota Global Environment Month' throughout all Toyota affiliates to raise environmental awareness of employees through various environmental activities. A specific theme is chosen aligning with the theme of UNEP and various green activities are conducted.

<https://www.toyotabharat.com/documents/environment/sustain-report/2017/envisioning-environment-sustainability.pdf>

## 2.2 Training programmes undertaken for employees on biodiversity and ecosystem service management

Indicate the total number of employees who received training on biodiversity and ecosystem service management during the reporting period within the organisation.

- Provide a breakup of company employees who received training on biodiversity and ecosystem management as per the grading system e.g. senior management, middle management and lower management.
- Indicate the percentage of employees who have been sensitised on biodiversity during the reporting period.

$$\text{Percentage of employees sensitised on biodiversity} = \frac{\text{Total number of employees sensitised on biodiversity}}{\text{Total number of employees}} \times 100$$

### **Note:**

Employee numbers may be expressed as headcount (full time + part time + contract) or full-time employees. The approach is disclosed and applied consistently in the reporting period and between periods.

## 3. Assessing biodiversity risks and opportunities

Businesses are faced with direct or indirect risks throughout their value chain. These risks result due to the inter-linkages between business operations and biodiversity, as businesses directly or indirectly impact or depend on biodiversity and ecosystem services.

Risk Category	Definition	Example
<b>Physical Risks</b>	Risks related to extreme weather conditions, increased scarcity of resources, fluctuations in the cost of raw materials and supply chain disruption. The physical risks have adverse impacts on business productivity, supply chain security and disruption of business operations.	Decline in agriculture productivity due to crop damage and disruption of supply chain caused by floods

<b>Regulatory and Legal Risks</b>	Changes in the regulatory regime at the national and international level leads to new policies and rules. These put pressure on businesses such as restricted access to land and resources, increased cost due to pricing and compensation regimes, subjected to litigations etc.	Companies starting new projects need to undergo Environmental Impact Assessment. When biological resources are accessed for commercial utilisation, company needs to seek approval from concerned authorities.
<b>Market Risks</b>	Increasing awareness and understanding of biodiversity among consumers is causing changes in consumer preferences. There is growing demand for products that are sustainable, biofriendly or organic.	Organic foods have more competitive advantage over other food products.
<b>Reputational Risks</b>	Adverse impacts on biodiversity and increased pressure from investors, NGOs and policy makers can cause severe damage to businesses' brand.	No investor trust or support from community due to unsustainable practices.
<b>Financial Risks</b>	Alternation in costs of capitals & natural assets, cost incurred due to impacts of weather events, loss of investment opportunities, higher cost for resources like water and raw materials.	Risks may be having to pay more for ecosystem dependencies such as water, and for environmental externalities such as pollution

Identification of value chain impacts and dependencies on biodiversity ecosystem services will help in categorising the risks related to operations and sustainability of business.

### Categories of Risk to businesses

Category	Risks	Sectors most likely to be affected							
		Primary Industries	Utilities	Consumer Goods	Consumer Services	Health Care	Industries	Financials	Technology & business services
Physical Risks	Reduced productivity	✓	✓	✓					
	Scarcity and increased cost of resources	✓	✓	✓	✓	✓	✓		
	Disruption of operations	✓	✓	✓	✓	✓	✓	✓	✓
Regulatory and Legal Risks	Restricted access to land and resources	✓	✓						
	Litigation	✓				✓			
	Reduced quotas	✓							
	Pricing and compensation regimes	✓	✓				✓		
Market Risks	Changing consumer preferences	✓		✓	✓				
	Purchaser requirements	✓		✓					
Other Risks	Reputational risk	✓	✓	✓	✓	✓	✓	✓	✓
	Financing risk	✓	✓					✓	
	Supply chain risk			✓	✓	✓	✓		

Timely identification of risk and mitigating it by using ecosystem-based approach will result in opportunities to the business. Below are some examples of opportunities.

### Examples of opportunities from risk management

Category	Opportunities	Examples
<b>Physical Risks</b>	Relates to a company's day-to-day activities, expenditures and processes. Includes identifying ways to reduce dependencies and mitigating risks	Taking actions for soil conservation and water conservation provides agro-based industries with secured supply chain and healthy flow of ecosystem services.
<b>Regulatory and Legal Risks</b>	Includes government policies and measures such as compliance laws, national targets, taxes and subsidies.	Mining industries are subjected to many regulatory compliances due to their impacts on B&ES. company in the mining industry has taken actions to develop plantations and green area in their overburden zones, with the aim of rehabilitating and offsetting their negative impacts on B&ES. This ensures compliance to various regulations, strengthening their licence to operate.
<b>Market Risks</b>	Relates to product and service offerings, consumer preferences, and other market factors that affect corporate performance.	Releasing a new range of organic products or participating in the rapidly growing hybrid vehicle markets.
<b>Reputational Risks</b>	Effects on a company's brand, image, 'goodwill' and relationships with their customers, community, local authorities and other stakeholders.	Improving stakeholder relationships by committing to only procuring raw material or goods that have been certified as sustainable.
<b>Financing Risks</b>	Natural capital valuation and outline of opportunities and source of cost and availability of capital to companies.	Improving access to project finance loans by adhering to a bank's biodiversity policy.

### 3.1 Assessing key biodiversity risks identified across the business value chain

Indicate the material risks (top 5 critical risks) identified across the business value chain related to biodiversity and ecosystem services.

- Provide a brief on the risks identified across the value chain and mention the tools used (if any) to identify the risks.
- Share the details of the action plan or measures taken to mitigate the risks. Highlight if any nature-based solution or payment of ecosystem services method have been adopted for mitigation plan. Also, share the details of management and monitoring plans in place to evaluate implementation and effectiveness of the action plan for risk mitigation.

### 3.2 Identifying business opportunities arising from risk management

Indicate the details of the opportunities identified after addressing the risks across the business value chain. Mention any notable change in business performance before and after addressing the risk and highlight any monetary or non-monetary benefits attained.

Value chain	Business opportunities identified from addressing the risks	Monetary/ Non-monetary benefit attained
Own operations		
Supply chain		

#### Risks and Opportunities Case Studies

##### Example 5:

Sector	Risk identified	Adaptation of biodiversity-based approach	Opportunity
Automobile	Dust emissions, low engine efficiency, higher maintenance cost	Dust control through plantation of native trees & shrubs and for controlling dust emission.	Increase in engine performance efficiency, Low maintenance cost, good employee attendance

##### Example 6:

Sector	Risk	Adaptation of biodiversity-based approach	Opportunity
Agriculture	Loss of agriculture production, soil degradation, depletion of water resources	Adoption of practices of water conservation, use of bio-fertilizer and pesticides over chemical ones, restoration of village ponds and drainage system	Enhance agriculture production, improve soil quality and reduce input cost for agriculture

## 4. Considering the impacts of business decisions on biodiversity

### 4.1 Key drivers and performance indicators for incorporating biodiversity into business-decision making

**Key drivers and performance indicators** are critical aspects of biodiversity and ecosystem services identified across the business value chain and business activities related to them, that significantly influence (positively or negatively) the overall business performance. Incorporating them into business decision-making can provide a strategic and analytical basis for decision-making that ensures long-term success of the company.

Share the details of key drivers, performance indicators and priority concern areas identified across the business value chain.

- Describe the approach to identify and prioritise the key drivers, performance indicators and concern areas. Highlight if the outcomes and learnings from site screening to identify business impacts, dependencies and risks related to biodiversity and ecosystem services were incorporated to identify the key drivers and performance indicators.
- Describe briefly the issues addressed by incorporating key drivers and performance indicators into business decision making.
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### 4.2 Addressing the issues and reforming business models to improve business performance while reducing biodiversity impacts

Share the system or processes in place to integrate biodiversity aspects into the decision-making to address issues identified by the organisation. Highlight how these biodiversity aspects were integrated into investment decisions, business models and supply chain management.

Indicate if the organisation has undergone reformation of its business model to address the issues. Also share the action plan developed and resources mobilised (w.r.t financial, human and technological) for reforming the business model. Highlight the benefits obtained and business performance after addressing the issue by integrating biodiversity and ecosystem service relevant aspects.



### Example 7:

Godrej Interio understands their direct dependency on forests and social forestry for raw materials. In order to ensure a continuous supply of wood products with less impacts on forests and to reduce their business risks, they are committed to using the principles and strategies of 'Design for Environment' (DfE) for all its new products.

<http://b2b.godrejinterio.com/GodrejInterio/designpolicy.aspx?id=29&menuid=2560&catid=452&ubcatid=574>

## 5. Setting objectives and targets for biodiversity management

### 5.1 Long-term and short-term strategy for biodiversity conservation and natural resource conservation/ sustainable development/ environment management

Describe the short-term (10 years) and long term (2050) goals and targets, for No Net Loss or Net positive impacts/ change to biodiversity, established by the organisation.

- Share details of biodiversity aspects if addressed under goals and targets set for Natural Resource Conservation, Sustainable Development and Environmental Management.
- Share details of site-specific and global strategies (Short-term/ Long-term) planned and implemented to achieve the goals and targets that promote reduction of biodiversity impacts and accelerate activities that have a net positive impact on biodiversity

Describe the monitoring plan in place to monitor the implementation of the strategy.

### Example 8:

[The Unilever Sustainable Living Plan](#) sets out to decouple growth from the environmental footprint, while increasing positive social impact. They are taking action on the UN Sustainable Development Goals.

“By 2030 Unilever’s goal is to halve the environmental footprint of the making and use of their products, by 2020 they will help more than 1 billion to improve health & well-being and enhance livelihood of millions of people as they grow their business”.

## 5.2 Developing a roadmap and setting milestones to achieve long-term and short-term strategy

Share details of the roadmap planned to achieve the long-term and short-term strategies established for overall biodiversity conservation within the organisation.

- Provide details of important milestones set to track and achieve the ultimate goals and targets for biodiversity conservation.
- Indicate the action plans (if any) formulated for the site, for biodiversity conservation to avoid, minimise, rehabilitate and offset biodiversity impacts, to achieve the milestones set. Describe main activities in the action plan.

### Action plan:

Action	Definition	Example
Avoid	<ul style="list-style-type: none"> <li>• Measures taken to avoid any negative impacts of business operations on biodiversity, wherever feasible.</li> </ul>	<ul style="list-style-type: none"> <li>• Always purchase materials or products required for business that are certified or assessed like purchasing FSC certified wood</li> <li>• Define the no-go areas for operations</li> <li>• Pre-assessment of biodiversity impacts due to new operations or products or services</li> </ul>
Minimise	<ul style="list-style-type: none"> <li>• Measures taken to reduce the intensity and/or extent of negative impacts of business operations on biodiversity.</li> </ul>	<ul style="list-style-type: none"> <li>• Design the infrastructure to minimise the diversion of land, removal of trees, etc.</li> </ul>
Rehabilitate	<ul style="list-style-type: none"> <li>• Measures taken to improve degraded ecosystems or restore habitats which have been exposed to impacts of business operations that cannot be completely avoided/minimised.</li> </ul>	<ul style="list-style-type: none"> <li>• Rehabilitation of natural forest on degraded land</li> <li>• Restoration of natural ponds, lakes and rivers</li> </ul>
Offset	<ul style="list-style-type: none"> <li>• Measures taken to compensate for any significant adverse impacts or balancing the overall negative impacts of business operations on biodiversity.</li> </ul>	<ul style="list-style-type: none"> <li>• Loss of biodiversity due to land conversion has been compensated by land restoration elsewhere</li> </ul>

### Example 9:

Toyota has identified six environmental challenges, one of which is to 'Establish a future society in harmony with nature'. Toyota has developed a roadmap, that defines the targets, initiatives and action plans, that aims to address the challenge by 2050. It intends to address the challenge by "Connecting nature conservation activities beyond the Toyota group and its business partners among communities, with the world, to the future" by 2050. It has set a 2030 milestone to announce the status of the medium-term or long-term initiatives planned and implemented to achieve the challenge by 2050.

Toyota has planned 3 main projects and respective milestones to be achieved by 2030.

Projects	2030- Milestones
Green Wave Project- Harmony with nature for "Connecting communities"	Become nature friendly by implementing activities that are in harmony-with-nature in all regions where Toyota is based in collaboration with local communities and companies.
Today for Tomorrow Project- Environmental activities for "Connecting with the World"	Contribute to biodiversity conservation activities in collaboration with NGOs and other organisations.
ESD Project-Environmental education for "Connecting to the Future"	Expand initiatives both in-house and outside to foster environmentally conscious persons.

[Toyota Environmental Challenge 2050](#)

## 6. Designating an individual within the organisation as a biodiversity champion

### 6.1 Name, title and contact details of the designated biodiversity champion

Designate an individual within the organisation with the title 'Biodiversity Champion' to oversee management and monitoring of the biodiversity policy or biodiversity aspects and action plans. If there is no designated biodiversity champion, then organisation can provide information of the person who is responsible for managing biodiversity related issues.

Indicate the following details for designated biodiversity champion:

Particulars	Group level	Site level (Production or operations)

Number		
Name of person		
Designation		
Contact details		

## 6.2 Provide details on specific role for biodiversity champion

Provide details on specific role of the biodiversity champion at group and site level in implementation of biodiversity policy or biodiversity aspects under environment, HSE or sustainability policy.

Below are some guidance points:

- 🌿 Implementation of the biodiversity policy through awareness training to all employees and stakeholders
- 🌿 Implantation of the biodiversity action plan or natural capital action plan at production sites
- 🌿 Documentation of the biodiversity baseline and monitoring changes
- 🌿 Providing updates to the management on biodiversity initiatives undertaken in value chain

## 7. Including applicable biodiversity aspects in the environmental management systems

### 7.1 Organisation-wide policy that addresses biodiversity and ecosystem services

Indicate whether the organisation has a specific biodiversity policy or if there are any guidelines or policies concerning biodiversity conservation embedded in environment, HSE or sustainability policy.

Share the following details regarding biodiversity policies and guidelines:

- Details of the policy and biodiversity aspects addressed under them. If the policy is available in the public domain, provide a reference of the source.
- Governance structure or hierarchy in place to implement the policy, involving different levels of management from top to bottom.

- Strategy or system in place for implementation of the biodiversity policy throughout the organisation, including planning, management and supply chain.

#### Example 10:

ITC recognises that the preservation and nurturing of biodiversity is crucial for the long-term sustainability of farming communities. ITC has taken up biodiversity conservation as a major intervention in its operational areas through various initiatives. The long-term sustainability of several of ITC's Businesses depend on natural capital, which includes soil, underground and surface water and biodiversity. As a management approach they consider a 'sustainable agriculture area' incorporating ecological and biodiversity concerns. This supports livelihood improvements and ensures a sustainable future for communities residing in the Company's Agri Business areas.

<https://www.itcportal.mobi/sustainability/sustainability-report-2017/environment/biodiversity.aspx>

#### Example 11:

Tata Steel Limited has a dedicated Biodiversity Policy developed in 2017. The policy guides Tata Steel in the following areas:

- Performing dedicated biodiversity studies across all operations
- Achieving No Net Loss in existing projects
- Avoidance of projects in locations with high biodiversity conservation values
- Involving local communities in decision making on biodiversity aspects

## 7.2 Inclusion of biodiversity aspects into management systems across the business value chain

Indicate whether biodiversity aspects are addressed or integrated into any of the following management systems within the organisation across own operations and supply chain:

- Environmental management systems such as ISO 14001 or EMAS.
- Sustainability programme
- Sustainable sourcing policy for raw materials
- Procurement policy incorporating B&ES aspects and its verification mechanism for verifying suppliers.
- Waste disposable plans (solid and liquid waste management)

Provide the details of the biodiversity aspects addressed under these management systems.

### 7.3 Monitoring and auditing of management systems comprising biodiversity aspects

Share the details of the mechanism in place for monitoring and auditing the policies or management approaches addressing biodiversity aspects.

- Share the details of progress made in implementing the policies and management approaches throughout the organisation and its management effectiveness.
- Indicate if the policies or management approaches are modified to incorporate the results of monitoring and evaluation to improve performance.

## 8. Encouraging relevant stakeholders to support better biodiversity management

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**External stakeholders** are entities outside a business who can affect or be affected by the business activities and operations. This includes

- ⇒ Suppliers
  - ⇒ Contract farmers
  - ⇒ Customers/ consumers
  - ⇒ Others (Government organisations, NGOs, local communities etc.)
- 

### 8.1 Building awareness related to biodiversity within external stakeholders

Indicate the total number of initiatives and programmes (e.g. awareness raising campaigns, communication through labelling on products, communication of organisations biodiversity policies and objectives to suppliers etc.) carried out to create greater awareness on biodiversity among external stakeholders during the reporting period. Describe the type and scope of the programmes and initiatives implemented.

### Example 12:

Godrej & Boyce has been conserving hundreds of acres of mangrove forest along the western bank of Thane Creek since 1940s. In this rich biodiverse forest, they have recorded 16 species of mangrove and mangrove associated plants, along with 208 birds, 85 butterflies, 81 spiders, 31 reptiles and mammals such as Golden Jackal, Wild Boar and Indian Mongoose. The mangroves forest is scientifically managed with a three-pronged approach of Research, Conservation and Awareness. To build awareness among employees, community and stakeholders they created a [Mangrove Mobile app](#). This app helps to identify 67 Indian mangrove species in 11 Indian languages. <http://www.mangroves.godrej.com/mangroves-biodiversity.html>

## 8.2 Engaging external stakeholders in activities undertaken for better biodiversity management

Describe the activities undertaken for/with the external stakeholders during the reporting period to support better management of biodiversity and ecosystem services.

Suppliers	Consumers/Customers	Others
Activities: <ul style="list-style-type: none"><li>• for better management of supply chain,</li><li>• to improve capacity of suppliers to supply sustainable materials,</li><li>• taken beyond the first tier of its supply chain, other activities.</li></ul>	<ul style="list-style-type: none"><li>• Community development projects, involving local communities in developing the organisation's site-specific strategies,</li><li>• conducting surveys with customers to identify possibilities to limit product impacts on biodiversity, other activities.</li></ul>	<ul style="list-style-type: none"><li>• Partnering in projects undertaken by local govt., NGOs or local communities,</li><li>• involving conservation organisations to develop site specific targets,</li><li>• additional conservational activities that are neither related to operations or value chain, other activities.</li></ul>

#### Example 14:

Nedspice developed a Nedspice-Farmers Partnership Program (NFPP) to address supply chain sustainability issues and to ensure a secure supply chain. It engages the farmers within its supply chain through this programme and supports them to improve agricultural practices, manage soil fertility and water use and train them to support responsible use.

[https://www.nedspice.com/upload/docs/brochure-sustainability\\_Jan\\_2015.pdf](https://www.nedspice.com/upload/docs/brochure-sustainability_Jan_2015.pdf)

#### Example 15:

NTPC takes pride in protecting sea turtles and marine reefs along the Andhra Pradesh coast.. As a responsible corporate citizen, the Simhadri unit is contributing to the efforts to conserve the Olive Ridley turtles along the Andhra Pradesh coast, covering nine districts from Nellore to Srikakulam. The project is being carried forward in collaboration with the Forest Department. The conservation project includes inventory mapping of Olive Ridley breeding sites, identification of their nesting and breeding habitats along the shoreline and migratory routes, development of guidelines to safeguard and minimise turtle mortality, and development of collaborative action for conservation.

<https://www.ntpc.co.in/sites/default/files/downloads/NTPCPDFCTB.pdf>

## 9. Engaging in policy advocacy and dialogue with Government, NGOs and academia on biodiversity concerns

9.1 Engagement through various platforms (e.g. sharing of best practices, research partner, sponsor)

Describe how the organisation has engaged with stakeholders and others during the reporting period to promote and advocate biodiversity related issues. Participation in regional, national and international platforms like conferences, councils and meetings can be highlighted.

Platform levels	Details of the platform	Stakeholders Involved	B&ES issues addressed
Regional			
National			
International			



Indicate membership of associations (such as industry associations) and national or international organisations in which the organisation:

- ✿ holds a position on the governance body
- ✿ participates in projects or committees
- ✿ provides substantive funding beyond routine membership dues
- ✿ views membership as strategic

### Example 16:

[Tata Chemicals Limited](#) participated in the UN Convention of Migratory Species (COP-13) in February 2020, to showcase its successful conservation initiatives such as Save the Whale Shark project, Save the Asiatic Lions project, Coral Reef conservation, mangrove conservation etc.

## 9.2 Participation in policy advocacy at international, national or local level

Indicate the engagements and activities undertaken with policymakers, government departments or regulatory bodies on a local, regional, national or international level that could either directly or indirectly influence the biodiversity-related policy within a state or country, where the company operates.

Describe significant issues that are the focus of your organisation's participation in biodiversity-related public policy advocacy.

## 10. Initiating the valuation of relevant biodiversity and ecosystem services

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Biodiversity and ecosystem services around the business operations generate considerable values that contribute to the welfare of the business directly or indirectly. Valuation aims to elicit these hidden values, by recognizing and capturing the wide-range of benefits provided by biodiversity and ecosystem services, demonstrating its values and mainstreaming these values into the decision making process.

Values provided by the ecosystem can be direct use values such as material benefits from provisioning of raw materials such as fuel, wood, genetic resources, non-material and spiritual benefits from recreational areas as well as indirect use values such as climate regulation, water purification etc.

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## 10.1 Valuation of impacts (positive and negative) and dependencies (direct and indirect)

Indicate if any valuation (monetary and non-monetary) of positive and negative impacts along with direct and indirect dependencies has been performed for biodiversity and ecosystem services.

The valuation may comprise:

- ✿ Valuation of critical biodiversity & ecosystems in and around the project site
- ✿ Cost effective analysis of a particular technology, product, site or project
- ✿ Mapping monetary & non-monetary aspects of a company's supply chain

Valuation can be qualitative, quantitative and/or monetary. As a general rule valuation should generally begin with a qualitative assessment to identify priority ecosystem services. Based on this information, a quantitative assessment can be undertaken, analysing the different units such as hectares, tonnes or m<sup>3</sup>, and finally a monetary valuation may be carried out for some or all of the ecosystem costs and benefits identified, if necessary.

Examples of valuation tools:

- Need assessment
- Natural Capital Externalities (NCXs)
- Natural Capital Protocol
- Industrial Biodiversity indexing
- Life Cycle Assessment (LCA)
- Co\$ting Nature v.3 (C\$N)- <http://www.policysupport.org/costingnature>

## 10.2 Integration of biodiversity values into business decision making within the value chain

Describe the outcome and benefits obtained from undertaking valuation (if used) for analysing the impacts and dependencies of business operations on biodiversity and ecosystem services across their value chain.

- Describe how the learnings from valuation studies have been incorporated into decision-making.
- Share the details of how learnings have been used for reforming operations, designing new products, reducing negative impacts.

### Example 17:

The Madikeri Resort, in Kodagu district, by Club Mahindra Holidays was planned and constructed in a way that minimised the cutting of native trees and coffee plantations to meet the tourist expectations of a green and healthy environment at resorts. The resorts were constructed at sites which have low biodiversity value and have been sited and angled to gain advantage from prevailing breeze and natural shade. Adaptation of nature-based design and protection and management of floral diversity helped in reducing ambient temperatures in the resort area. This resulted in avoidance of additional installation costs of space-cooling (air-conditioning), thereby reducing other costs that would have been incurred on space cooling such as its operational and maintenance cost as well additional cost on electricity.

[https://sustainabledevelopment.in/uploads/pdf/1568713598CESD%20IBBI%20REPORT%2001\\_S EP\\_2019\\_Final.pdf](https://sustainabledevelopment.in/uploads/pdf/1568713598CESD%20IBBI%20REPORT%2001_S EP_2019_Final.pdf)

## IBBI Members



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