

## **Integrated Biodiversity Assessment Tool**

# **DISCLOSURE PREPARATION REPORT: SUMMARY OF RESULTS FOR CSRD/ESRS**

**Number of sites:** 18

**Date of analysis:** 20 February 2026 (GMT)

**Generated by:** Megan Sim

**Organisation:** IBAT demo and training account

## **Contents**

- About this Report
- Definitions
- Methodology
- Results
- Limitations
- Appendices

## **About this report**

This report enables users to assess the biodiversity-related characteristics of multiple sites within their direct operations or value chain (upstream and downstream) to inform reporting in line with the European Sustainability Reporting Standard (ESRS) E4 on biodiversity and ecosystems. The report may also be useful for preparation for other EU sustainability reporting.

As part of their materiality assessment, ESRS E4 requires organisations to disclose whether and how it has identified and assessed impacts on biodiversity and ecosystems at own site locations and in their upstream and downstream value chain. Part of this materiality assessment requires an assessment on whether sites are located in or near “biodiversity sensitive areas”. ESRS define biodiversity sensitive areas as “Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (‘KBAs’), as well as other protected areas.”<sup>1</sup> Organisations are also recommended to use additional species and ecosystem metrics to determine material sites and impacts.

To aid reporting in line with the disclosure requirements in ESRS E4, the results in this report are split into three sections:

**Section 1:** Each site is assessed for whether it is located in or near a biodiversity sensitive area.

**Section 2:** Sites assessed as in or near a biodiversity sensitive area in the first section are assigned a significance score. These scores can be used to help prioritise sites in a materiality assessment. Additional species and ecosystem metrics which can be used in a materiality assessment and signposted.

**Section 3:** IBAT information to meet other relevant disclosure requirements within ESRS E4 are provided, for example information on supplier sites located in risk prone areas.

A detailed mapping of how IBAT data and this report can be useful for reporting against specific disclosure requirements in ESRS E4 can be found in Appendix 1.

## **Definitions**

### **Biodiversity sensitive areas:**

ESRS define biodiversity sensitive areas as “Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (‘KBAs’), as well as other protected areas, as referred to in Appendix D of Annex II to Commission Delegated Regulation (EU) 2021/2139 (8).”<sup>2</sup> Annex II to Commission Delegated Regulation (EU) 2021/2139 (8) defines a protected area as “a clearly defined geographical space, recognised, dedicated and managed, through legal or other effective means, to achieve the long-term conservation of nature with associated ecosystem services and cultural values”.

If an area is not included under the Natura 2000 network of protected areas, UNESCO World Heritage sites and/or Key Biodiversity Areas (KBAs), the undertaking needs to assess whether it falls under ‘other protected areas’ as per the ESRS glossary definition. “Other protected areas” include other protected areas found in the World Database of Protected Areas (WDPA). However, the ESRS definition of biodiversity sensitive areas could also include areas designated by national and sub-

national government authorities that do not fall under the internationally recognised protected areas designations and therefore are not included in the WDPA. This could be, for instance, forest protected areas or areas lying within river basin districts designated as requiring special protection by government authorities. IBAT only provides data on areas listed in the WDPA and World Database of KBAs (WDKBA). Companies preparing for reporting in line with the ESRS E4 are also recommended to check data on national or local level designations of protected area. <sup>3</sup>

### **Risk prone area:**

ESRS define risk prone areas as areas “with threatened species on the IUCN Red List of Species, the Birds and Habitats Directive or nationally list of threatened species, or in officially recognised Protected Areas, the Natura 2000 network of protected areas and Key Biodiversity Areas.”<sup>4</sup>

Note that when assessing whether operations affect threatened species, this report uses the assigned buffer per site type or chosen buffer. A precautionary 50 km buffer is also included in the spreadsheet to account for uncertainties in species distribution and dynamic ranges (more information in the README). For protected areas and KBAs this report automatically applies different buffers to different operation types to effectively incorporate the Area of Influence of each site. Note that these buffers are set by IBAT based on current available scientific literature and not recommended or required by ESRS.

### **Threatened species:**

ESRS do not provide a specific definition of threatened species. In this report, threatened species are defined in line with the commonly used definition as species assessed as Critically Endangered (CR), Endangered (EN), or Vulnerable (VU) on the IUCN Red List of Threatened Species.

### **Methodology**

The results of this report are split into three sections.

#### **1. Sites assessed as in or near a biodiversity sensitive area**

The first section assesses whether sites in direct operations and the value chain are located in or near a biodiversity sensitive area. ESRS E4 defines biodiversity sensitive areas as “Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas.” <sup>5</sup>

Natura 2000, UNESCO World Heritage sites and other protected areas can be found in the World Database on Protected Areas (WDPA) which is used in this analysis. Key Biodiversity Areas (KBAs) are found in the World Database of Key Biodiversity Areas (WDKBA) which is also used in this analysis. The excel provided as part of this report, specifically the WDPA data and WDKBA data tabs, provides information on the type of protected areas and KBAs in or near each site.

In the absence of an ESRS-provided definition of what constitutes “in or near”, this report considers a site “in or near” a biodiversity sensitive area if at least one of the following is true:

- ✓ The Area of Influence (site and buffer) overlaps with a protected area.
- ✓ The Area of Influence (site and buffer) overlaps with a KBA.

### **Buffers**

This report automatically applies different buffers to different site types to effectively incorporate the area of influence of each site, with these values guided by available literature and expert knowledge. These buffers are also designed to account for potential inaccuracies in the global datasets (e.g., protected area boundaries).

For the IUCN Red List results, the report applies the assigned buffer to analyse the potential species presence. A precautionary 50 km buffer is also applied to account for uncertainties in species distribution and dynamic ranges (more information in the README). For the full list of species please refer to the included spreadsheet.

If no Site Type is selected, a default site type named ‘20 km Maximum Impact Buffer’ will be automatically applied. It should be noted that this buffer size may not accurately reflect the real-world risks posed to biodiversity features, which could be greater or lower than the risks reported.

Table 1. Buffer distances assigned to different site types.

Buffer Distance	Site Type(s)	Justification	References
5 km	Offices, Warehouses, Low-input agriculture	A 5 km buffer is recommended as the minimum buffer size to be used. Low-input agriculture is	<ul style="list-style-type: none"> <li>• <a href="#">UNEP-WCMC, The Area of Influence of site-based operations</a></li> </ul>

Buffer Distance	Site Type(s)	Justification	References
		placed here as the degree of freshwater pollution is expected to be lower (see 10 km buffer justification).	<ul style="list-style-type: none"> <li>– <a href="#">Direct Impacts (2021)</a>.</li> <li>• <a href="#">UNEP-WCMC, The Area of Influence of site-based operations – Indirect Impacts (2022)</a>.</li> </ul>
10 km	High-input agriculture, Onshore wind, Construction, Oil and gas (terrestrial)	A 10 km buffer is suggested as being likely to cover the impacts from most pressures (Amec Foster Wheeler 2015; UNEP-WCMC 2021). Freshwater pollution impacts are likely to be experienced at larger distances (e.g., average of 13.4 km for mines and oil and gas operations (UNEP-WCMC 2021)). As agriculture is one of the main contributors to eutrophication and pollution globally (Poore & Nemecek 2018) it is deemed that a 10 km buffer is most relevant.	<ul style="list-style-type: none"> <li>• <a href="#">Amec Foster Wheeler (2015) Habitats Regulations Assessment: 14th Onshore Oil and Gas Licensing Round (No. Doc Ref. 33917rr008i2) Oil and Gas Authority</a>.</li> <li>• <a href="#">UNEPWCMC, The Area of Influence of site-based operations – Direct Impacts (2021)</a>.</li> <li>• <a href="#">J. Poore, T. Nemecek, Reducing food's environmental impacts through producers and consumers. Science. 360, 987–992 (2018)</a>.</li> </ul>
20 km	Offshore wind, Oil and gas (marine), Hydropower	Marine operations have the potential to have larger areas of influence when compared to terrestrial, especially if noise is excessive. UNEP-WCMC suggested a buffer size of 20 km for marine oil and gas operations (UNEP-WCMC 2021) and a 20 km buffer is also likely to be sufficient to account for a majority of wide-ranging species (Weaver J 2020).	<ul style="list-style-type: none"> <li>• <a href="#">UNEP-WCMC, The Area of Influence of site-based operations – Direct Impacts (2021)</a>.</li> <li>• <a href="#">Weaver J, "WALES NATIONAL DEVELOPMENT FRAMEWORK - Habitats Regulations Assessment" (Sefydliad Materion Cymreig.) Institute of Welsh Affairs, (2020)</a>.</li> </ul>
50 km	Mining	Mining has been observed to contribute to deforestation effects up to 50 km away (Sonter et al. 2017; Maddox et al. 2019).	<ul style="list-style-type: none"> <li>• <a href="#">L. J. Sonter, D. Herrera, D. J. Barrett, G. L. Galford, C. J. Moran, B. S. Soares-Filho, Mining drives extensive deforestation in the Brazilian Amazon. Nature Communications. 8, 1013 (2017)</a>.</li> <li>• <a href="#">T. Maddox, P. Howard, J. Knox, N. Jenner, Forest-Smart Mining: Identifying Factors Associated with the Impacts of Large-</a></li> </ul>

Buffer Distance	Site Type(s)	Justification	References
			<a href="#">Scale Mining on Forests (World Bank, 2019).</a>

**Important note:** The buffers assigned to each site type in this report provide an initial approach to differentiate areas of influence based on different impacts of different operations. IBAT Partner UNEP-WCMC is currently conducting research to create a more refined buffer methodology. Therefore, the buffers used in this report are subject to change.

## 2. Metrics to inform materiality assessment and significance scores for sites

In the second section, sites assessed as in or near a biodiversity sensitive area in section are assigned a significance score. These scores can be used to help prioritise sites in a materiality assessment.

Scores of high, medium, and low are presented based on the proximity of the site to a KBA or protected area relative to the appropriate buffer size based on the site type.

Table 2 outlines how the significance scores for sites are determined in relation to protected areas and KBAs. In Table 4 in the results, sites are ordered by potential priority based on 1) Whether the site is located in or near a protected areas and/or KBA, 2) The presence of any "High" significance scores, 3) The sum of significance scores (High = 3, Low = 1). Guidance for the interpretation of biodiversity significance scores can be found in the ReadMe file.

**Table 2.** Criteria used to assess the biodiversity significance of each site based on the proximity of the site to a KBA or protected area relative to the appropriate buffer size according to the site type.

Buffer Distance	Site Type	Biodiversity Significance			
		None	Low	Medium	High
5 km	Offices, Warehouses, Low-input agriculture	>5 km	1.5-5 km	0.5-<1.5 km	<0.5 km
10 km	High-input agriculture, Onshore wind, Construction, Oil and gas (terrestrial)	> 10 km	3-10 km	1-<3 km	<1 km
20 km	Offshore wind, Oil and gas (marine), Hydropower	> 20 km	6-20 km	2-<6 km	<2 km
50 km	Mining	> 50 km	15-50 km	5-<15 km	<5 km

**Important note:** The significance scores of the sites are based on the proximity of the site to a KBA or protected area. The scores can contribute to a materiality assessment and help inform the prioritisation of sites however it is recommended that other tools and datasets should be used in conjunction with IBAT to complete a holistic materiality assessment.

Organisations reporting against ESRS are also recommended to use additional species and ecosystem metrics to determine material sites and impacts.

## 3. Other disclosures

Sections 1 and 2 provide information on how IBAT can be used to inform a materiality assessment and ESRS E4 disclosures including identifying which sites are in or near biodiversity sensitive areas.

Section 3 provides information related to other disclosure requirements within ESRS E4 for which IBAT data is relevant. These include:

- Whether operations affect threatened species.
- The percentage of suppliers' facilities (upstream sites) which are located in risk prone areas.

Note that when assessing if operations affect threatened species, an assigned or chosen buffer is applied. A precautionary 50 km buffer is used to account for changes and uncertainties in species ranges for all site types. This is the recommended best practice (more information in the README).

## Results

### 1. Sites defined as in or near a biodiversity-sensitive area

A total of 18 sites were assessed in this report. Overall, 16 sites (88.9%) were identified as located in or near a biodiversity sensitive area.

Out of the 16 sites in or near biodiversity-sensitive areas, we cannot calculate the area for 14 sites because they do not have polygon data in IBAT. Of the remaining (2) sites owned, leased, or managed (direct operations) assessed as being in or near biodiversity-sensitive areas totalled 3659.46 hectares. (Note: This is the total area of the sites, not the total area of KBAs and/or protected areas overlapping within the Area of Influence (site and buffer)).

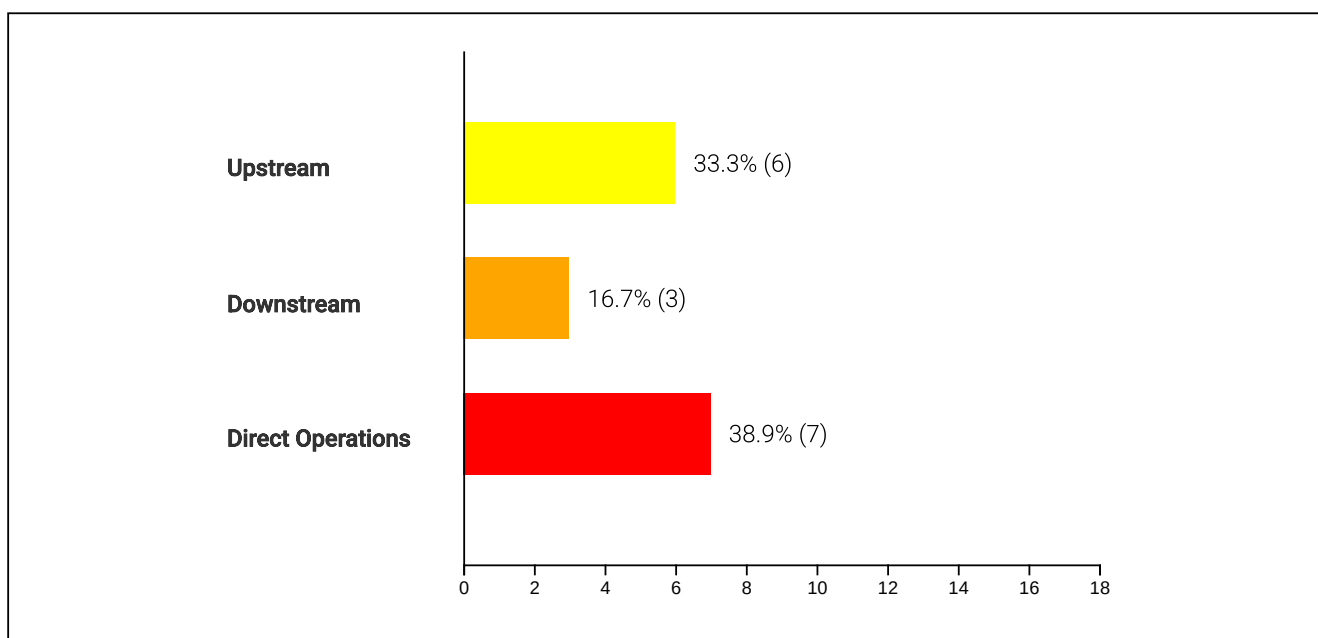


Figure 1. Number and proportion of sites in or near a biodiversity sensitive area, broken down by operation type.

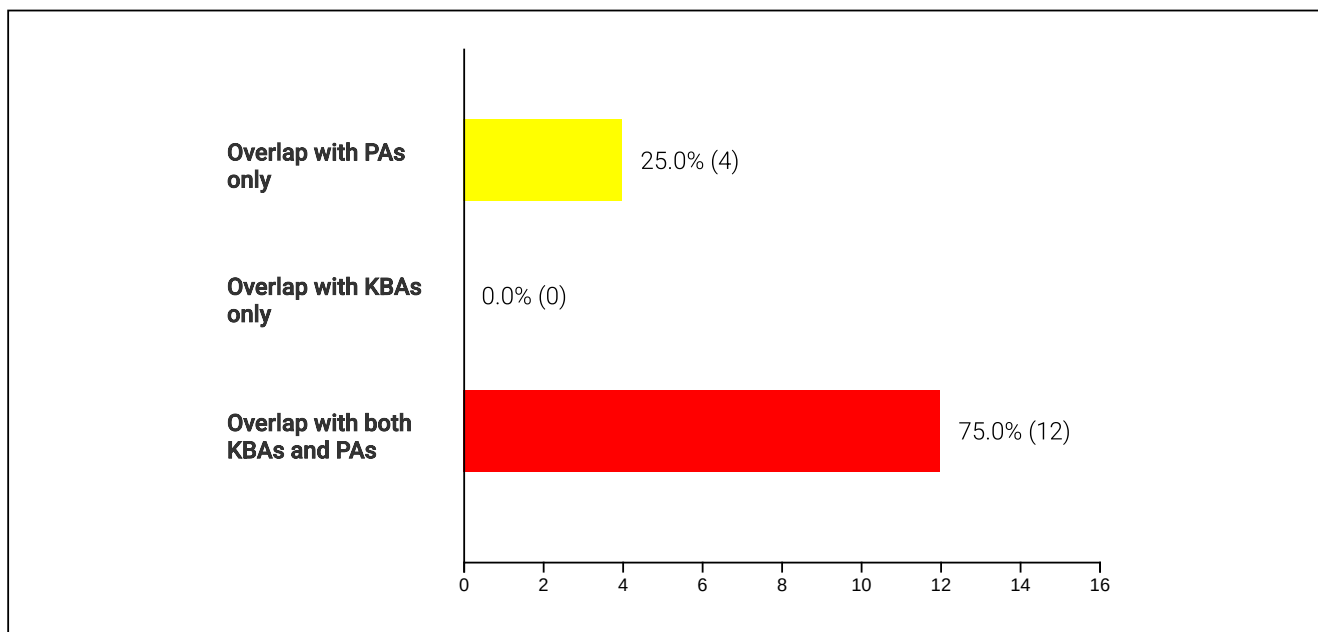


Figure 2. Number and proportion of sites (upstream, downstream, and direct operations) identified as being in or near a biodiversity sensitive area based on overlap with protected areas or Key Biodiversity Areas.

Table 3. Summary of sites identified as being in or near a biodiversity sensitive area.

Site Name	Site Type	Operation Type	Buffer Distance Applied (Km)	In or near a KBA?	In or near a Protected Area?
Germany Wind Energy Exploration	Onshore wind	Upstream	10	Yes	Yes
Japan STAR	Terrestrial Oil and gas	Direct Operations	10	Yes	Yes
Brazil Carajás Mine	Mining	Upstream	50	Yes	Yes
Tumut, Australia Hydropower	Hydropower	Direct Operations	20	Yes	Yes
Gagal Cement works	50 km Maximum Impact Buffer	Direct Operations	50	Yes	Yes
Wind Energy Exploration - CA	Onshore wind	Direct Operations	10	No	Yes
Hornsea, UK Offshore Wind	Offshore wind	Downstream	20	No	Yes
West Mining Exploration	Mining	Upstream	50	Yes	Yes
Florida, US, Innovation Center	Warehouses	Upstream	5	Yes	Yes
Niigata, Oil & Gas Field	Marine Oil and gas	Direct Operations	20	Yes	Yes
O&G Exploration	Terrestrial Oil and gas	Direct Operations	10	Yes	Yes
Mumbai, India Logistics Warehouse	Warehouses	Downstream	5	Yes	Yes
Dubai, UAE O&G Field	Terrestrial Oil and gas	Downstream	10	Yes	Yes
Seoul HQ office	Offices	Direct Operations	5	Yes	Yes
EU Distribution Centre	Offices	Upstream	5	No	Yes
Sandakan, Malaysia Palm Oil	High-input agriculture	Upstream	10	No	Yes

## 2. Metrics to inform materiality assessment and significance scores for sites

Table 4 provides an example of how the sites assessed as in or near a biodiversity sensitive area can be prioritised and contribute to a materiality assessment.

**Table 4.** The biodiversity significance of each site assessed as in or near a biodiversity sensitive area based on the proximity of the site to a KBA or protected area relative to the appropriate buffer size according to the site type.

Site Name	Site Type	Operation Type	Significance Based on Proximity to a Protected Area	Significance Based on Proximity to a Key Biodiversity Area
Germany Wind Energy Exploration	Onshore wind	Upstream	High	High
Japan STAR	Terrestrial Oil and gas	Direct Operations	High	High
Brazil Carajás Mine	Mining	Upstream	High	High
Tumut, Australia Hydropower	Hydropower	Direct Operations	High	High
Gagal Cement works	50 km Maximum Impact Buffer	Direct Operations	Low	High

Site Name	Site Type	Operation Type	Significance Based on Proximity to a Protected Area	Significance Based on Proximity to a Key Biodiversity Area
Wind Energy Exploration - CA	Onshore wind	Direct Operations	High	
Hornsea, UK Offshore Wind	Offshore wind	Downstream	High	
West Mining Exploration	Mining	Upstream	Medium	Medium
Florida, US, Innovation Center	Warehouses	Upstream	Medium	Medium
Niigata, Oil & Gas Field	Marine Oil and gas	Direct Operations	Medium	Medium
O&G Exploration	Terrestrial Oil and gas	Direct Operations	Low	Low
Mumbai, India Logistics Warehouse	Warehouses	Downstream	Low	Low
Dubai, UAE O&G Field	Terrestrial Oil and gas	Downstream	Low	Low
Seoul HQ office	Offices	Direct Operations	Low	Low
EU Distribution Centre	Offices	Upstream	Low	
Sandakan, Malaysia Palm Oil	High-input agriculture	Upstream	Low	

ESRS E4 recommends organisations use additional species and ecosystem metrics beyond those used to determine which sites are in or near biologically sensitive areas in their materiality assessment (see Appendix 1). Table 5 presents which other metrics can be found in the excel files in this report and used in a materiality assessment.

**Table 5.** Metrics in IBAT that can be used for a materiality assessment categorised into species, ecosystem, and other metrics.

Metric Group	Metrics	Explanation	Location in Report
Ecosystem	Biodiversity Significance: STAR Threat Abatement Category	Classification of biodiversity significance (Low, Medium, or High) based on the STAR Threat Abatement score at the site. The criteria used to assess the biodiversity significance of each site based on the maximum STAR Threat Abatement score can be found in Table 3 of the ReadMe file.	Overall Results
	Biodiversity Significance: STAR Restoration Category	Classification of biodiversity significance (Low, Medium, or High) based on the STAR Restoration score at the site. The criteria used to assess the biodiversity significance of each site based on the maximum STAR Restoration score can be found in Table 3 of the ReadMe file.	Overall Results
	No. CR Species	Number of Critically Endangered (CR) Species (as classified on the IUCN Red List of Threatened Species) that potentially occur	Overall Results
	No. EN Species	Number of Endangered (EN) Species (as classified on the IUCN Red List of Threatened	Overall Results



Metric Group	Metrics	Explanation	Location in Report
		Species) that potentially occur	
	No. VU Species	Number of Vulnerable (VU) Species (as classified on the IUCN Red List of Threatened Species) that potentially occur	Overall Results
	AZE Status	Binary (Yes/No) indicator of whether the site is in an Alliance for Zero Extinction (AZE) KBA.	KBA Data
Species	Scientific Name & Common Name	Scientific name and common name for each species that potentially occur	Species Data
	Red List Category	The extinction risk of each species as per the <a href="#">IUCN Red List Categories and Criteria</a> that potentially occur within the assigned or chosen buffer and a precautionary 50 km buffer of each site as classified in the IUCN Red List of Threatened Species	Species Data
	Population Trend	Population trend of the taxon, based on latest assessment. Can be one of: Unknown, Increasing, Decreasing, Stable, Null (not available)	Species Data
Other	No. of PAs in the Area of Influence (site and buffer)	Number of protected areas in the Area of Influence (site and buffer)	Overall Results
	No. of KBAs in the Area of Influence (site and buffer)	Number of KBAs in the Area of Influence (site and buffer)	Overall Results
	Minimum Distance to PA (km)	Minimum distance in kilometers to the nearest protected area within the Area of Influence (site and buffer)	Overall Results and WDPA Data
	Minimum Distance to KBA (km)	Minimum distance in kilometers to the nearest KBA within the Area of Influence (site and buffer)	Overall Results and KBA Data
	Area of ecologically sensitive sites within the Area of Influence (km <sup>2</sup> )	The total area of Key Biodiversity Areas and/or protected areas overlapping within the Area of Influence (site and buffer). The overlapping area is not double counted in cases where an area is identified as both a KBA and PA.	Overall Results

### 3. Other disclosures

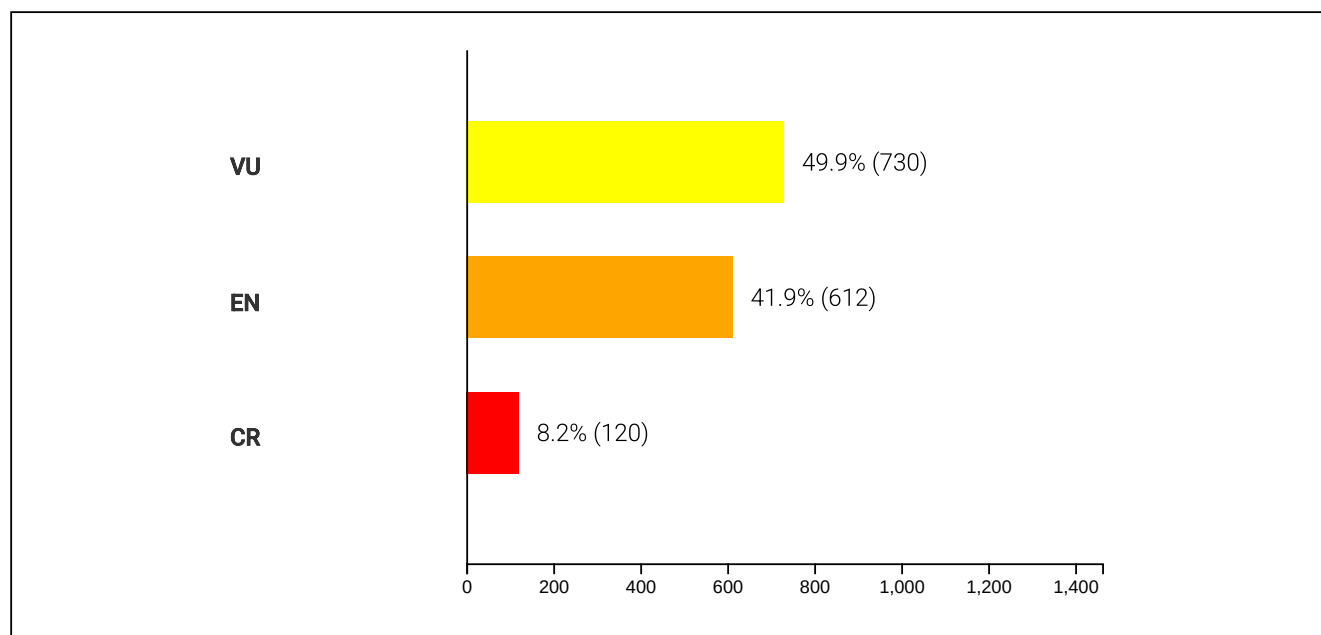
#### Operations that affect threatened species

100.00% of sites (downstream, upstream and direct operations) overlap with ranges of threatened species (species assessed as Critically Endangered (CR), Endangered (EN), and Vulnerable (VU) on the IUCN Red List of Threatened Species).



Note this is the overlap of ranges of threatened species with each site plus the assigned or chosen buffer<sup>1</sup>.

The excel provided as part of this report shows exactly which operations (direct operations) affect threatened species, information which can be used for paragraphs 16 (c) and 37 in ESRS E4.



**Figure 3.** Total number and proportion of threatened species (Critically Endangered, Endangered and Vulnerable) based on the IUCN Red List Category (using the assigned or chosen buffer) for all sites assessed.

Additional information on the threatened species potentially occurring within an assigned or chosen buffer and a precautionary 50 km buffer are provided in the excel spreadsheet within this report:

- The Overall Results excel sheet contains information on the total number of Critically Endangered, Endangered, and Vulnerable species potentially occurring within an assigned or chosen buffer and a precautionary 50 km buffer.
- The Species Data excel sheet provides information on each individual species potentially occurring an assigned or chosen buffer and a precautionary 50 km buffer. Information includes species names and population trends.

**Important note:** IBAT can provide information on what species potentially occur an assigned or chosen buffer and a precautionary 50 km buffer. Organisations will then need to determine if their operations effect these species.

#### Supplier sites in risk prone areas

100.00% of suppliers' facilities (upstream sites) are located in risk prone areas.

<sup>1</sup> As of November 2025, we are now using the chosen or assigned buffer for the results on threatened species (more information in the README). For the full list of species please check the included spreadsheet.

#### Limitations

This report provides an indication of biodiversity-related features (protected areas, KBAs, and threatened species) whose distributions overlap or fall close to specified sites. While it provides an early indication of potential biodiversity concerns, the report does not provide details of potential direct, indirect, downstream or cumulative impacts. Furthermore, the report provides an assessment based on global datasets and is not a substitute for additional investigation and due diligence, especially concerning national and/or local conservation priorities.

Species do not occur uniformly throughout their distributions; therefore, the data is provided on what species are potentially found within an assigned or chosen buffer and 50 km of a site using a precautionary buffer.

Geographical regions have significant differences in their protected areas and/or KBAs coverage. For example, the KBA identification process has not been completed in every country, nor for all taxa, and is biased towards key sites for bird conservation.

The World Database of Protected Areas (WDPA) is based on records provided primarily by national governments and is also incomplete in various ways. Protected areas in certain countries might not be publicly available.

The WDPA dataset within IBAT and used for this analysis, does not include cultural UNESCO World Heritage Sites, only World Heritage Sites classified as natural or mixed. Cultural World Heritage Sites are omitted because they are not classified because of any biodiversity features.

## Appendices

Appendix 1. Disclosures from ESRS E4 that can be supported with IBAT.

Disclosure Requirement from ESRS 4	Outputs to Use from IBAT
<p><b>Disclosure Requirement SBM 3 – Material impacts, risks and opportunities and their interaction with strategy and business model.</b></p> <p>16. The undertaking shall disclose:</p> <ul style="list-style-type: none"> <li>a list of material sites in its own operations, including sites under its operational control, based on the results of paragraph 17(a). The undertaking shall disclose these locations by: <ul style="list-style-type: none"> <li>specifying the activities negatively affecting biodiversity sensitive areas;</li> <li>providing a breakdown of sites according to the impacts and dependencies identified, and to the ecological status of the areas (with reference to the specific ecosystem baseline level) where they are located; and</li> <li>specifying the biodiversity-sensitive areas impacted, for users to be able to determine the location and the responsible competent authority with regards to the activities specified in paragraph 16(a) i.</li> </ul> </li> <li>whether it has operations that affect threatened species.</li> </ul>	<ul style="list-style-type: none"> <li>A list of sites in or near biodiversity sensitive areas.</li> <li>IBAT provides data that can help determine the ecological status of sites.</li> <li>Details of which threatened species are potentially found within and around each site.</li> </ul>
<p><b>Disclosure Requirement related to ESRS 2 IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks, dependencies and opportunities.</b></p> <p>17. The undertaking shall describe its process to identify material impacts, risks, dependencies and opportunities. The description of the process shall include whether and how the undertaking:</p> <ul style="list-style-type: none"> <li>identified and assessed actual and potential impacts on biodiversity and ecosystems at own site locations and in the upstream and downstream value chain, including assessment criteria applied;</li> <li>identified and assessed dependencies on biodiversity and ecosystems and their services at own site locations and in the upstream and downstream value chain, including assessment criteria applied, and, if this assessment includes ecosystem services that are disrupted or likely to be;</li> </ul> <p>19. The undertaking shall specifically disclose whether or not it has sites located in or near biodiversity-sensitive areas and whether activities related to these sites negatively affect these areas by leading to the deterioration of natural habitats and the habitats of species and to the disturbance of the species for which a protected area has been designated.</p>	<ul style="list-style-type: none"> <li>Metrics which indicate the ecological status in around sites which can be used when determining material impacts, risks, dependencies, and opportunities.</li> <li>A list of sites in or near biodiversity sensitive areas.</li> </ul>
<p><b>Disclosure Requirement E4-2 – Policies related to biodiversity and ecosystems.</b></p>	<ul style="list-style-type: none"> <li>A list of sites in or near biodiversity sensitive areas.</li> </ul>

Disclosure Requirement from ESRS 4	Outputs to Use from IBAT
<p>24. The undertaking shall specifically disclose whether it has adopted:</p> <ul style="list-style-type: none"> <li>• biodiversity and ecosystem protection policy covering operational sites owned, leased, or managed in or near a biodiversity sensitive area; [...]</li> </ul>	
<p><b>Disclosure Requirement E4-5 – Impact metrics related to biodiversity and ecosystems change.</b></p> <p>27. When preparing the information required under this Disclosure Requirement, the undertaking shall consider and may describe: [...]</p> <ul style="list-style-type: none"> <li>• the biodiversity components of the metrics: species specific, ecosystem specific; [...]</li> </ul> <p>33. The undertaking shall report metrics related to its material impacts on biodiversity and ecosystems.</p> <p>35. If the undertaking identified sites located in or near biodiversity-sensitive areas that it is negatively affecting (see paragraph 19(a)), the undertaking shall disclose the number and area (in hectares) of sites owned, leased or managed in or near these protected areas or key biodiversity areas.</p> <p>40. If the undertaking identified material impacts related to the state of species, the undertaking may report metrics it considers relevant. The undertaking may:</p> <ul style="list-style-type: none"> <li>• consider population size, range within specific ecosystems as well as extinction risk. These aspects provide insight on the health of a single species' population and its relative resilience to human induced and naturally occurring change;</li> <li>• disclose metrics that measure changes in the number of individuals of a species within a specific area;</li> <li>• disclose metrics on species at extinction risk that measure: <ul style="list-style-type: none"> <li>◦ the threat status of species and how activities/pressures may affect the threat status; or [...]</li> </ul> </li> </ul> <p>41. If the undertaking identified material impacts related to ecosystems, it may disclose:</p> <ul style="list-style-type: none"> <li>• with regard to ecosystems condition: <ul style="list-style-type: none"> <li>◦ metrics that measure multiple species within an ecosystem rather than the number of individuals within a single species within an ecosystem (for example: scientifically established species richness and abundance indicators that measure the development of (native) species composition within an ecosystem against the reference state at the beginning of the first reporting period as well as the targeted state outlined in the Kunming-Montreal Global Biodiversity Framework, or an aggregation of species' conservation status if relevant); or [...]</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Species and ecosystem metrics which indicate the ecological status in around sites which can be used when determining material impacts, risks, dependencies, and opportunities.</li> <li>• The number and area (in hectares) of sites owned, leased or managed (labelled as direct operations) in or near these biodiversity sensitive areas.</li> <li>• Metrics that can help identify material impacts related to the state of species.</li> </ul>
<p><b>Disclosure requirements related to ESRS 2 IRO-1 – Description of the processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities.</b></p>	<ul style="list-style-type: none"> <li>• Species metrics to use in the materiality assessment to help assess the impact on the state of species.</li> <li>• Metrics which indicate current integrity and importance of biodiversity and ecosystem at each</li> </ul>

Disclosure Requirement from ESRs 4	Outputs to Use from IBAT
<p><b>AR 4.</b> The materiality assessment under ESRs E4 includes the undertaking's:</p> <ul style="list-style-type: none"> <li>• impacts on the state of species (i.e., species population size, species global extinction risk); [...]</li> </ul> <p><b>AR 7.</b> Phase 1 (LEAP approach) relates to the localisation of relevant sites regarding its interface with biodiversity and ecosystems. To identify these relevant sites the undertaking may:</p> <ul style="list-style-type: none"> <li>• identify the current integrity and importance of biodiversity and ecosystem at each location taking into consideration the information provided in paragraphs 16 and 17;</li> <li>• develop a list of locations where the undertaking is interfacing with locations in or near biodiversity-sensitive areas taking into consideration the information provided in paragraphs 16 and 17; and [...]</li> </ul> <p><b>AR 8.</b> In Phase 2, to evaluate its actual or potential impacts and dependencies on biodiversity and ecosystems for relevant sites, the undertaking may:</p> <ul style="list-style-type: none"> <li>• indicate the size, scale, frequency of occurrence and timeframe of the impacts on biodiversity and ecosystems taking into consideration the disclosures under paragraphs 16 and 17. Furthermore, the undertaking may disclose: <ul style="list-style-type: none"> <li>◦ the percentage of its suppliers' facilities which are located in risk prone areas (with threatened species on the IUCN Red List of Species, the Birds and Habitats Directive or nationally list of threatened species, or in officially recognized Protected Areas, the Natura 2000 network of protected areas and Key Biodiversity Areas);</li> <li>◦ the percentage of its procurement spend from suppliers with facilities which are located in risk prone areas.</li> </ul> </li> </ul>	<p>location.</p> <ul style="list-style-type: none"> <li>• A list of sites in or near biodiversity sensitive areas.</li> <li>• A list of supplier sites in risk prone areas.</li> </ul>
<p><b>Disclosure Requirement E4-2 – Policies related to biodiversity and ecosystems.</b></p> <p><b>AR 12.</b> The undertaking may also provide information on how the policy refers to the production, sourcing or consumption of raw materials, and in particular how it:</p> <ul style="list-style-type: none"> <li>• limits procurement from suppliers that cannot demonstrate that they are not contributing to significant damage to protected areas or key biodiversity areas (e.g., through certification);</li> </ul>	<ul style="list-style-type: none"> <li>• A list of supplier sites and whether they are in or near a protected areas or key biodiversity areas.</li> </ul>