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Biodiversity — Considering biodiversity in the strategy and operations of organizations — Requirements and guidelines

National foreword

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Foreword

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This document was prepared by Technical Committee ISO/TC 331, *Biodiversity*.

Any feedback or questions on this document should be directed to the user’s national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

Introduction

Biodiversity is a critical component to support life on earth. It underpins global nutrition and food security, buffers against disease, provides livelihoods, and has its inherent value. It is essential to ecosystem health, giving us protection from disasters, contributing to climate change mitigation and adaptation, providing clean air, clean water and healthy soil. It is also critical to business: an estimated USD 44 trillion of the world's gross domestic product is highly or moderately dependent on nature.[1] The Kunming-Montreal Global Biodiversity Framework (GBF)[2] has provided a historic agreement for society consistent with halting and reversing biodiversity loss by 2030 and achieving full recovery of nature by 2050. Target 15 of the GBF calls for large and transnational companies and financial institutions to monitor, assess, and transparently disclose their risks, dependencies and impacts on biodiversity, including value chains and portfolios. These actions are aimed at progressively avoiding and reducing adverse impacts on biodiversity, increasing benefits and opportunities, reducing biodiversity-related risks to business and financial institutions, and promoting actions to ensure sustainable patterns of production. To meet the objectives of this framework, a standardized approach is needed.

The aim of this document is to help organizations to include biodiversity conservation, ecological restoration and sustainable use into their business, social and environmental strategies and practices. This document is intended for all types of organizations, whatever their size or nature, and either at the landscape level (production site, regional presence, commercial zone, farm, etc.) or organizational level (industrial corporation, local authority, etc.).

This document provides decision-making support that enables any organization to assess its biodiversity dependencies, impacts, risks and opportunities, and to define, implement and monitor an action plan. This allows added value for both the organization itself and its interested parties. Indeed, the organization, through the individual behaviours of different actors within it, can create sustainable practices and concretely help to bring about necessary systemic changes.

As the steps of the biodiversity approach are iterative, organizations will typically move back and forth through various stages described in this document.

This document is expected to be used in conjunction with other relevant standards concerning ecological engineering, landscape-level approaches (e.g. ISO 37101[3]), or social responsibility (e.g. ISO 26000[4]).

The biodiversity approach proposed in this document is intended to be implemented on a stand-alone basis or can be used in conjunction with an environmental management system (e.g. ISO 14001[5]) or a comprehensive social responsibility approach (e.g. ISO 26000[4]), regarding risks and opportunities to consider or actions to implement.

Figure 1 provides an outline of the structure of this document and the connection between its various components.

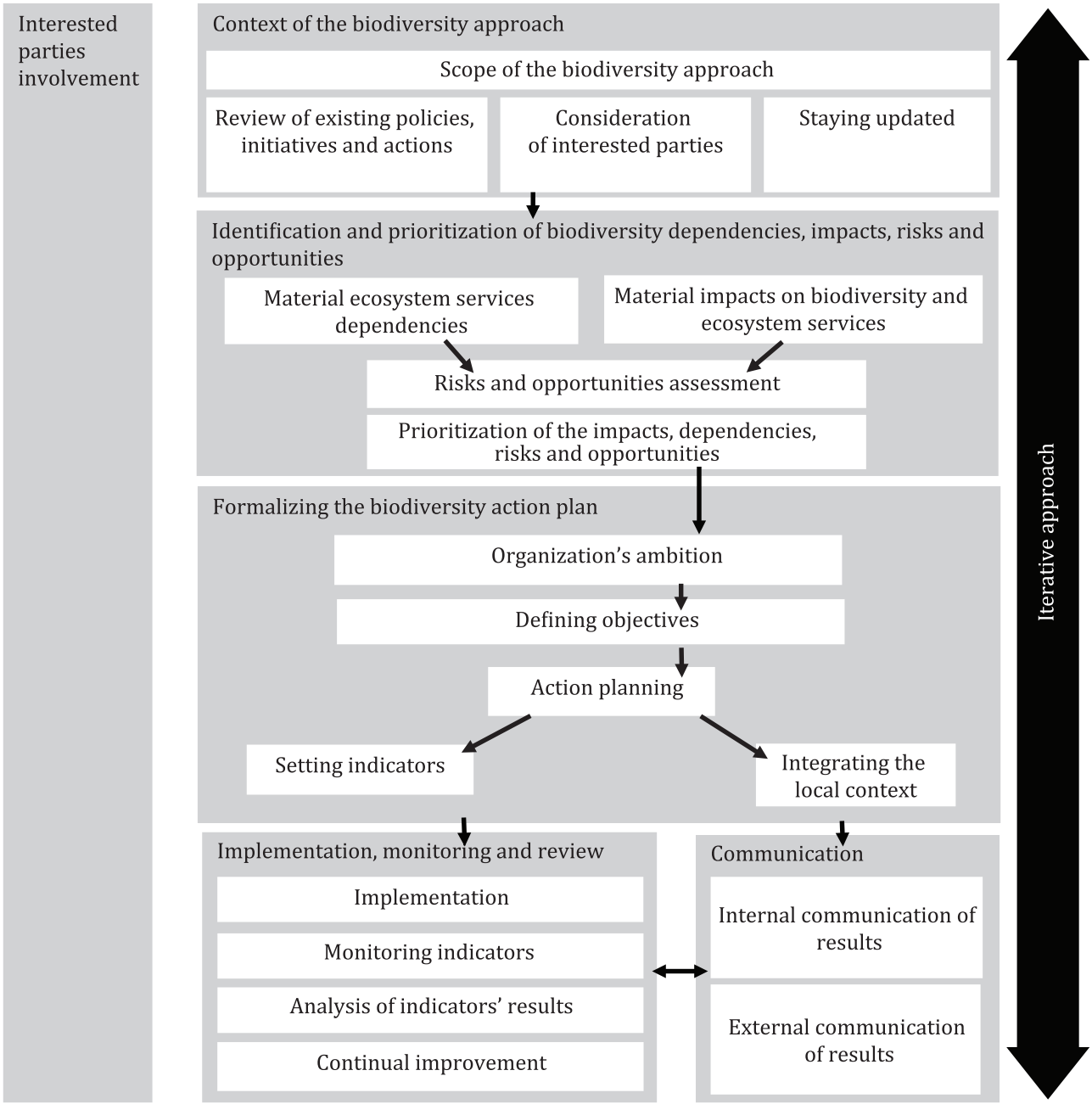


Figure 1 — Outline of this document

International Standard **ISO 17298:2025(en)**

Biodiversity — Considering biodiversity in the strategy and operations of organizations — Requirements and guidelines

1 Scope

This document specifies requirements and guidelines for organizations to consider biodiversity in their strategies and operations, thereby adopting a biodiversity approach.

It is applicable to any type of organization, irrespective of its size or nature (e.g. large groups, public institutions, local authorities, mid-cap companies, associations, micro-structures, single-member companies), sector, level of development and the extent to which it includes biodiversity protection in its activities.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp

— IEC Electropedia: available at https://www.electropedia.org/

3.1 Terms specific to biodiversity

3.1.1
biodiversity
biological diversity
variability among living organisms on the earth, including the variability within and between species, and within and between *ecosystems* (3.1.4)

Note 1 to entry: The definition of the term biodiversity is broad and open to interpretation and different uses. In the context of this document, biodiversity is used in a way that emphasizes its ecological function.

[SOURCE: ISO 14050:2020, 3.8.22, modified — note 1 to entry has been added.]

3.1.2
conservation
management to maintain *biodiversity* (3.1.1)

3.1.3
critical habitat
area with high *biodiversity* (3.1.1) value

Note 1 to entry: critical habitats can include:

— habitats of significant importance to one or several critically endangered or endangered species;

— habitats of significant importance to one or several endemic or restricted-range species;

— habitats supporting globally significant concentrations of migratory species or congregatory species highly threatened; unique ecosystems areas associated with key evolutionary processes.

3.1.4
ecosystem
dynamic complex of communities of plants, animals and microorganisms and their non-living environment, interacting as a functional entity

Note 1 to entry: Ecosystems can be influenced by human activities.

[SOURCE: ISO 14050:2020, 3.2.3, modified — note 1 to entry has been added.]

3.1.5
ecosystem service
benefit people obtain from one or several *ecosystems* (3.1.4)

Note 1 to entry: These are generally distinguished into provisioning, regulating, supporting and cultural services. Ecosystem services include the provisioning of goods (e.g. food, fuel, raw materials, fibre), regulating services (e.g. climate regulation, disease control), and non-material benefits (cultural services) (e.g. spiritual or aesthetic benefits). The supporting services are necessary for the production of all other ecosystem services (e.g. soil formation, nutrient cycling, water cycling) and are also referred to as “ecosystem functions”.

[SOURCE: ISO 14050:2020, 3.2.4, modified — note 1 to entry has been added.]

3.1.6
ecological restoration
activity or process that assists in initiating or accelerating the recovery of an *ecosystem* (3.1.4) that has been degraded, damaged, or destroyed

Note 1 to entry: By addressing ecosystem integrity, ecological restoration can reverse the loss of species by growing their population or reducing the population of alien invasive species.

3.1.7
mitigation hierarchy
decision-making framework involving a sequence of steps starting with the avoidance of *impacts* (3.2.6), followed by the minimization of inevitable impacts, on-site restoration and finally, where feasible and necessary, *biodiversity* (3.1.1) offsets

3.1.8
state
characteristic of *biodiversity* (3.1.1) and *ecosystem services* (3.1.5) as determined at a certain point in time

[SOURCE: ISO 14050:2020, 3.2.33, modified — the term “environmental condition” has been replaced by “state”; in the definition, "state" has been removed and “the environment” has been replaced by “biodiversity and ecosystem services”.]

3.2 Terms specific to the approaches of the organizations

3.2.1
action plan
concrete activities intended to achieve the *objectives* (3.2.9)

[SOURCE: ISO/TS 22272:2021, 3.6, modified — “target state” changed to “objectives”.]

3.2.2
biodiversity approach
process implemented by an organization with the aim of strategically and operationally maintaining and improving its environmental performance by integrating conservation, ecological restoration and sustainable use of *biodiversity* (3.1.1) and the *ecosystem services* (3.1.5), ideally by also improving its social and economic performances

3.2.3
continual improvement
recurring activity to improve performance

[SOURCE: ISO 14050:2020, 3.1.13]

3.2.4
dependency
reliance on the use of *ecosystem services* (3.1.5)

3.2.5
driver
indirect driver
underlying cause
root cause
human activity to satisfy human needs, or trend, both leading to one or more *pressures* (3.2.13)

3.2.6
impact
change to *biodiversity* (3.1.1), whether adverse or beneficial, including possible consequences, wholly or partially resulting from an *organization's* (3.2.10) activities

[SOURCE: ISO 14050:2020, 3.2.22, modified — "environmental" has been removed from the term; "the environment" has been replaced by "biodiversity" and "environmental aspects" has been replaced by "activities".]

3.2.7
indicator
quantitative, qualitative or binary variable that can be measured, calculated or described, representing the status of operations, management, conditions or *impacts* (3.2.6)

[SOURCE: ISO 14050:2020, 3.2.24]

3.2.8
interested party
person or *organization* (3.2.7) that can affect, be affected by, or perceive itself to be affected by a decision or activity

Note 1 to entry: Internal interested parties can be top management, employees, temporary workers, employee representative bodies, members, volunteers, etc.

Note 2 to entry: External interested parties can be business/operational partners (suppliers, intermediaries, consumers, competitors, investors, etc.), public partners (government, state, ministries, local authorities, etc.), or civil society (neighbouring residents, citizens, associations, etc.).

[SOURCE: ISO 14050:2020, 3.1.2, modified — notes 1 and 2 to entry have been added.]

3.2.9
life cycle
consecutive and interlinked stages from raw material acquisition or generation from natural resources to final disposal

[SOURCE: ISO 14050:2020, 3.6.1]

3.2.10
objective
result to be achieved

Note 1 to entry: An objective can be strategic, tactical, or operational.

Note 2 to entry: Fundamental objectives and means objective are differentiated. Fundamental objectives reflect the results on the state of biodiversity and ecosystem services (e.g. increase the pollinator population in a farm vicinity). Means objectives reflect actions for achieving a result (e.g. create new flower meadows areas on the farm).

Note 3 to entry: Objectives follow the SMART criteria:

— specific – clearly defined so that all people involved in the project have the same understanding of what the terms mean;

— measurable – definable in relation to some standard scale (numbers, percentage, fractions, or all/nothing states);

— achievable – practical and appropriate within the context, and in light of the political, social, and financial context;

— results-oriented – represents necessary changes in driver reduction, and/or other key expected results;

— time-limited – achievable within a specific period of time, generally 1 to 10 years.

[SOURCE: ISO 14050:2020, 3.1.6, modified — notes 1 to 3 to entry have been added.]

3.2.11
organization
person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its *objectives* (3.2.9)

[SOURCE: ISO 14050:2020, 3.1.1]

3.2.12
product
any goods or service

[SOURCE: ISO 14050:2020, 3.5.12]

3.2.13
pressure
direct driver
element of an *organization's* (3.2.10) activities or *products* (3.2.12) that interacts or can interact with biodiversity

Note 1 to entry: Pressure is defined here from the perspective of an organization and thus in a narrower sense,[31] relative to other definitions that include pressures not attributable alone to the organization in question.[15],[30]

Note 2 to entry: The Conservation Measures Partnership (CMP) and the International Union for Conservation of Nature (IUCN) maintain a comprehensive classification of pressures.

[SOURCE: ISO 14050:2020, 3.2.20, modified — the term has been changed from "environmental aspect"; "environment" has been replaced with "biodiversity"; notes 1 and 2 to entry have been added].

3.2.14
risk
biodiversity-related risk
potential threat (effect of uncertainty) to an *organization* (3.2.10) that arises from its and the wider society's *dependencies* (3.2.4) and *impacts* (3.2.5) on *biodiversity* (3.1.1)

3.2.15
opportunity
biodiversity-related opportunity
activity that creates positive outcomes for *organizations* (3.2.10) and *biodiversity* (3.1.1) by creating positive *impacts* (3.2.5) on biodiversity or mitigating adverse impacts

3.2.16
sphere of influence
range or extent of political, contractual, economic or other relationships through which an *organization* (3.2.10) has the ability to affect the decisions or activities of individuals or other organizations

Note 1 to entry: The ability to influence does not, in itself, imply a responsibility to exercise influence.

[SOURCE: ISO 14050:2020, 3.2.34, modified — "other" has been added before "organizations"; note 1 to entry has been added.]

3.2.17
value chain
entire sequence of activities or parties that provide or receive value in the form of *products* (3.2.12)

Note 1 to entry: Parties that provide the value include suppliers, outsourced workers, contractors and others.

Note 2 to entry: Parties that receive value include customers, consumers, clients, members and other users.

[SOURCE: ISO 26000:2010, 2.25, modified — "products or services" has been replaced by "products".]

4 Context of the biodiversity approach

4.1 Scope of the biodiversity approach

The organization shall determine the scope of its biodiversity approach by establishing its boundaries and applicability.

When the organization establishes this scope, it shall decide whether the biodiversity approach applies to:

— one, several or all of its activities;

— one, several or all of its land tenure areas;

— all or part of operations it owns or controls;

— all or part of its value chain, its products' life cycles and its sphere of influence.

Each aspect of the scope shall be clearly documented.

When determining the scope, the organization shall consider:

— the nature and complexity of its activities, in its various operations;

— its size (including the number of people in the organization and revenues);

— the location(s) of its site(s), its land tenure;

— its sectors of activity and markets;

— its sphere of influence, its value chain and the interested parties associated with its activities over the life cycle of the activities or products;

— any controversies associated with its activities;

— its structure and the nature of decision-making within or upstream of the organization;

— its anticipated potential and actual impacts already identified;

— its potential and actual dependencies and risks related to biodiversity already identified;

— its proximity to critical habitats.

4.2 Review of existing policies, initiatives and actions

The organization shall list any biodiversity-related policies currently effective within the organization, whether voluntary or imposed by regulations, along with any currently isolated actions relating to biodiversity implemented in order to adopt a process for improving its environmental performance. To do this, it can, if applicable, assess the environmental or social responsibility policies which fit into a broader framework. The review should include policies, initiatives and actions related to other sustainability issues (e.g. climate change or pollution) therefore enabling the organization to create appropriate linkages and reinforce these other actions from a biodiversity angle.

The policies, initiatives and actions mentioned above should be assessed to determine and resolve any potential blocking points for the biodiversity approach and its implementation, and to identify the levering mechanisms to be supported.

The results, or baselines, or both, as applicable, of any biodiversity assessments carried out should be documented.

The organization should pay attention to relevant policies and actions implemented by the interested parties linked to the scope. Examples of such policies and actions can concern aquatic or terrestrial ecological corridors around a production site, a protected area near owned land, an approach initiated by a supplier or customer included in the selected scope's boundaries, a sector-based initiative to develop processes more favourable for biodiversity, a regional initiative, etc.

4.3 Consideration of interested parties

The organization shall determine:

— the interested parties that are relevant in the context of the biodiversity approach; and

— their expectations, which can include the equitable sharing of resources.

The needs and expectations of these interested parties shall be considered when constructing the biodiversity approach, particularly when defining the ambition and objectives of the biodiversity action plan (see Clause 7).

4.4 Staying updated

The organization shall put in place a process to keep itself informed of the following elements consistent with the scope (see 4.1):

— regulatory changes;

— international, national and local frameworks;

— practices and available tools;

— initiatives of the interested parties.

The organization should establish monitoring on the progress of scientific research and state-of-the-art knowledge on the matter.

To meet the aforementioned requirement, small-sized organizations can, for example, follow a regular working group on environmental issues or set up news alerts relating to biodiversity.

Annex A presents a non-exhaustive list of frameworks, principles, study groups and tools that can support the implementation of a biodiversity approach.

5 Involvement of interested parties

The organization should determine, justify and facilitate appropriate modes of interested parties' involvement (determined in 4.3) for the major stages of the biodiversity approach, and in particular:

— when analysing the impacts, dependencies, risks and opportunities by identifying the internal and external needs and expectations;

— when defining the objectives, for example by involving interested parties during the objectives definition meetings or by consulting them on what should be included;

— when preparing the biodiversity action plan if they are going to be involved in it, in order to ensure their ability to participate in the expected manner;

— when implementing the biodiversity action plan, by establishing partnerships that enable the actions to be properly implemented or contribute to their monitoring;

— when updating the biodiversity action plan.

6 Identifying and prioritizing biodiversity impacts, dependencies, risks and opportunities

6.1 General

The analysis of dependencies on ecosystem services, impacts on biodiversity, and their related risks and opportunities, is a main component of the biodiversity approach and enables the organization to build a relevant biodiversity action plan.

This assessment consists of the critical appraisal of the likely dependencies and impacts of the organization and associated risks and opportunities. It is helpful to think of this as an iterative process; organizations are not required to aim to produce flawless information but rather deliberately, yet rapidly, move through the steps, develop preliminary yet credible information, and then revise it over time. Organizations are not required to try to resolve every data gap as they are encountered, but rather state their assumptions, move forward with the best available information, document key decisions, and go back to priority data gaps when resources are available to tackle them.

Figure 2 illustrates the relationship between the organization and biodiversity in terms of impacts and dependencies.

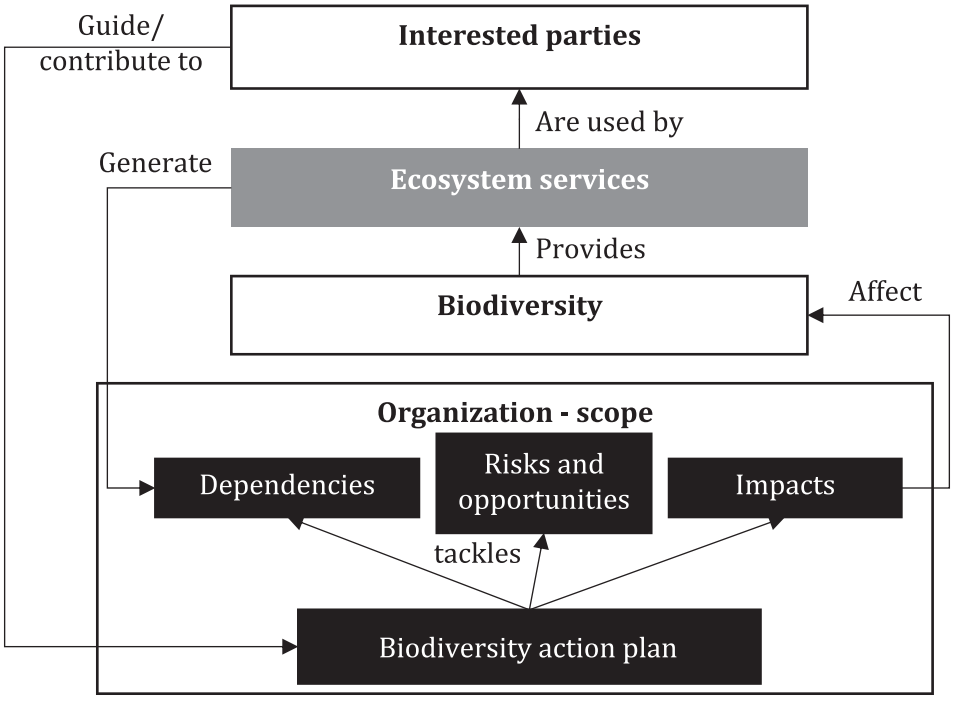


Figure 2 — Relationship between an organization and biodiversity in terms of impacts and dependencies

6.2 Identification of the material ecosystem services dependencies

The organization shall identify the dependencies of the activities within the scope defined in 4.1.

To identify these dependencies, the organization can use international ecosystem services classifications. For example, the Millenium Ecosystem Assessment[9] groups them in four categories (provisioning services,

regulating services, cultural services and supporting services). Throughout its locations, the organization can make use of existing regional, national and international instruments, tools and databases.

For each identified ecosystem service, the organization shall assess its dependency level and precisely which activities or operations depend on it. The dependency level can be defined qualitatively (e.g. with an expert's assessment: high, medium, low), semi-quantitatively (e.g. by a value on an ordinal scale running from 1 to 10) or quantitatively (e.g. by a volume, a weight, an economic assessment).

NOTE Qualitative and semi-quantitative methods are subjective and can be implemented with the help of a third-party.

This assessment enables the organization to identify the material dependencies to take into consideration in its biodiversity action plan to ensure the continuity or development of its activities over the long term.

6.3 Identification of the material impacts on biodiversity and ecosystem services

The organization shall identify the material impacts (actual or potential) of the activities that are within the scope of its biodiversity approach (see 4.1).

NOTE 1 The IPBES Report [10] describes five main biodiversity loss direct drivers which can be useful for classifying potential biodiversity impacts related to the organization's activities.

The impacts on biodiversity and ecosystem services shall be assessed. The organization should identify the activities having material impacts on biodiversity in order to manage them.

The materiality of the impacts can be determined qualitatively, semi-quantitatively or quantitatively. The organization shall describe how it integrates the available scientific data and state-of-the-art knowledge in the characterization of its impacts.

NOTE 2 The materiality of an impact can be evaluated according to the following non-exhaustive criteria:

— severity of adverse impacts or scale and perimeter of positive impacts (e.g. the number of people affected, the species affected, or the extent of area impacted);

— frequency of impact (e.g. regularity and number of times the impact is expected to occur as a given economic activity occurs);

— likelihood of impact (e.g. level of certainty that an impact will occur, based on what is known about the economic activity);

— timing of impact (e.g. whether a given impact will occur within one year, 1 to 10 years, or more than 10 years);

— duration (e.g. whether the impact is lasting days, months or years);

— irreversibility (e.g. degree beyond which the effect of an impact cannot be reversed).

NOTE 3 Several initiatives work on impact assessment methods such as Align,[11] Science-based Targets for nature,[12] or the Taskforce on Nature-related Financial Disclosure.[13]

When assessing the materiality of impacts, the organization should consider the best available information at the geographical location of those impacts, as the local state of biodiversity (e.g. threat level) affects the severity and irreversibility of the impacts.

The organization shall assess in priority the activities in its scope that can adversely affect an ecosystem service that provides benefit to third parties. For example, an organization that discharges effluents into a watercourse should pay attention to the uses of that water by other users (e.g. industries and local communities), and to the impacts that a change in water quality can have on their activities.

6.4 Identification of the material biodiversity-related risks and opportunities

Organizations shall identify and assess their risks and opportunities stemming from their identified material dependencies and material impacts (see 6.2 and 6.3).

Biodiversity-related risks can be physical risks, transition risks or systemic risks.

— Biodiversity-related physical risks are risks to an organization that result from the degradation of biodiversity and consequential loss of ecosystem services. These risks can be chronic, such as risks from water scarcity or a gradual decline of species diversity of pollinators resulting in reduced crop yields, or acute, such as risks from natural disasters or forest spills.

— Biodiversity-related transition risks are risks to an organization that result from a misalignment of economic actors with actions aimed at protecting, restoring or reducing adverse impacts on biodiversity. Categories of transition risks are policy, market, technology, reputational or liability risks.

— Biodiversity-related systemic risks are risks to an organization that arise from the breakdown of the interconnected ecological and economic systems, rather than the failure of individual parts.

Biodiversity-related opportunities can be categorized into those related to business performance and those related to sustainability performance. These two categories are not mutually exclusive (e.g. organizations can create new business activities creating value for them and dedicated to biodiversity protection).

Biodiversity-related opportunities can occur:

— when organizations mitigate biodiversity-related risks, for example, connected to biodiversity loss and its associated ecosystem services that the organization and society depend on;

— through the strategic transformation of business models, products, markets and investments that actively work to halt or reverse biodiversity loss, including the implementation of conservation, restoration and nature-based solutions, or support for them through financing or insurance.

When assessing risks and opportunities, organizations shall at least consider:

— their magnitude: the significance of the risk or opportunity to the organization, based on the risk implications for the organization, measured through risk assessment methods which can be qualitative, semi-quantitative or quantitative (e.g. heatmapping or scenario analysis);

— their likelihood (e.g. level certainty that a risk will occur).

When assessing risks and opportunities, organizations should also consider additional assessment criteria such as vulnerability to the risk, timing of onset (i.e. in the long term, medium term or short-term), and the severity of the organization's impacts on biodiversity and on society.

To assess risks and opportunities, geographical location is especially important. Organizations should identify precise geographical location of their material impacts and the ecosystems they materially depend on. If an organization is not able to identify the location of an impact or dependency (e.g. lack of information from its suppliers), it may use assumptions based on best available data (e.g. international material flow databases).

The assessment of the magnitude of risks and opportunities should integrate an estimate of the financial implications coming, for example, from changes to revenue streams, cost basis and potentially cost of capital. In addition, biodiversity-related risks and opportunities can also change the valuation of assets and influence financing conditions.

Biodiversity-related risks and opportunities are closely linked to climate-related risks and opportunities. Climate change is one of the five main direct drivers of biodiversity loss.

In order to properly identify and assess these risks and opportunities, organizations shall develop an understanding of how to integrate them into their existing risk management processes. When doing this, organizations can make use of standard international risk management frameworks, guidelines and tools such as the Committee of Sponsoring Organizations (COSO)'s Enterprise Risk Management Framework[14] and ISO 31000.[8]

6.5 Prioritization of the impacts, dependencies, risks and opportunities

The organization shall prioritize its biodiversity impacts, dependencies, risks and opportunities based on:

— the review specified in 4.2;

— the expectation of its interested parties in 4.3;

— the identification of its material dependencies, impacts, risks and opportunities in 6.2, 6.3 and 6.4.

The organization shall prioritize impacts, dependencies, risks and opportunities considering the available scientific data and state-of-the-art knowledge.

The organization shall document the selection criteria.

The organization may present this prioritization as a graphic. The graphic can represent the materiality of the impacts, dependencies, risks and opportunities according to their position in the value chains, product life cycles, their geographical locations or the maturity of the organization regarding their management.

The organization shall consult its interested parties on its prioritization of the impacts, dependencies, risks and opportunities. An adequate level of transparency and support from interested parties should be ensured.

7 Formalizing the biodiversity action plan

7.1 Organization's ambition

The organization shall define its ambition regarding the biodiversity action plan, building on the organization's vision, mission and values.

The ambitions shall reflect the organization's priority biodiversity impacts, dependencies, risks and opportunities identified in 6.5. The organization's ambition shall be adequate with its own capabilities for action (i.e. size, turnover, number of sites, position in the value chain).

In general, ambition levels can include the following:

— "compliance" level (meeting the most urgent expectations of interested parties);

— "smart-to-do" level (meeting customer expectations and reducing operational costs);

— "complete change" level (product line, way of operating, resource management);

— "long-term viability" level (pro-actively playing into future risks and opportunities);

— "create value" level (creating value for society as a whole, beyond sole business economics).

7.2 Defining objectives

The organization shall set objectives to foster biodiversity, reflecting the ambitions of the biodiversity approach (see 7.1) and forming the basis of the biodiversity action plan (see 7.3).

Organizations should distinguish between fundamental objectives and means objectives.

The means objectives can cover, but are not limited to, the business model, governance, organization of the activities, management of the sites (including land management) and the organization's products offering.

The fundamental objectives can cover, but are not limited to, species conservation, ecosystem restoration and ecosystem service regeneration.

All objectives shall be:

— specific;

— measurable by indicator(s);

— achievable, taking into consideration the capabilities of the organization and its interested parties;

— relevant by having a real impact on the conservation or ecological restoration of biodiversity and ecosystem services;

— proportionate to the biodiversity impacts, dependencies, risks and opportunities and the interested parties' expectations (identified in 6.5 and 4.3, respectively);

— defined in time and reflective of the time scales intrinsic to ecosystems;

— compatible with the organization's core business strategy;

— tracked;

— communicated to the relevant internal and external interested parties;

— updated when necessary; and

— in line with the mitigation hierarchy.

7.3 Action planning

The organization shall set up a biodiversity action plan encompassing actions reflecting the organization's ambition and objectives (see 7.1 and 7.2, respectively).

When setting up its biodiversity action plan, the organization shall take into consideration the modes of involvement of its interested parties described in Clause 5, the impacts, dependencies, risks and opportunities prioritized in 6.5, the ambition and objectives defined in 7.1 and 7.2, respectively, in order to:

— ensure that the biodiversity approach can achieve the objective(s) defined in 7.2;

— avoid or reduce adverse impacts or possibly, if applicable and depending on the organization's objectives, compensate for any residual impacts on biodiversity;

— ensure that the proposed actions to avoid or reduce the impacts do not produce other significant impacts that adversely affect the environment, notably through impact transfers or displacements;

NOTE Impact displacement can be observed by the appearance of an impact of the same type in a different place. Impact transfer can be observed by the appearance of an impact of a different type or in a different place.

— foresee, manage and reduce risks related to dependencies by avoiding or reducing any potential damage to ecosystems the organization is dependent on, or by protecting or restoring them;

— support continual and adaptive improvement as defined in 9.4.

The organization shall follow the mitigation hierarchy and favour actions that avoid adverse impacts. If it is not technically and economically feasible to avoid the impacts, the organization shall implement actions that reduce them. If it is not technically and economically feasible to reduce the impacts, the organization shall implement actions to restore and regenerate. The organization can also identify actions that are not directly linked to the organization's impact on biodiversity, but which aim to contribute to the conservation or restoration of biodiversity at large.

The organization shall organize and plan:

— the actions to achieve the objectives defined in 7.2;

— the way of integrating and implementing these actions within the biodiversity action plan and with other policies, initiatives and actions identified in 4.2;

— the way of assessing the effectiveness of these actions (see 9.3);

— the way of communicating on its biodiversity approach in accordance with Clause 8.

For each action, the organization shall describe:

— what will be done;

— the expected results in accordance with the objectives defined in 7.2;

— the necessary resources (including financial and human resources);

— the person who will be in charge;

— the deadlines;

— the way in which the results will be assessed (see 9.3).

7.4 Setting indicators

For each planned action, the organization shall define at least one indicator.

These indicators shall be:

— characterized as a driver indicator, a pressure indicator, a state indicator, an impact indicator or a response indicator when dealing with impacts (and not dependencies). These characteristics are outlined in the Driver-Pressure-State-Impact-Response (DPSIR) framework in Annex B;

— measurable;

— formulated clearly and easy to understand, interpret, present and communicate;

— relevant with respect to the objectives of the action and the general objectives of the approach defined in 7.2;

— appropriate and help support decision-making, actions and continual improvement (see 9.4).

For each identified indicator, a target and deadline for achieving it should be defined.

7.5 Integrating the local context

In the context of an action aiming to conserve, restore or sustainably use biodiversity and ecosystem services, the organization can list the local biodiversity conservation initiatives and their current stage. The organization shall make best efforts to ensure its action is consistent with them.

The organization can benefit from consultation with local biodiversity experts and local biodiversity protection associations.

8 Communication

8.1 General

The organization shall, at least, state the scope to which the biodiversity approach applies as defined in 4.1 within all its communication processes presenting or promoting its biodiversity approach.

The organization may promote its biodiversity approach by communicating about its ambition, its objectives, and the results reached.

The organization may register its biodiversity approach in local, national or international biodiversity programmes to promote it and leverage its effectiveness through joint action and experience sharing.

The organization may encourage sharing of its biodiversity data and innovative actions within the local, national or international scientific community.

8.2 Internal communication of results

The biodiversity action plan should be communicated to all the internal interested parties (including employees or members of the organization), for example through an internal newsletter, a dedicated document or during in-house events.

The organization can raise awareness about its biodiversity approach and its performance among all its employees. It can promote and encourage staff initiatives in favour of biodiversity and ecosystem services and give recognition to such actions and practices.

The highest internal authorities (e.g. board of directors, regulatory authority) shall be appropriately informed of the progress made as regards the biodiversity approach on an annual basis.

8.3 External communication of results

The organization shall report on its biodiversity approach (relevant information specified in Clauses 4 to 7) and its performance in its sustainability reports (e.g. corporate social responsibility report, integrated report, or non-financial performance statement) to the extent that such reports are prepared by the organization, and via other methods and media, as established by the organization's communication process(es). Communication can include material impacts and dependencies (see 6.2 and 6.3) and biodiversity action plan (see 7.3).

The organization may communicate on its biodiversity approach to its interested parties and in particular its customers, suppliers and civil society. It may promote and encourage initiatives taken by its interested parties to support biodiversity and ecosystem services.

9 Implementation, monitoring and review

9.1 Implementation

The organization shall implement, control and carry out the actions planned in 7.3.

The organization shall monitor planned actions and maintain the necessary documentation to ensure that the actions have been carried out as planned.

The organization shall ensure that any outsourced process and actions are well monitored and implemented.

9.2 Monitoring indicators

The organization shall document the indicators' results at regular intervals. The intervals shall be specific to each indicator and relevant for:

— the specific time scale of the indicator and its specific cyclic variations;

— the deadlines for achieving the objectives identified in 7.2;

— the time scale of the biodiversity action plan and the actions affecting the indicators' results.

9.3 Analysis of indicators' results

The organization shall determine:

— the methods for monitoring, measuring, analysing and assessing the validity of the results;

— how these methods will be implemented;

— when the monitoring and measurement results shall be analysed and assessed;

— who is responsible for the monitoring, measuring, analysis and assessment actions;

— whether an internal verification process or an external third-party verification process is the most appropriate for validating the analyses and actions to implement.

The organization shall retain appropriate documented information as proof of the results.

It shall assess the implementation of the biodiversity action plan and the effectiveness of the actions put in place for the conservation, ecological restoration and sustainable use of biodiversity and ecosystem services.

9.4 Continual improvement

The updating of the biodiversity approach is determined by the achievement of the expected results, the information resulting from the monitoring specified in 4.4, the evolution of context and expectations of interested parties (4.3) and the development of the organization's activities.

This updating can include:

— the scope;

— the identification and prioritization of impacts, dependencies, risks and opportunities;

— the ambition, but only if increasing it;

— the objectives.

Updating of the biodiversity approach shall include updating of the biodiversity action plan according to continual improvement opportunities. Such continual improvement opportunities can include any improvement of the suitability, effectiveness and adequacy of the biodiversity approach to enhance, restore and protect biodiversity.

The biodiversity action plan can be revised to speed up the achievement of an objective or to improve its quality, but not to lower the ambition.

The organization shall document the updates made to its biodiversity approach and the related biodiversity action plan including a justification for the changes made.

Annex A
(informative)

Resources to support implementation of a biodiversity approach

This annex includes a non-exhaustive list of frameworks, principles, study groups and tools that can accompany the implementation of the biodiversity approach described in this document.

International policy frameworks and principles:

— Convention on Biological Diversity, United Nations, 1992;[15]

— Kunming-Montréal Global Biodiversity Framework, 2022;[2]

— 2030 Agenda (Sustainable Development Objectives), United Nations, 2015;[16]

— G7 Environment - Metz Charter on Biodiversity;[17]

— Ramsar Convention on wetlands;[18]

— United Nations Convention on the Law of the Sea (UNCLOS).[19]

Relevant scientific or market-led bodies or initiatives:

— Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES);

— Specialist Commissions of the International Union for Conservation of Nature;

— Commission on Genetic Resources for Food and Agriculture of the FAO (Report on the State of the World's Biodiversity for Food and Agriculture, 2019, FAO);[20]

— Conservation Measures Partnership (CMP);

— FAO Livestock Environmental Assessment and Performance Partnership;

— International Multi-Year Project on Biodiversity for Food and Nutrition (2013-2019), FAO and FEM;

— Global Ocean Observing System (GOOS);

— Marine Observation Network (MBON);

— United Nations Environment Programme World Conservation and Monitoring Centre (UNEP-WCMC);

— Group on Earth Observations (GEO);

— Future Earth Ocean Knowledge Action Network (Ocean KAN);

— Partnership for Observation and the Global Ocean (POGO) Biological Working Group;

— Taskforce on Nature-related Financial Disclosure (TNFD);

— Science-Based Targets Network;

— Nature positive approach from the IUCN.

Frameworks, standards and tools:

— Global Report Initiative (GRI) 101, Biodiversity 2024;[21]

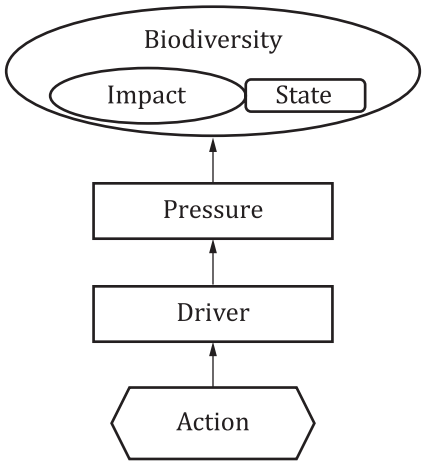
— Organisation for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Business Conduct;[22]

- European Union (EU) Eco-Management and Audit Scheme (EMAS);[23]
- ISO 14001;[5]
- Guidelines for private Sector Engagement In Biodiversity (3rd Edition, MOE Japan, published in 2023);[24]
- Ocean Best Practices System (MBON);[25]
- Open Standards for the Practice of Conservation (CMP);[26]
- Science Based Targets for Nature Guidance;[12]
- Taskforce on Nature-related Financial Disclosure guidances (including LEAP approach).[13]

Annex B
(informative)

DPSIR Framework applied to biodiversity

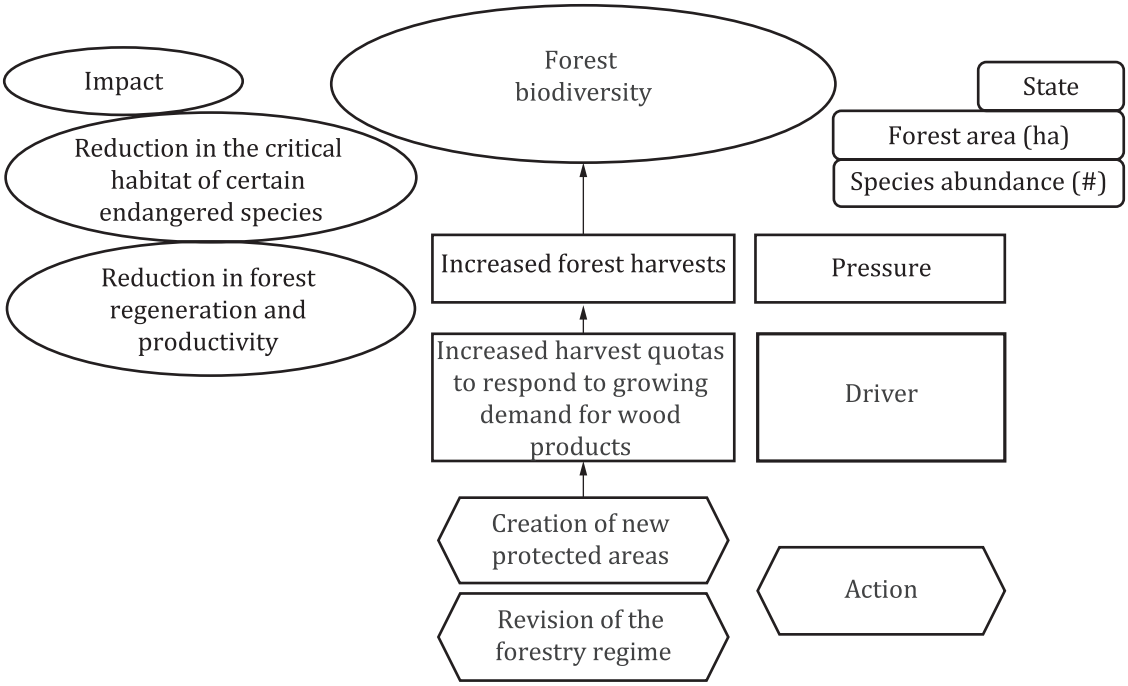
For the purpose of this document, a conceptual framework (see Figure B.1) was developed to align language between the Driver-Pressure-State-Impact-Response (DPSIR) framework of the European Environment Agency (Eurostat, 1999,[27] Kristensen, 2004[28]), the ISO 14001,[5] the Kunming-Montreal Global Biodiversity Framework,[2] the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES),[29] the Taskforce on Nature-related Financial Disclosures (TNFD, 2025),[30] the Science Based Targets Network (SBTN, 2023),[31] the Conservation Measures Partnership and the International Union for Conservation of Nature (IUCN) (Salafsky et al., 2024).[32]



NOTE The “R” step from the DPSIR framework has been omitted from this figure.

Figure B.1 — DPSIR framework applied to biodiversity

Figure B.2 provides a hypothetical example of an organization’s context using the DPSIR framework applied to the forestry sector.



NOTE The "R" step from the DPSIR framework has been omitted from this figure.

Figure B.2 — Hypothetical example of use of the DPSIR framework applied to the forestry sector

The biodiversity conceptual framework can help create a common understanding of an organization's context, including describing the relationships among the biological environment and the social, economic, political, and institutional systems and associated interested parties that affect the biodiversity intended to be conserved (CMP, 2020).[26] It describes the chain of causal links starting with drivers through pressures to the state of biodiversity and impacts on ecosystems and human health, eventually leading to societal responses (Kristensen, 2004[28]). The framework can provide a structure within which to present the objectives and indicators to inform decision makers. Depending upon the scale of the analysis and the resources available to it, this exercise can be an in-depth formal review of existing evidence and study of the organization's situation or a less formal description based on input from those familiar with the sector (CMP, 2020).[26]

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