



Convention on Biological Diversity

Distr.
GENERAL

CBD/SBI/2/INF/36
5 June 2018

ENGLISH ONLY

SUBSIDIARY BODY ON IMPLEMENTATION

Second meeting
Montreal, Canada, 9-13 July 2018
Item 5 of the provisional agenda*

GUIDANCE FOR REPORTING BY BUSINESSES ON THEIR ACTIONS RELATED TO BIODIVERSITY

ADDITIONAL INFORMATION

Note by the Executive Secretary¹

I. INTRODUCTION

1. In decision [XIII/3](#) on strategic actions to enhance the implementation of the Strategic Plan for Biodiversity 2011-2020 and the achievement of the Aichi Biodiversity Targets, including with respect to mainstreaming and the integration of biodiversity within and across sectors, the Conference of the Parties requested further work by the Executive Secretary on a typology of actions for reporting on business-related actions with a view to providing draft guidance for consideration by the Subsidiary Body on Implementation at its second meeting (para. 108).

2. The note by the Executive Secretary on guidance for reporting by businesses on their actions related to biodiversity ([CBD/SBI/2/4/Add.2](#)) responds to this request. The present document provides the additional background information. First, section II provides an analysis of a sample of sustainability reports from 100 companies in a range of sectors and regions which helped to inform the development of the revised typology of action. The analysis examined reports from top companies by revenue in nine sectors; companies representing the mainstreaming sectors of energy and mining, infrastructure and manufacturing and processing; business members of the Global Partnership for Business and Biodiversity; and select businesses likely to report on biodiversity. Second, the initial typology of actions, which classified themes based on government and stock exchange reporting requirements and business reporting mechanisms, is provided in section III. In addition, a business and biodiversity pledge was adopted at the thirteenth meeting of the Conference of the Parties. The pledge has been signed by over 140 entities and requires all signatories to report on their activities related to their commitments to biodiversity. A questionnaire has been sent out to all signatories of the pledge in order to generate reports on their activities, and is provided in section IV. The secretariat of the Convention on Biological Diversity is currently compiling these reports.

* [CBD/SBI/2/1](#).

¹ Mention of firm names and commercial products does not imply the endorsement of the Secretariat of the Convention on Biological Diversity.

II. ANALYSIS OF COMPANY SAMPLE

(Information from the most recent sustainability reports and available data and information on websites)

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
ACCESS ENGINEERING (AEL)	MEDIUM	Sri Lanka	Construction	√	Has a materiality matrix; uses GRI standards; Biodiversity is included as a material issue - ranked as moderately important to stakeholders and highly important to AEL (their ranking is moderate, high and very high)
AEON	HIGH	Japan	Retailers	√	Conservation of biodiversity is a priority issue. Also reports on forest degradation and sustainable procurement and consumption
AGRIUM (now called Nutrien)	NONE***	Canada	Agriculture		Refers to most relevant topics rather than materiality. Water use and “nutrient stewardship” are referenced. Biodiversity reported on, but not GRI indicators.
AKZO NOBEL	LOW	Netherlands	Chemicals		Includes materiality matrix; Biodiversity included as a material topic - rated low by both internal and external stakeholders
ALSTOM	MEDIUM (Alstom) HIGH (stakeholders)	France	Energy Utilities		Ranking is Medium, High and Very High. Biodiversity appears under material issue of “Environmental footprint of manufacturing and construction sites”
AMBATOVY	UNSPECIFIED **	Madagascar	Mining		Biodiversity thoroughly covered in report and qualified as priority, including a detailed biodiversity management plan and offsetting programme; no materiality matrix.
AMBUJA CEMENTS	LOW-MEDIUM (Ambuja) HIGH (stakeholders)	India	Construction Materials	√	Uses GRI Standards; Includes a detailed materiality matrix Biodiversity included as a material issue - ranked high by external stakeholders and ranked low as a business priority; Included in the India Business and Biodiversity Initiative, plans to use a BIRS by 2020, reports on biodiversity management

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
ANGLO AMERICAN	UNSPECIFIED	United Kingdom of Great Britain and Northern Ireland	Mining	√ (EU)	No materiality table or ranking, lists managing environmental impact and water as material issues. Biodiversity appears as ecosystems services under “managing the environmental impacts of mining”.
ANHEUSER-BUSCH IN BEV	LOW-MEDIUM	Belgium	Food and Beverage Products		No explicit mention of biodiversity; preserving natural resources is referred to under the strategic pillar of “Cleaner World”
ANTEK	LOW	Colombia	Chemicals		Refers to contribution to conservation and briefly reports on biodiversity.
ARCELOR MITTAL BRAZIL	HIGH (internally) Medium (stakeholders)	Brazil	Metal Products	√	Reports on all 4 GRI biodiversity indicators Detailed description of biodiversity management and programmes
ARCHER DANIELS MIDLAND COMPANY	MEDIUM (internally) HIGH (stakeholders)	United States of America	Agriculture		Includes GRI Standards and links to SDGs (including SDG 15) “Land use and Biodiversity“ ranked; reports on reforestation and conservation projects
ASAHI	HIGH	Japan	Food and Beverage Products	√	Biodiversity included as a CSR Core theme and material issue; links to SDG 15 Has a “Declaration of Biodiversity”
BARRICK GOLD	LOW	Canada	Mining		Extensive reporting on biodiversity using both GRI and ICMM
BECHTEL	UNSPECIFIED	United States	Infrastructure and Construction		No clear materiality matrix in report; “Protecting people and the environment” included as a material topic - “conservation“ listed as a focus issue; Biodiversity is mentioned in a project example.
BHP BILLITON	MEDIUM	Australia	Mining		“Biodiversity and land management“ included as a material topic under “Protecting our Environment“ - second last in the list; Reports on PA’s, conservation funding, and biodiversity management plans

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
BP	HIGH	United Kingdom	Energy		Biodiversity not explicitly mentioned; “sensitive areas” under Environmental is ranked high. Links work to SDG 15, and reports on biodiversity - conservation project support, work in Protected areas, etc.
BRF (BRAZIL FOODS)	NONE	Brazil	Food and Beverage Products		Materiality table does not include biodiversity; however, past reports have included biodiversity as a material topic.
BRITISH AMERICAN TOBACCO	NONE	United Kingdom	Tobacco	√ (EU)	Identifies 3 core material topics, with a list of specific issues within each topic; Biodiversity is not included however “deforestation“ and “environmental impacts“ is included under the “Sustainable Agriculture and Farmer Livelihoods” focus area; also links to SDG 15; brief mentioning of biodiversity within this section.
CANFOR	MEDIUM	Canada	Forest and Paper Products		No reference to materiality but topics of interest to particular stakeholders. Biodiversity and Protection of species at risk/habitat appears under Environmental Stakeholder Groups. They report on biodiversity, deforestation and habitat protection through all 4 GRI indicators.
CAPGEMINI	NONE	France	Commercial services		Biodiversity is not listed as a material issue; includes “biodiversity protection“ as an environmental indicator, and states that data related to use of land is not available and not applicable to their business
CARGILL	UNSPECIFIED	United States	Agriculture		No materiality, no reporting on biodiversity only brief reference to deforestation efforts, water and land use.
CARNIVAL CRUISES	HIGH	United States	Tourism/Leisure		Reports extensively on biodiversity.
CLPHOLDINGS	LOW	Hong Kong, China	Energy		18 topics but no ranking. Biodiversity appears in table, but little reporting.

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
COSTCO WHOLESALE CORP.	UNSPECIFIED	United States	Retailers		No reference to GRI Standards or to the SDGs; No obvious materiality index; Some reporting on sustainable fisheries, palm oil, and forestry; no mention of biodiversity
DANONE	LOW	France	Food and Beverage Products		Biodiversity is not a material issue but “Sustainable raw materials supply” and “management and protection of water resources” are
DEERE & COMPANY	UNSPECIFIED	United States	Agriculture (Equipment)		No materiality matrix
DE BEERS	HIGH	United Kingdom	Mining		“Biodiversity/conservation“ ranked high internally and externally, and included as a key focus area
DOW CHEMICAL	NONE	United States	Chemicals		“Valuing Nature” is a goal ranked as highly important. SDG 15 is linked to three of the goals: “Advancing a Circular Economy“, “Valuing Nature“, and “World-leading Operations Performance“ Biodiversity only mentioned once in report
DUKE ENERGY	UNSPECIFIED	United States	Energy Utilities		No mention of materiality but Biodiversity is included in their “what matters most” and all 4 GRI indicators are reported on. All topics are equally important.
ENI	MEDIUM	Italy	Oil and Gas Producers		Biodiversity appears under the priority issue of: “Fighting climate change and reduction of impacts” (protecting water resources, biodiversity, oil spills). Has Biodiversity and Ecosystem Services Policy
EUROCHEM	UNSPECIFIED	Russian Federation	Chemicals		Reports on all GRI indicators, but very little in report.
EXXONMOBIL	HIGH	United States	Oil and Gas Producers		No ranking but biodiversity and ecosystems appear as material issues. All issues listed are considered high priority;

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
FIBRIA	HIGH	Brazil	Brazil Pulp and Paper		Biodiversity is not listed, but “Sustainable Forestry Management” is a material issue, which includes biodiversity conservation within its description; Ranked as highly important to external stakeholders, and medium for internal stakeholders Reports on endangered species, conservation areas, and links to SDG 15
FINGRID OYI	MEDIUM	Finland	Energy	√	Biodiversity is listed as a material topic for Fingrid’s operations under “Development and safety of the transmission grid“
FRIESLAND CAMPINA	MEDIUM	Netherlands	Food and Beverage Products		Includes GRI index and Biodiversity included as a material issue - “Sustainably managed ingredients“ is listed as a high priority
FUJIFILM	NONE	Japan	Conglomerates	√	Refers to exhausting resources but not clear where on materiality table. Reports extensively on biodiversity.
GLENCORE	NONE	Switzerland	Mining		“Water and effluents“, “waste and air emissions“, and “product stewardship“ are included as material issues; A few references to biodiversity in connection with specific projects
GRUPO ACS	NONE	Spain	Infrastructure and Construction		Biodiversity is not included as a material issue; Biodiversity is mentioned in connection to “efficient management of resources“, a material topic that is ranked high in priority
GRUPO BIMBO	NONE	Mexico	Food and Beverage Products		Biodiversity not included as a material issue; Mentioned a few times throughout report, linked to a sustainable supply chain
GSK - GLAXO SMITH KLINE	MEDIUM	United Kingdom	Pharmaceuticals		Ranking goes from Medium, High to Very High.

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
HEINEKEN	LOW (internally MEDIUM (stakeholders))	Netherlands	Beverage products (beer)	√ (EU)	Biodiversity is included as a material issue. Ranked in the “medium” range, but listed as “locally managed” vs being a focus area or a global policy/standard; Biodiversity is also mentioned under “Sustainable Sourcing”, a focus area issue and a highly rated material topic
HITACHI	UNSPECIFIED	Japan	Technology Hardware	√	“Achieving a harmonized society with nature” included as a material issue under “Environment” Reports on protecting ecosystems
HP	NONE	United States	Computers		“Responsible paper sourcing” and “Environmental impact of operations” are included as material, and rated as highly important; Reports on deforestation and mentions biodiversity. Has zero deforestation goal for 2020.
HUAWEI	NONE	China	Technology Hardware		Resource efficiency and circular economy appear as low on materiality table.
HYDRO-QUEBEC	HIGH	Canada	Energy Utilities		“Biodiversity management” is included as a material topic, and ranked as highly material by both external and internal stakeholders - ranked 4 out of the top 10 issues; Biodiversity and ecosystem services management is included as a key action in the Sustainable Development Action Plan 2015-2020; Detailed reporting on biodiversity impacts, goals, and actions
IFF.INC	MEDIUM	United States	Speciality Chemicals, Research and development		Biodiversity included as a material topic - rated high externally and medium-high internally; Did not report on areas of high biodiversity value, or on protected areas

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
IKEA	UNSPECIFIED	Sweden	Retailers		Focuses on increasing resource efficiency and sourcing materials responsibly; no biodiversity-specific goal; In Strategy, includes goals about sustainable of wood, cotton, and palm oil, and sourcing certified seafood - brief mention of biodiversity.
INTEL CHINA	LOW-MEDIUM (for stakeholders), LOW (for the business)	China	Technology Hardware		Little reporting on biodiversity or ecosystem services, however reports on water conservation.
INTERFACE	UNSPECIFIED	United States	Textiles and Apparel		No materiality matrix and no mention of materiality in report.
INTERSERVE	UNSPECIFIED	United Kingdom	Construction	√ (EU)	No materiality matrix and no mention of materiality in report.
JAGUAR	UNSPECIFIED	United Kingdom	Automotive		No materiality matrix and no mention of materiality in report.
JBS	NONE	Brazil	Food and Beverage Products		Biodiversity is not listed as a material issue, however animal welfare and water and its management are. Reports on conservation and deforestation - biodiversity is briefly mentioned
JOHNSON AND JOHNSON	LOW	United States	Pharmaceuticals		Includes where along the value chain material topics have an impact – biodiversity assessed to be relevant at the raw materials, manufacturing, and consumption/end of product life stages; Despite being valued as low, very detailed reporting on biodiversity is included in the report.
KEMIRA	UNSPECIFIED	Finland	Chemicals		No materiality matrix and biodiversity explicitly stated as not being a material issue.

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
KERING	LOW-MEDIUM (internally) MEDIUM-HIGH (stakeholders)	France	Textiles and Apparel	√ (EU)	“Land use and Biodiversity“ included as a material topic. includes SDG 15 as one of most relevant; Gives biodiversity a specific section in report, including conservation initiatives and biodiversity management projects
KIMBERLEY-CLARKE	LOW	United States	Household and Personal Products		Biodiversity included as a material issue - ranked low both internally and externally; “Deforestation“ is also a material issue, and is ranked high
KINGFISHER	MEDIUM	United Kingdom	Retailers		Material issues are grouped into core themes - no obvious ranking; Biodiversity is included as a material issue in two core themes - “Environment“ and “Wood and Paper“
LAFARGE HOLCIM	MEDIUM (internally) HIGH (stakeholders)	Switzerland	Construction Materials	√ (EU)	Very strong reporting on biodiversity - integrated in core targets and plan, and thorough reporting of biodiversity management and projects; Links to SDG 15
L'OREAL	HIGH	France	Personal Care	√	“Biodiversity and Deforestation“ included as a material issue. Measures to conserve biodiversity are reported on throughout report
LOUIS DREYFUS	UNSPECIFIED	Netherlands	Agriculture		Biodiversity is not a material issue and no materiality matrix, however, reports on biodiversity initiatives occurring near work-sites
MARS	UNSPECIFIED	United States	Food and Beverage Products		Does not report on biodiversity or materiality, no materiality matrix. Reports on sustainable agriculture and material procurement
MARUHA NICHIRO	UNSPECIFIED	Japan	Fishery (food processing)		Does not report on biodiversity or materiality, no materiality matrix

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
MERCK	LOW	Germany	Pharmaceuticals		“Biodiversity“ not included as a material issue, but “Ecosystem Impacts“ is ranked low - no reference to biodiversity in report;
MILLER COORS	NONE	United States	Food and Beverage Products		Presence of materiality matrix but biodiversity is not a material issue. It was ranked low in previous report.
MITSUI CHEMICALS	HIGH	Japan	Chemicals	√	Biodiversity included as a material issue - ranked as highly important both internally and externally; Reports on biodiversity conservation activities, and includes a biodiversity management plan
MONDI	MEDIUM	South Africa	Forest and Paper Products		“Operating in a world of constrained resources and recognising concerns regarding biodiversity, forests, water and ecosystem services” included as a material issue. “Biodiversity and ecosystems“ is also listed as an Action Area - linked to 2 additional material issues (“Securing access to sustainable fibre” and “understanding and minimizing our impact on and from climate change” Includes a thorough overview of the importance of biodiversity and ecosystem services for business and their conservation and management activities. Links to SDG 15
MONSANTO	MEDIUM	United States	Agriculture		“Biodiversity and Ecosystems” included as a material issue - ranked 18 out of 21 issues; “Land Use and Deforestation” also included - ranked 12th; Links to SDG 15; Includes dedicated position/statement on biodiversity; Includes conservation and management initiatives;

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
MTR	MEDIUM	Hong Kong, China	Railroad		Has a Corporate Biodiversity Policy and reports on conservation projects
NESTLE	MEDIUM	Switzerland	Food and Beverage Products		Biodiversity not included as a material issue, however “Natural Resource Stewardship” is ranked as medium importance; SDG 15 connected to this issue, and two other material issues (“Climate change” and “Resource Efficiency, (Food) Waste, and the Circular Economy”); Reports on biodiversity, re: natural capital and includes initiatives taken to protect biodiversity (deforestation projects, responsible sourcing, protected areas, etc.)
NEXTERA ENERGY	NONE	United States	Energy Utilities		Biodiversity is not in top 10 material priorities and is not present per-se on the matrix. However, “protecting habitat and wildlife” as material issue.
NIOC	UNSPECIFIED	Iran (Islamic Republic of)	Oil and Gas Producers		Biodiversity is not a material issue and no materiality matrix, no sustainability report
NISSUI	LOW	Japan	Fishery (food processing)		“Sustainability of Marine Resources” and “Marine Environment” included as material issues - “Preserve the bountiful sea and promote the sustainable utilization of marine resources and their procurement” is included as the number 1 material issue; Biodiversity included within action statements, policies, and reports on conservation projects
NOVARTIS	NONE	Switzerland	Pharmaceutical		Presence of materiality matrix but biodiversity is not a material issue.
NRG ENERGY	HIGH	United States	Energy Utilities		Not clear where biodiversity falls on the materiality matrix, however, biodiversity is listed as key issue; Reports on biodiversity management and conservation projects

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
OLAM	MEDIUM	Singapore	Agriculture		Biodiversity is not included, however, Healthy Ecosystems' is; - "Reduce loss of biodiversity" is included as being important internally, but less important to external stakeholders; "Sustainable natural resource use", "Conserve/restore ecosystems", and "Protection of forests" are all included as being material targets of high importance both internally and externally;
PEPSI COLA	NONE	United States	Food and Beverage Products		Presence of materiality matrix; biodiversity is not a material issue. Some mention of deforestation within sustainable sourcing
PFIZER	UNSPECIFIED	United States	Pharmaceuticals		Biodiversity is not a material issue, however Environment (sustainability) is included as material; No mention of biodiversity, conservation, deforestation, or ecosystems in report
PICK N PAY	NONE	South Africa	Retailers	√	Biodiversity is not a material issue. "Being environmentally responsible" is included; Links to SDGs - includes SDG 14 but not 15 in their list of core SDGs.
RABOBANK	NONE	Netherlands	Financial services		Biodiversity is not included. "Stimulating sustainable food and agriculture" is a material issue, and is ranked as very important internally, and medium externally; Biodiversity included as a theme in their Sustainable Development Policy Reports on SDGs - for SDG 15, states support for conservation projects
RICOH	NONE	Japan	Technology Hardware	√	Does report on conservation projects, and includes biodiversity conservation within Environmental Action Plan;

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
RIO TINTO	MEDIUM	United Kingdom and Australia	Mining		Biodiversity is an important material issue but not in their top priorities
RWE	HIGH	Germany	Energy Utilities		Biodiversity is included as a material item.
SAMSUNG	NONE	Republic of Korea	Technology Hardware	√	Reports on biodiversity but does not appear as material issue. Lays out plan to develop biodiversity preservation guidelines and improve impact on habitats and ecosystems; also states goal to undertake regular ecosystem preservation programs with local communities; Includes mention of biodiversity - has worked with local communities to identify and improve impact on ecosystems; has a biodiversity conservation policy; collaborated with partners to preserve sites and remove invasive species
SAUDIARAMCO	UNSPECIFIED	Saudi Arabia	Oil and Gas Producers		Biodiversity is not a material issue and no materiality matrix, however, mentions importance of “environmental stewardship” and protecting the air, water, and land as a priority; Includes work on protecting ecosystems, biodiversity, and ecologically sensitive areas - protected area support, mangrove planting projects, and ecosystem restoration work
SHELL	HIGH	Netherlands	Energy	√ (EU)	“Biodiversity and sensitive areas” included as a material issue, and included within the report, indicating it is of high importance Member of the Natural Capital Coalition; develops biodiversity action plans; partners with conservation organizations and scientists; offsetting programs

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
SIME DARBY	NONE	Malaysia	Plantation, Industrial Equipment, Motors, Property and Logistics		Report on water management and no-deforestation commitment
SOUTHERN CO.	UNSPECIFIED	United States	Energy Utilities		Biodiversity is not a material issue and no materiality matrix; however, explicit partnerships and mentions of biodiversity in their report
SYNGENTA	HIGH	Switzerland	Chemicals	√ (EU)	“Help Biodiversity Flourish” is a commitment.
TAKEDA	UNSPECIFIED	Japan	Health care products		Biodiversity deemed as a material issue under “Environmental”, no obvious materiality matrix/table; material items are referenced throughout report and linked to the SDGs; Biodiversity conservation is included in the Global Policy on Environment, Health, and Safety; Mentions the CBD; Mentions SDG 15 Tree-planting initiatives, movements to cultivated crop cultivation, etc.
TATA STEEL	NONE	India	Steel	√	Includes biodiversity in the definition of natural capital; includes need for biodiversity management action; includes strategies like Biodiversity Management Plans and using the Biodiversity Indicator and Reporting System tool to assess habitats;
THAI UNION FROZEN	NONE	Thailand	Fishery (food processing)		“Climate change and environmental protection“ and “responsible sourcing“ are material issues “Biodiversity” does not appear in report; Brief mention of ecosystem health and integrity/resilience
THE KROGER COMPANY	None	United States	Retailers		Involvement in biodiversity projects. Biodiversity mentioned under “Increase Responsible Sourcing“, which is included within the material topic of “Supply Chain,”

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
TRANSNET	LOW	South Africa	Logistics	√	Biodiversity enhancement listed as a material aspect with respect to environmental stewardship. Maps biodiversity hotspots against operations, undertakes biodiversity risk and opportunity assessments, conducted several invasive plant removal projects and a tree planting project, funded habitat restoration, monitored marine habitats near ports; Among the last material issues presented in the report
UNILEVER	MEDIUM	Netherlands	Food and Beverage Products		Deforestation, climate action, agricultural sourcing and water are reported as material issues. All four are ranked as highly material. Biodiversity is listed as an issue under agricultural sourcing, as is environmental degradation. Biodiversity is an indicator used to measure sustainable farming practices; Has made a “zero deforestation” commitment
VINCI	UNSPECIFIED	France	Infrastructure and Construction		No materiality matrix in report however biodiversity reported on extensively. Has a General Biodiversity Policy, and a Biodiversity Task Force;
WALMART STORES	NONE	United States	Retailers		“Priority list” - includes “Enhancing sustainability in our supply chains” Some of the listed key priorities are to enhance the sustainability of key commodities and engage suppliers on deforestation and sustainable agriculture - “biodiversity” not referred to in report;
WEST FRASER TIMBER CO.	UNSPECIFIED	Canada	Forest and Paper Products		Biodiversity is not a material issue and no materiality matrix, no mention of materiality; explicit partnerships and references to biodiversity in their report

<i>Company</i>	<i>Materiality</i>	<i>Country</i>	<i>Sector</i>	<i>GPBB*</i>	<i>Comments</i>
WEST ROCK	NONE	United States	Paper products		Includes water, fibre sourcing, and fibre certifications among material aspects, not biodiversity explicitly. Have contributed to tree planting and protected area initiatives.
WEYERHAEUSER	HIGH	United States	Forest and Paper Products		Website includes GRI Standards, and focuses on ecosystem services Within “Sustainability Goals”: one goal is to “Recognize the additional benefits of our forests, beyond the trees“, and the metric for that is to “measure, and share publicly, a set of ecosystem services provided by our timberlands“

*GPBB stands for “Global Partnership for Business and Biodiversity”

**UNSPECIFIED: No materiality matrix/table

***NONE: There is a materiality matrix/table, but biodiversity does not appear as material

III. PREVIOUS TYPOLOGY OF ACTIONS

<i>Table #2: Typology of Reporting Recommendations with Respect to Biodiversity</i>		
<i>Recommended Themes to Report²</i>	<i>Basic Elements to Consider³</i>	<i>Relation to Aichi Biodiversity Targets</i>
Completeness of the Report	• Scope of Analysis	<i>Not applicable</i>
Corporate Commitment to Biodiversity	• Strategy and targets • Management approach	Strategic Goal “A” and Strategic Goal “E”
Engagement with Suppliers and Stakeholders	• Strategic partnerships and collaboration • Supply chain management issues	Strategic Goal “A”, Strategic Goal “D”, and Strategic Goal “E”
Risks and Opportunities	• Risks Associated with Biodiversity • Identification of Opportunities	Strategic Goal “A” and Strategic Goal “B”
Dependencies on Biodiversity	• A company’s dependencies on biodiversity • Materials Used (Renewable)	Strategic Goal “B”, Strategic Goal “C”, and Strategic Goal “D”
Priority Sites	• Company’s priority sites for biodiversity conservation • At risk species and vulnerable ecosystems	Strategic Goal “C” and Strategic Goal “E”
Impacts on Biodiversity	• The negative impacts on biodiversity	Strategic Goal “B”, Strategic Goal “C”, and Strategic Goal “D”
Measures Taken Regarding Impacts and Dependencies	• Measures taken by a company to avoid, reduce and offset its impacts on biodiversity • Measures taken to respond to legal obligations • Information on measures that go beyond legal obligations	Strategic Goal “B” and Strategic Goal “C”
Measurements Used by Business	• Types and Standardization of Reporting by Companies	Strategic Goal “B”, Strategic Goal “C”, and Strategic Goal “E”
Standards and Certification Schemes Used (External and Internal)	• Standards and Certification • Reliability	Strategic Goal “B”, Strategic Goal “C”, Strategic Goal “D”, and Strategic Goal “E”

Source: UNEP/CBD/SBI/1/INF/12.

² Source material refers to the items contained either in Table 1 under “Theme” and from recommendations (reproduced in Annex 3) from the IUCN French Committee and WBCSD reports.

³ These represent very basic elements that may be material to a business’ activities and impacts in this area. These elements are consolidated from a large number of questions and recommendations that are found in the various reporting schemes and research materials.

IV. REPORTING QUESTIONNAIRE FOR SIGNATORIES OF THE BUSINESS AND BIODIVERSITY PLEDGE

1. Understanding, measuring and, where feasible, valuing our companies' impacts and dependencies on biodiversity and ecosystem services

- Do you have a company statement or strategy recognizing the importance of biodiversity? Y/N

Please elaborate:

- Are you aware of the natural resources that are essential to your business? (e.g. water, forests, plant extracts) Y/N

Do you measure their use and impacts? Y/N

Please elaborate:

2. Taking action to minimize negative impacts and optimize positive impacts on biodiversity;

- Have you taken action to address any negative impacts or optimize positive impacts on biodiversity (e.g.: in your operations, production methods, material sourcing) Y/N

- Please elaborate:

- Have you partnered with, or are you a member of, a certification organization, such as FSC, MSC, REDD+, RSPO? Y/N

Please list:

- Please share any other related actions that promote biodiversity protection:

3. Developing biodiversity management plans, including actions to address supply chains;

- Do you have a management plan to support biodiversity e.g. ISO 14000 Y/N

Please elaborate:

- Do you have a Code of Conduct or Guidelines on biodiversity commitments, which include suppliers? Y/N

- Please elaborate:

- Please share any other related actions:

4. Regularly reporting on our companies' impacts and dependencies on biodiversity and ecosystem services;

- Do you produce reports, which include information on biodiversity impacts? Please specify which mechanisms and how often. (e.g. GRI, FSC PS6 etc.) Y/N

Please list:

5. Promoting awareness about the values of biodiversity among our employees, managers, shareholders, partners, suppliers, consumers, and across the business and finance communities;

- Do you have a dedicated employee engaged on biodiversity who informs internal staff and other stakeholders? Y/N

Please explain:

- Do you publish any other related material such as case studies Y/N

Please elaborate:

- Please share any other related activities:

6. Acting as ambassadors for responsible stewardship of biodiversity, focusing on the economic opportunities and solutions, and helping to strengthen and disseminate the business case for better integration of biodiversity considerations into decision-making by businesses;

- Are you a member of any external organizations promoting biodiversity stewardship? Y/N

Please list:

- Have you taken any leadership actions relating to biodiversity? Y/N

Please elaborate:

- Please share any other related activities:

7. Engaging in opportunities to share our companies' experiences and progress made, with a view to encouraging other companies and organizations to act as well;

- Have you participated in any events or undertaken any other related activities whereby you shared your companies experiences and encouraged other companies to act as well? Y/N

Please explain:

8. Taking steps to mobilize resources to support such concrete actions on biodiversity and assist, as appropriate, in accounting for and tracking these resources.

- Does your company manage a biodiversity or sustainability fund? Y/N

- Do you have an employee volunteer programme promoting biodiversity conversation? Y/N

- Do you cooperate with other stakeholders (NGOs, government) to leverage capital (e.g. funds, knowledge, technology) to promote the sustainable use of natural resources? Y/N

Please elaborate:

- Please share other related actions:
