



Snapshot of the reporting landscape

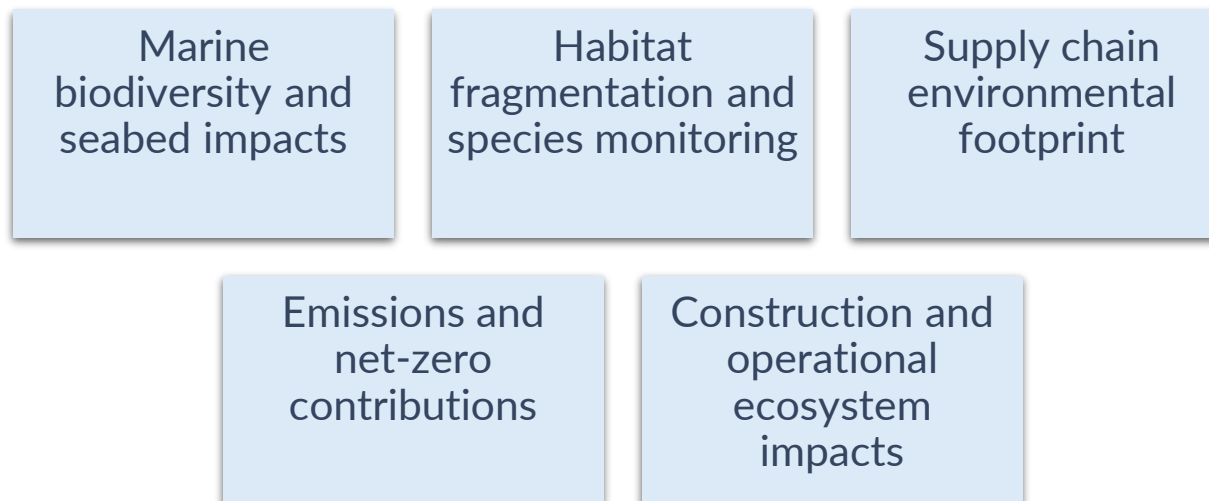
How we assessed the landscape

Scope:

- Reporting requirements of 32 nature and biodiversity-related frameworks and standards
- Wide range of international, EU, and national frameworks and standards

Assessment criteria:

- ✓ How are sector-specific issues covered?
- ✓ How aligned are they with global Nature-Positive ambitions [Global Biodiversity Framework]



Some environmental issues are well covered, while others remain fragmented

Coverage reflects how clearly and consistently frameworks require companies to assess, manage, and disclose impacts.

Most aligned

Marine Biodiversity	Habitat and Species	Supply Chain	Emissions	Site-based impacts
Good coverage	Good coverage	Emerging coverage	Partial coverage	Good coverage
✓ EU Directives (Birds, Habitats, Marine) ✓ IFC PS6 ✓ TNFD	✓ EU Directives (Birds, Habitats) ✓ IFC PS6	✓ EU's CSRD ESRS E4 ✓ GRI 101 ✓ TNFD	✓ EU's CSRD ESRS E1 ✓ SBTi ✓ TCFD ✓ UK's SECR	✓ EU Directives (EIA, SEA) ✓ ADB ESS6 ✓ IFC PS6 ✓ TNFD



EU Directives provide a comprehensive framework to conserve marine ecosystems and biodiversity

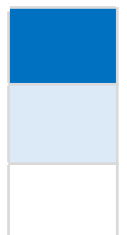
Type	Use	Framework / Standard	Marine biodiversity	Habitats & species	Supply chain	Emissions	Construction & operation impacts
Mandatory	Assessment	EU Birds Directive					
		EU Habitats Directive					
		EU Marine Strategy Framework Directive (MSFD)					
	Compliance	EU Environmental Impact Assessment (EIA) Directive					
		EU Strategic Environmental Assessment (SEA) Directive					
	Reporting	EU CSRD ESRS E1					
		EU CSRD ESRS E4					
		UK Streamlined Energy and Carbon Reporting (SECR)					
	Lender Standards	Asian Development Bank Environmental and Social Standard 6 (ADB ESS6)					
		International Finance Corporation Performance Standard 6 (IFC PS6)					
Voluntary	Reporting	Global Reporting Initiative (GRI) 101: Biodiversity 2024					
		Task Force on Climate-related Financial Disclosures (TCFD)					
		Taskforce on Nature-related Financial Disclosures (TNFD)					
	Target-setting	Science Based Targets Initiative (SBTi)					

Is the issue covered?

Yes

Partially

No



IFC PS6 is global benchmark for biodiversity risk

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		UK Streamlined Energy and Carbon Reporting (SECR)					
	Lender Standards	Asian Development Bank Environmental and Social Standard 6 (ADB ESS6)					
		International Finance Corporation Performance Standard 6 (IFC PS6)					
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Is the issue covered?

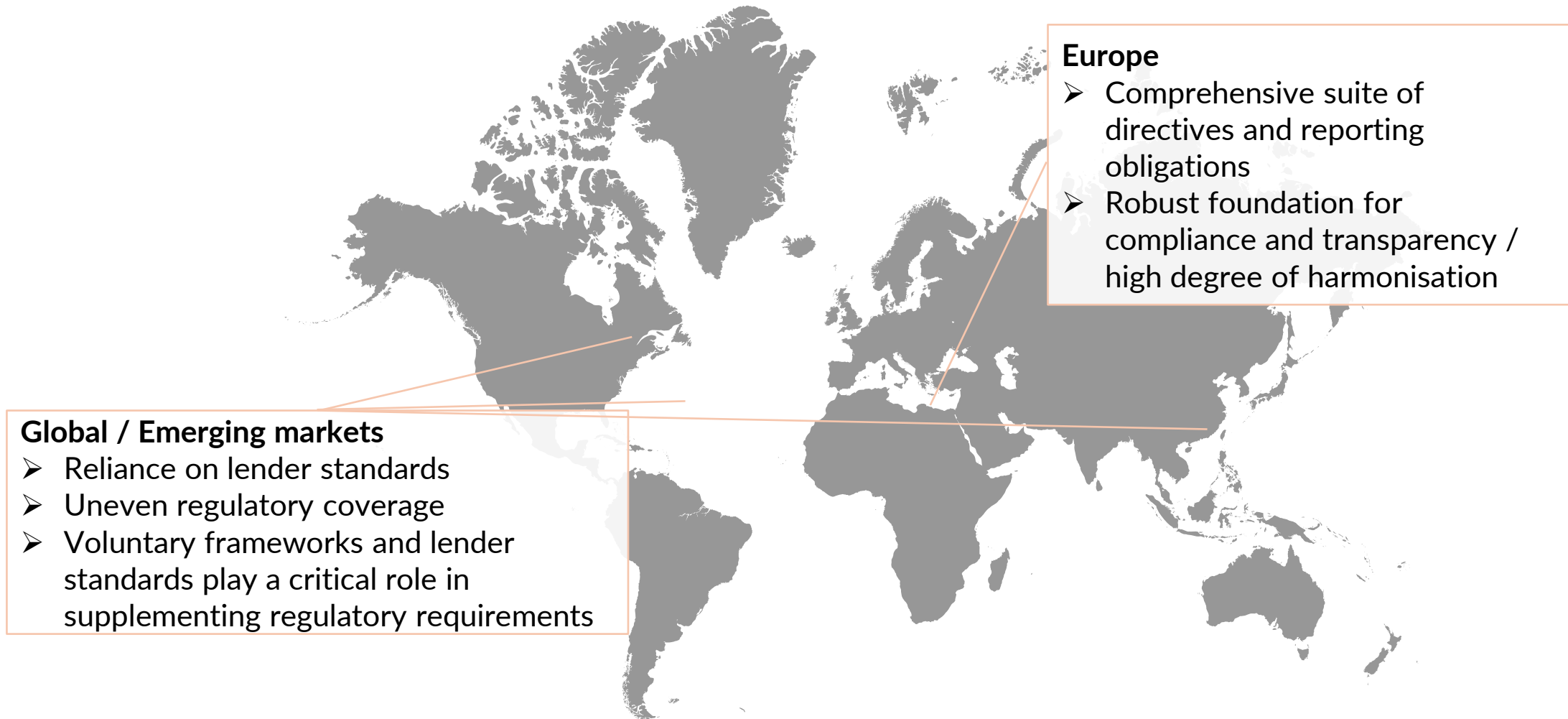
Yes

Partially

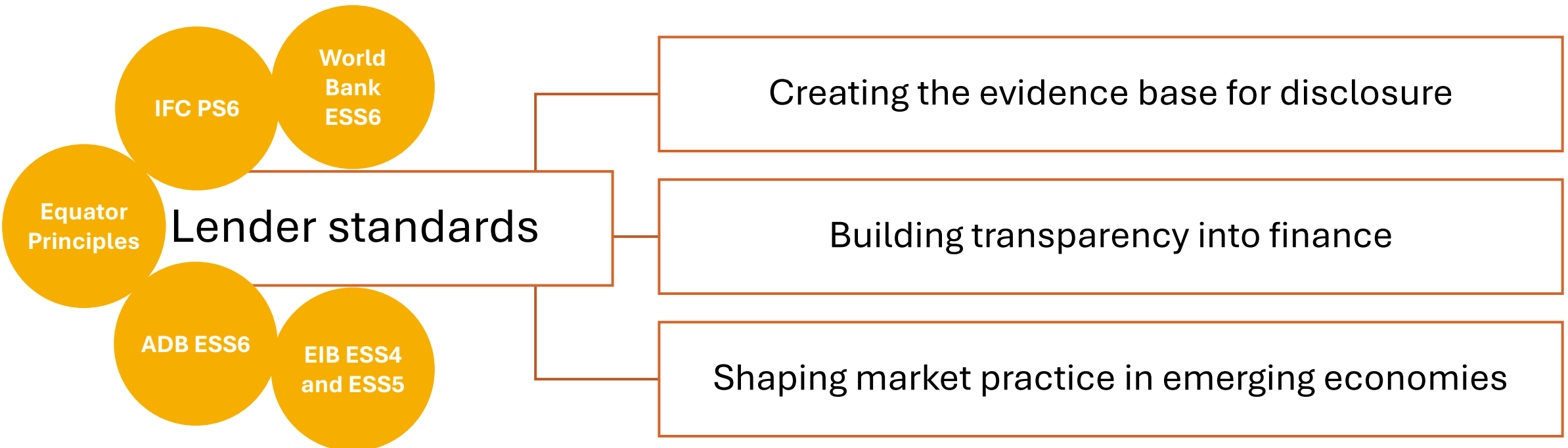
No



Regulatory strength varies by region – lender standards fill critical gaps



Finance increasingly shapes biodiversity practice





How well does current reporting support global Nature-Positive goals?

Reporting frameworks align well with some GBF targets – but key gaps remain

Good coverage in reporting frameworks

- ✓ Momentum toward integrating biodiversity considerations into business decision-making
- ✓ Business disclosure and governance (GBF targets 14 and 15) most frequently addressed
- ✓ Ecological targets—spatial planning (T1), ecosystem restoration (T2), and pollution reduction (T7)—are increasingly considered.

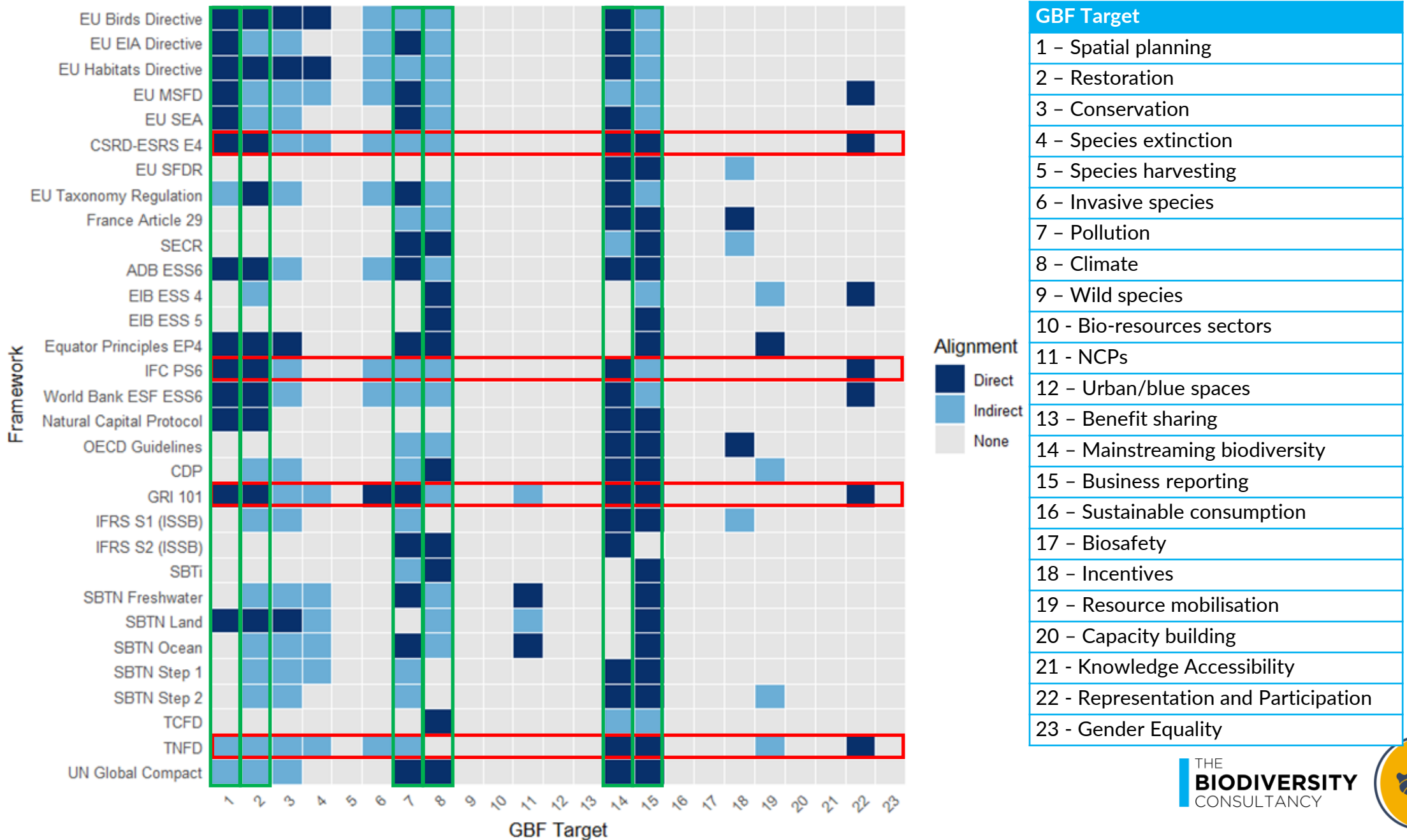
Poor coverage in reporting frameworks

- ⚠ Species extinction (T4) & invasive species (T6) not explicitly addressed
- ⚠ Nature's Contributions to People (T11) and Resource Mobilisation (T19) barely covered

...representing the biggest opportunity for future improvement



Only a few frameworks comprehensively address global biodiversity priorities



Sector-specific issues relate to many GBF targets

Issues and opportunities

GBF Link

Marine biodiversity	Habitats and species	Supply chain	Emissions	Construction and operation impacts
• Offshore wind can affect seabed habitats and migratory species • Projects also create opportunities for marine habitat restoration	• Onshore wind, solar, and transmission lines can fragment habitats • Infrastructure can aid invasive species spread.	• Materials such as steel, concrete, and rare earths can drive biodiversity loss upstream • Impacts often sit outside project boundaries	• Renewable energy contributes to net zero goals while minimising emissions-related biodiversity impacts.	• Land take, noise, soil compaction, and disturbance affect ecosystems • Opportunities to finance marine restoration through offshore wind investments.
Protecting and restoring marine ecosystems (GBF targets 1-4, 19)	Avoiding habitat loss and species decline (GBF targets 3-4, 6)	Reducing biodiversity impacts beyond project boundaries (GBF targets 15, 18)	Reducing pollution and climate-related pressures on nature (GBF targets 7-8)	Minimising local impacts and supporting nature recovery (GBF targets 1-2, 4, 6, 11, 14, 19)

Sector impacts span multiple GBF targets – but reporting rarely captures this whole picture.





Stakeholder insights

Targeted interviews and roundtable

Industry Stakeholder Insights

Insights reflect a cross-section of European-headquartered companies with global operations

Interviewee	Headquarters	Operations
Company 1	Europe	NW Europe
Company 2	Europe	Europe (primarily), Asia-Pacific region
Company 3	Europe	Europe, North America, and the Asia-Pacific region
Company 4	Europe	Global



Companies face growing pressure to report – but struggle to do so consistently

What companies are doing

- CSRD as the main regulatory driver
- Voluntary frameworks (SBTi, TNFD, CDP, GRI 101, SBTN) are used variably
- Some have developed internal tools to aid reporting

Key challenges

- **Data:** inconsistent baselines, fragmented data collection systems, lack of automation
- **Reporting burden:** Varying national requirements of EU Directives
- **Nature-Positive confusion:** unclear definitions; lack of shared metrics
- **Cumulative impacts:** poorly addressed, particularly offshore



Industry and finance align on the need for clearer, more practical reporting

Industry

- Sector-specific definitions and guidance on measuring Nature-Positive
- Support for nature-inclusive design
- Clear guidance on cumulative impact assessment (especially offshore)

Shared

- Standardised indicators and metrics for biodiversity reporting
- Improving monitoring and data availability (especially offshore), including support in incorporating legacy data

Financial institutions

- Co-created standards moving beyond compliance-driven reporting toward incentive-based approaches (e.g., biodiversity credits)
- Recognising social co-benefits should be linked to Nature-Positive efforts





Towards a Nature-Positive Roadmap for Renewables and Grids

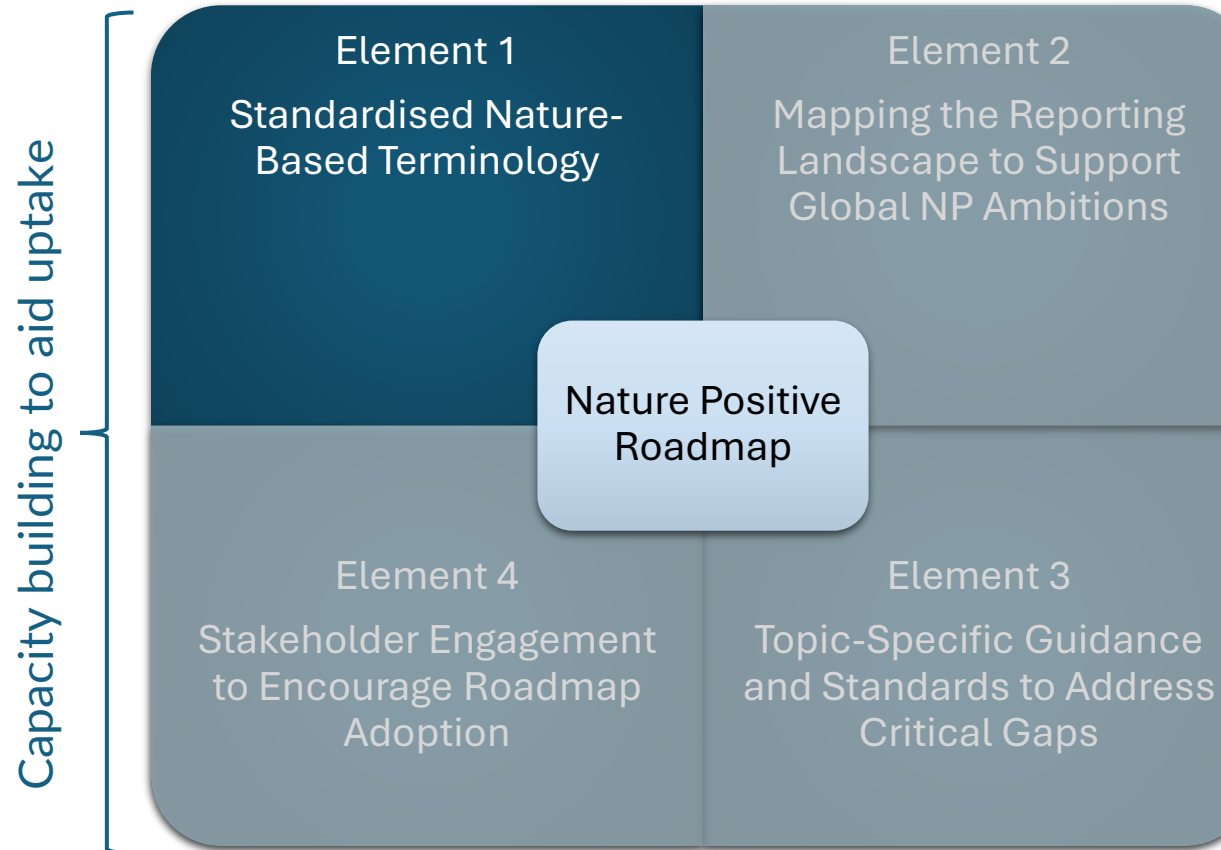
GINGR
Global Initiative for Nature,
Grids and Renewables

Why a roadmap is needed

- ❑ Reporting frameworks are crowded but uneven, leaving companies unsure what “good” looks like
- ❑ Alignment with global Nature-Positive goals is partial, especially for ecological outcomes, finance, and social dimensions
- ❑ Companies face high reporting pressure, but lack consistent metrics, guidance, and shared definitions
- ❑ Stakeholders agree: the sector needs **clarity, consistency, and practicality** — not more frameworks



Nature-Positive roadmap element 1



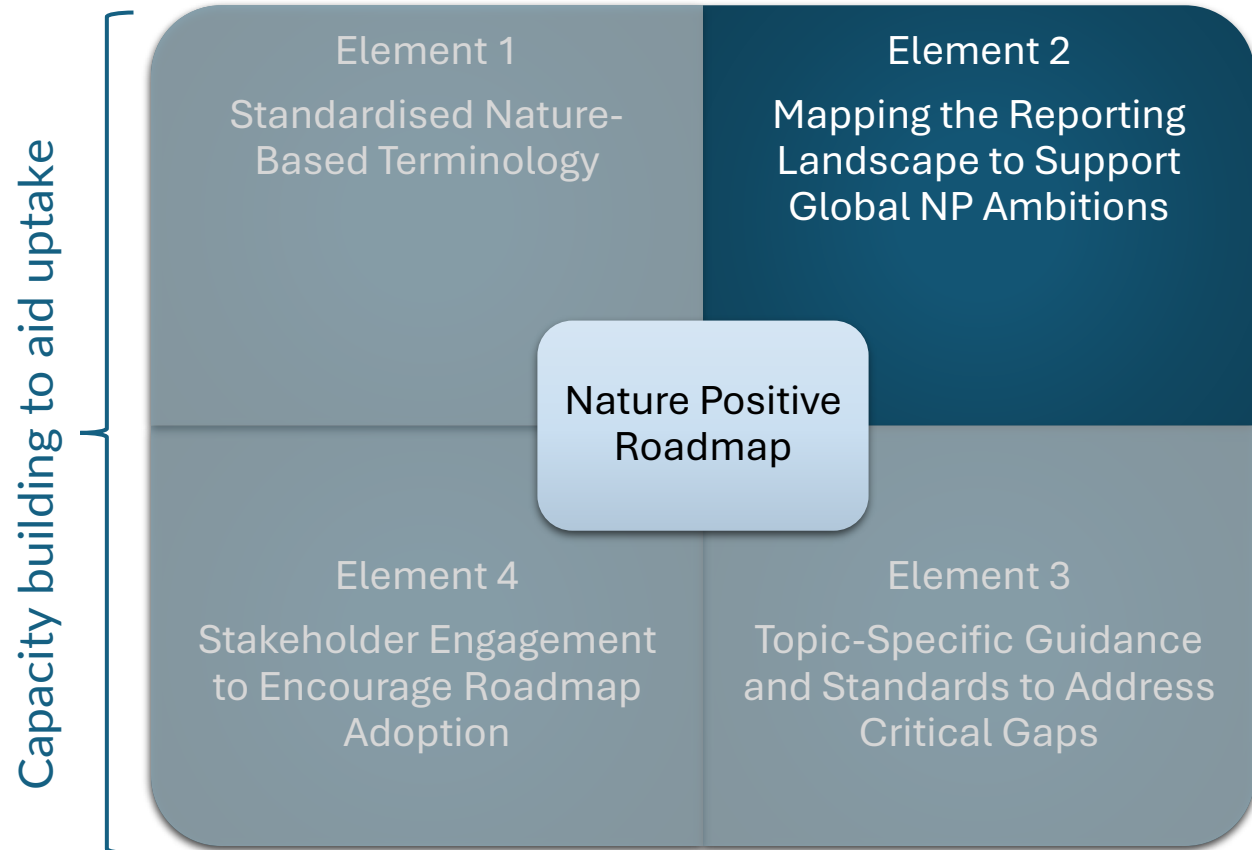
Together, these elements translate ambition into practical action

Standardised Nature-Based Terminology

- Clarifying Nature-Positive expectations for the sector by synthesising current definitions, principles and emerging guidance on no net loss, net gain, and Nature-Positive outcomes across marine and terrestrial environments.
- A shared understanding will reduce ambiguity and enable consistent reporting and benchmarking across projects and organisations.



Nature-Positive roadmap element 2



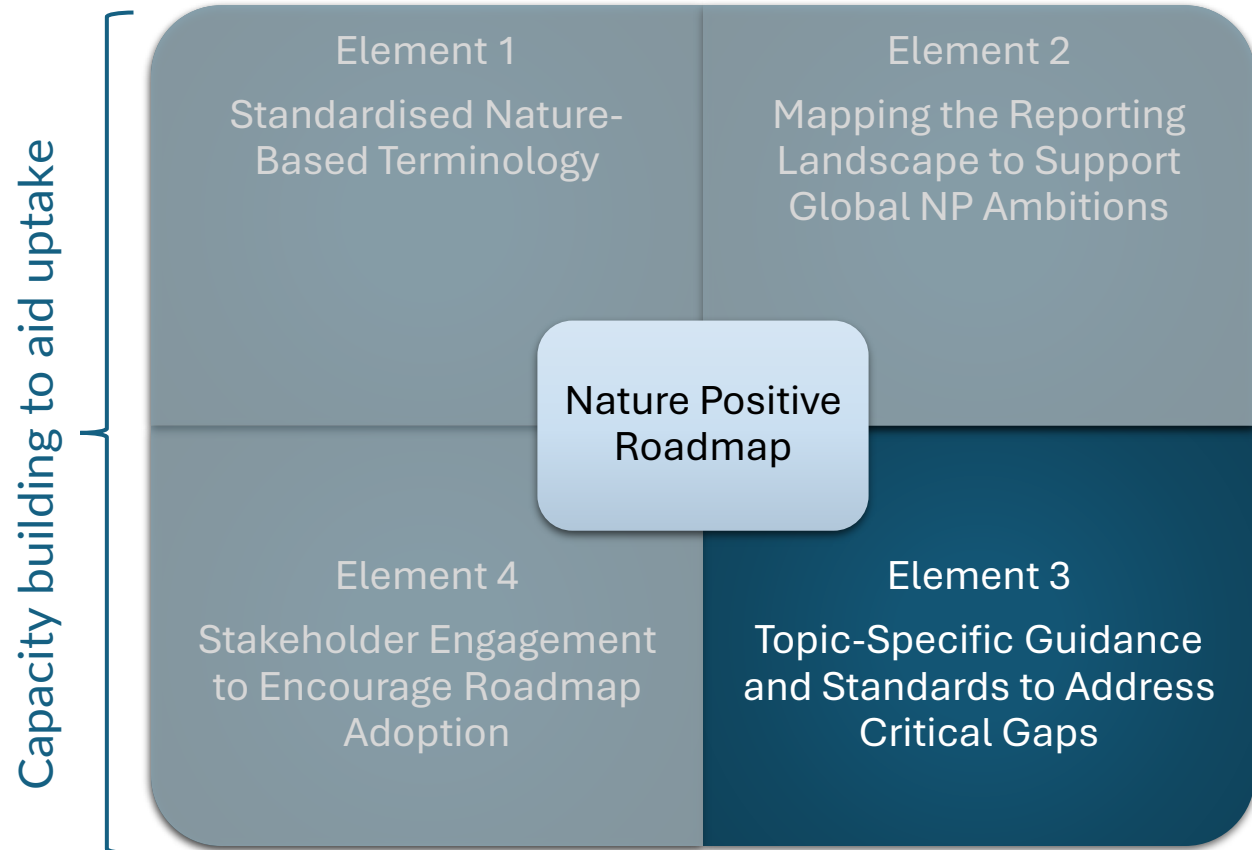
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Mapping the Reporting Landscape to Support Global Nature-Positive Adoption

- Providing guidance to companies highlighting best practices in the existing reporting landscape.
- Helping companies contribute to poorly represented GBF targets in the reporting landscape (T11 & 19).
- Expanding framework coverage to include country-specific approaches & linking to regional / national goals for nature.



Nature-Positive roadmap element 3



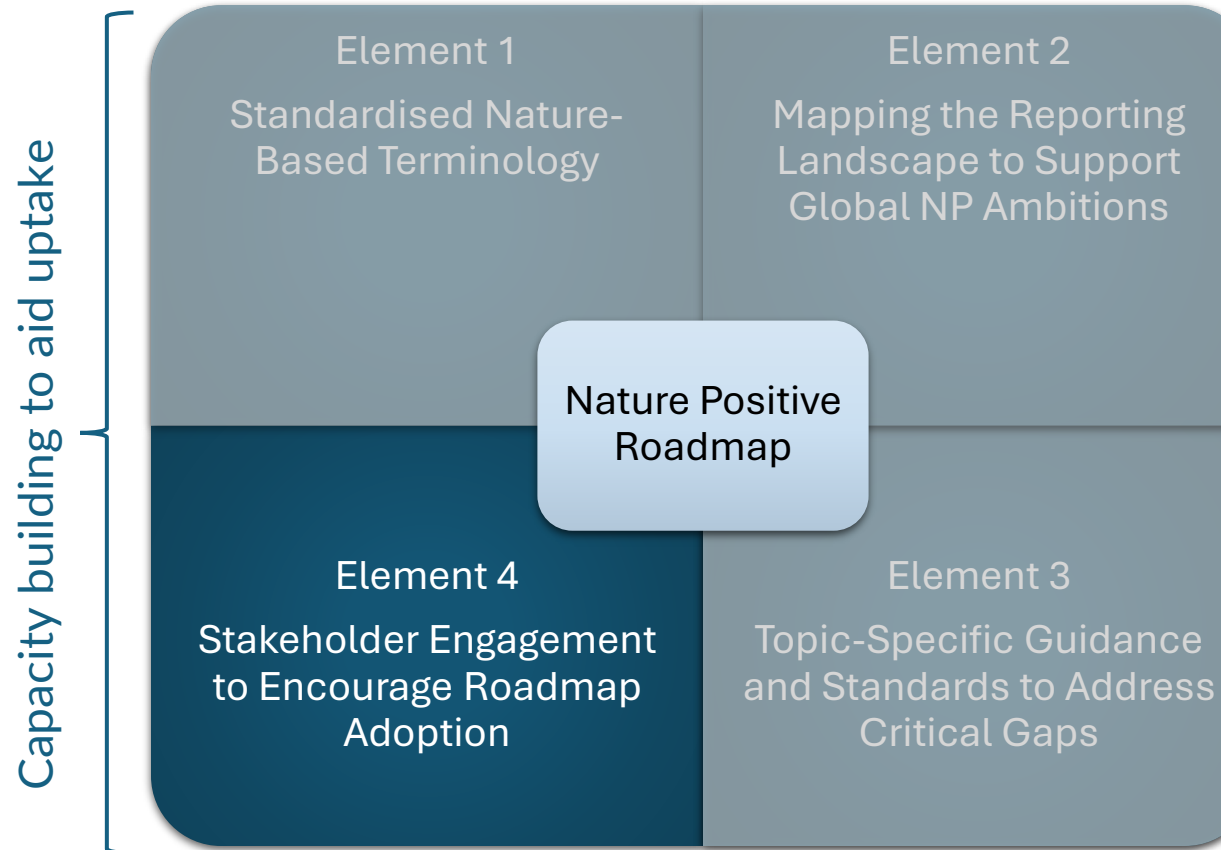
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Topic-Specific Guidance and Standards to Address Critical Gaps

- Creating targeted guidance and/or standards to address persistent gaps in priority topics for the sector including metrics, CIAs, and sensitivity mapping.
- Providing a comprehensive review of existing resources and signposting future development needs to address remaining challenges and constraints.



Nature-Positive roadmap element 4



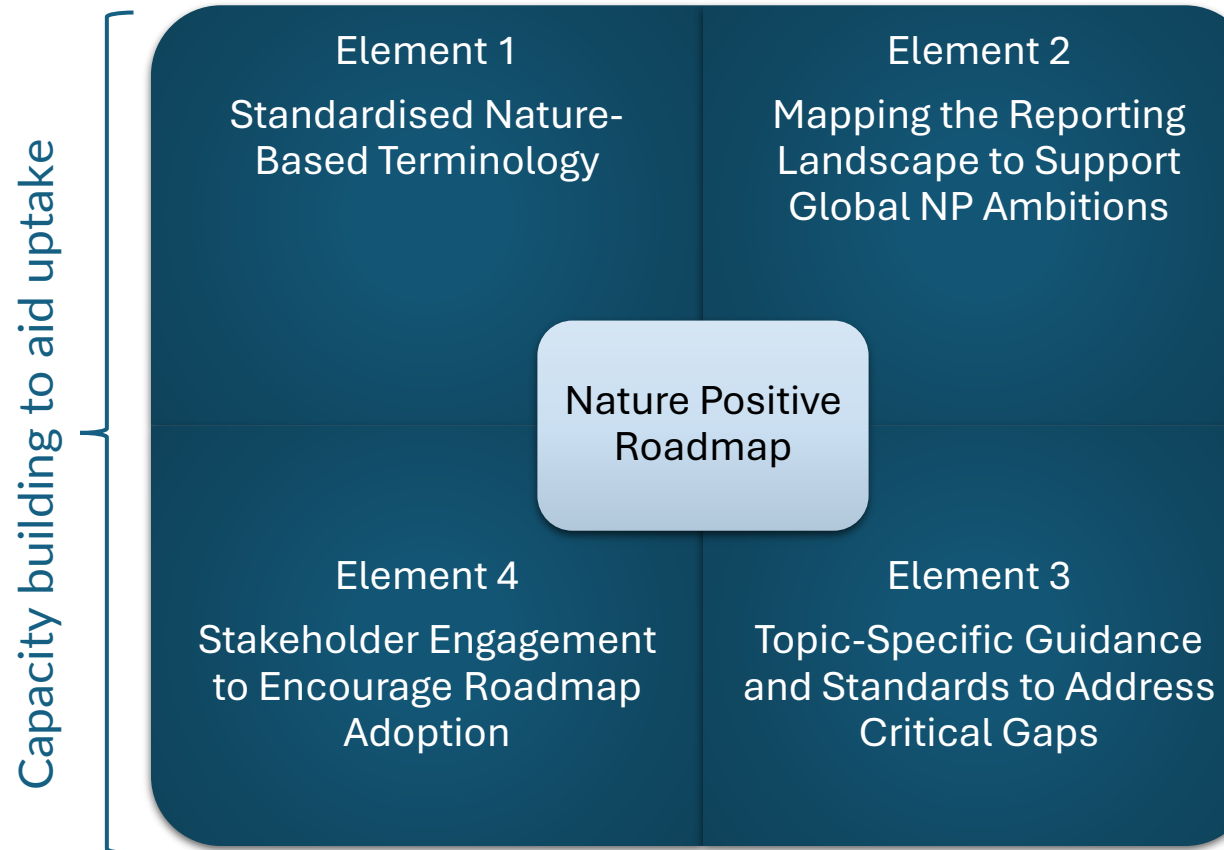
Stakeholder Engagement to Encourage Roadmap Adoption

- Ongoing engagement and socialisation with industry, financial institutions, and other stakeholders.
- Translating roadmap into multiple languages.
- Rolling out roadmap progressively.

Together, these elements translate ambition into practical action



Nature-Positive roadmap elements



Together, these elements translate ambition into practical action

Why it works

- Aligns with GINGR's three core principles— providing aligned, additive, and actionable guidance
- Flexible, strategic foundation that can be enhanced over time
- Each element responds directly to challenges identified earlier in the analysis
- Helps advance the sector in delivering robust, transparent, and Nature-Positive outcomes in the future.

