

**WIDE CIRCULATION DRAFT**

**BUREAU OF INDIAN STANDARDS**  
**(DRAFT FOR COMMENTS ONLY)**

**(Not to be reproduced without permission of BIS or used standard)**

**Sustainability Reporting and Disclosure Requirements □**  
**Part 6 – Biodiversity and Ecosystem**

**ICS 03.100.02**

<b>Social Responsibility Committee, MSD 10</b>	<b>Sectional</b>	<b>Last Date for receipt of Comments is December 2024</b>
--	------------------	---

**Foreword**

This Indian Standard was adopted by the Bureau of Indian Standards, after the draft finalized by the Social Responsibility Sectional Committee had been approved by the Management and Systems Division Council. This standard specifies the requirements for Sustainability Reporting and Disclosures.

This standard provides guidance on various aspects of Sustainability Reporting, especially covering topics concerned with the title of the standard. This is the first time such standards have been attempted by any organization in the country.

This standard (Part 6) is a part of IS \_\_\_\_\_ under the general title ‘Sustainability Reporting and Disclosure Requirement’. Other parts in this series are:

Part 1	Glossary and acronyms
Part 2	General requirements
Part 3	General disclosures
Part 4	Climate change and pollution
Part 5	Water and marine resources
Part 7	Resource use and circular economy
Part 8	Own workforce
Part 9	Stakeholders engagements
Part 10	Worker in the value chain
Part 11	Affected communities
Part 12	Consumers and end-users
Part 13	Business conduct
Part 14	Governance and internal controls
Part 15	Performance indicators and impact assessment for SDGs

The Bureau of Indian Standards (BIS) with the sole directive to formulate National Standards to assess and certify products, systems and services in the country, undertook the responsibility to devise Indian Standard on ‘Sustainability Reporting and Disclosures’. BIS further realized

the need to make criteria based standards for Sustainability Reporting and Disclosures, which will act as strengthened framework for organizations to report their disclosures on ESG across environment, social and governance issues.

The composition of the Committee responsible for the formulation of this standard is given in Annex .....

## Introduction

Introduction given in Part 1 of this standard shall apply (IS \_\_\_\_\_ (Part 1) : XXXX – Sustainability Reporting and Disclosure Requirement - General requirements)

Biodiversity is the variability among living organisms from all sources, including terrestrial, marine, and other aquatic ecosystems, as well as the ecological complexes of which they are part. This encompasses diversity within species, between species, and of ecosystems<sup>1</sup>. The activities of any organisation are either impacting or dependent on biodiversity and ecosystems. Many times the activities of the organization leads to the activation of the drivers of biodiversity loss and ecosystem degradation i.e. land use/sea use change, climate change, pollution, over-exploitation and invasive species introduction<sup>2</sup>.

The Convention of Biological Diversity (CBD) is a global binding agreement signed by 150 government leaders at 1992 Rio Earth Summit. The three main objective of CBD are 1) The conservation of biological diversity; 2) The sustainable use of the components of biological diversity and; 3) The fair and equitable sharing of benefits arising out of use of genetic resources. India is also signatory to CBD.

The CBD adopted Kunming- Montreal Global Biodiversity Framework (KMGBF) was adopted during the fifteenth meeting of the conference of the parties (CoP 15). The KMGBF sets the goals and targets to halt and reverse the continued loss of biodiversity.

Also UN has adopted the Sustainable Development Goals (SDGs) as a part of 2030 Agenda doe Sustainable Development. There SDGs comprises of 17 goals and 169 targets with two goals specific to biodiversity SDG 14: Life below Water and SDG 15: Life on Land.

This standard shall provide a framework for organisations to understand and disclose their interaction (impact and dependencies) on biodiversity and Ecosystems.

---

<sup>1</sup> Convention on Biological Diversity, UNEP/CBD/94/1 (<https://www.cbd.int>)

<sup>2</sup> Millennium Ecosystem Assessment 2005, Ecosystems and Human Well-being (<https://www.millenniumassessment.org/documents/document.356.aspx.pdf>)

***Draft Indian Standard***  
**Sustainability Reporting and Disclosure Requirements —**  
**Part 6 – Biodiversity and Ecosystem**

## **1 Scope**

This document specifies requirements for the organization's impact and dependencies on biodiversity and ecosystem. This document also specifies disclosure requirements for organizations for actions taken for managing biodiversity and ecosystem services.

This document enumerates and specifies organization's relationship with, including use, preservation and management of, biological diversity and ecosystem.

All the requirements of this Indian Standard are generic and are intended to be applicable to any organization, regardless of its type or size, or the products and services it provides.

### **NOTES:**

- 1) Regardless of requirements given in this standard, the organizations shall also comply the disclosures requirements given by the regulator.
- 2) For any dispute arising out of the declarations made by an organization, the provisions of the regulations and the decision of the regulator shall be final.
- 3) This document is complementary and interoperable with existing voluntary and regulatory frameworks.
- 4) The topic of biodiversity and ecosystem is closely connected to other environment topics such as, pollution and climate change, land use, fresh water use and sea use change. Thus, this document shall be read in conjunction with Part 4 and Part 5 of this standard.

## **2 Normative Reference**

There are no normative references in this document.

## **3 Terms & Definitions**

**3.1** The terms and definitions given in Part 1 of this standard (IS XXXX (Part 1):2024 – Sustainability reporting and disclosure requirements – Glossary and acronyms) shall apply.

## **4 Organization**

**4.1** The organization shall report how it manages biodiversity and:

- i) define the policy statement for the organisation aligned with the KMGBF's principle of halt and reverse the loss of Biodiversity
- ii) define the scope and plan of compatibility of its business model and strategy with boundaries of biosphere integrity and land use system.
- iii) define the methodology used for understanding organization's interaction (impact and dependency) with biodiversity and ecosystem services
- iv) develop an appropriate impact and dependency management strategy for biodiversity and ecosystem.
- v) the resilience of biodiversity impact and dependency management strategy shall have scope along organization's operations and value chain and can contain a combination of elements related to prevention, management, and remediation of damage to natural habitats resulting from organization's activities.

- vi) identify and assess material biodiversity and ecosystem risks and opportunities arising from the impact and dependencies. This shall include related physical risk, transitional risk and systemic risk along with the potential opportunities.
- vii) prepare the mechanism for fair and equitable sharing of benefits arising from the use of genetic resources.
- viii) identify the applicable compliance obligations related to biodiversity and ecosystem services based matters.

**4.2** The organization shall disclose its biodiversity and ecosystems related actions and resources allocated for their implementation.

**4.3** The organization shall provide following information for each site owned, leased, managed, or adjacent to protected areas or areas of high biodiversity values:

- i) geographical location
- ii) position in relation to protected area or high biodiversity value area
- iii) land that may be owned, leased, or managed by organization
- iv) type of operation
- v) size of operation
- vi) biodiversity value by attributes (terrestrial, freshwater or maritime ecosystem)
- vii) biodiversity value of listing of protected status

**4.4** The organization shall identify, maintain and report the total number of IUCN Red list species and schedule species listed under Wildlife Protection Act 1972 within the areas affected by operations of the organization.

**4.5** The organisation shall identify, maintain and report the protected areas, national parks, wildlife sanctuaries, key biodiversity areas, Ramsar wetland sites and other nationally/internationally protected sites falling near to the organization's facility

**4.6** The organization shall maintain relevant documents related to above.

## **5 Impact, Dependency, Risk & Opportunity**

**5.1** The organization shall establish the processes to identify and assess material biodiversity and ecosystem related impacts, dependencies, risks and opportunities and for conducting consultations with affected communities for identification of relevant biodiversity and ecological issues and/or expectations and the related environmental, social and economic impacts.

**5.2** The organization shall identify and assess its actual and potential, direct and indirect significant impact on biodiversity and related risks due to its own operations and value chain and inter-connection between risks and opportunities arising from impacts and dependencies. The nature of such impacts may include:

- i) pollution due to operations of the organization
- ii) construction or use of manufacturing plants, mines, transport infrastructure, etc.
- iii) introduction of invasive species, pest and pathogens
- iv) threat to the species of conservation significance
- v) habitat conversion

**5.3** The organization shall also disclose its policies related to management of material impacts, dependencies, risks and opportunities. The organization shall describe how its biodiversity and ecosystem related policies:

- i) relate to its material impacts
- ii) relate to its material dependencies
- iii) relate to its material physical and transitional risks and opportunities
- iv) address production, sourcing or consumption from ecosystems that maintain or enhance the biodiversity
- v) relate and address social consequences

**5.4** The organization shall disclose a biodiversity and ecosystem management policy covering its organization's operations and supply chain.

## **6 Key Performance Indicators (KPIs)**

**6.1** The organizations shall report annually on the Key Performance Indicators (KPI).

The organization shall report following KPIs:

- i) details of activities/ offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.)
- ii) the conditions of environmental approvals/ clearances, deviations need to be reported, if any.

Notes:

- 1 Annex A gives the details of KPIs as per SEBI's BRSR Core and its format respectively, which may be followed in case of declaration as per requirements of format of BRSR Core.
- 2 Disclosure as per Annex II – Section C (Principle 6, disclosure 1 of essential indicators) of BRSR Core is applicable to this part and hence is addressed in Annex A.

## **7 Disclosures**

### **7.1 General disclosures**

The organization shall disclose how its actions and strategy for biodiversity and ecosystem play a role in taking action on significant material impacts on its biodiversity and ecosystem. The organization shall disclose if the views on the materiality of its biodiversity and ecosystem have been taken into consideration while deciding its strategy and business model.

The organization shall disclose the information regarding its operational significant actual and potential negative impacts on its biodiversity and ecosystem policy.

### **7.2 Disclosure on impacts, dependencies, risks and opportunities**

The organization shall disclose the following:

- i) actual and potential biodiversity and ecosystem related physical and transition risks in its own operations
- ii) inter connection between risks and opportunities depending on impacts and dependencies
- iii) process of conducting consultation with interested parties, specially affected communities
- iv) policies to manage material impacts, dependencies, risks and opportunities

- v) actions related to biodiversity and ecosystem and allocation of resources for implementation of actions
- vi) actions related to fair and equitable sharing of benefits arising from the use of genetic resources.

### **7.3 Disclosure related to targets**

The organization shall disclose:

- i) its targets for biodiversity and ecosystem and actions to support and address and its biodiversity and ecosystem related policies, impacts, dependencies, risks and opportunities.
- ii) dates and milestones of biodiversity and ecosystem targets
- iii) whether the targets are aligned with biodiversity and ecosystem related Kunming-Montreal Global Biodiversity Framework or legislation

**7.4** The organization shall disclose material impacts resulting in biodiversity and ecosystems change.

**ANNEX A**  
**(Clause 6.1)**

**Key Performance Indicators (KPIs)**

Format for new KPIs as per BRSR core as per Principle 6 of NGRBC are as follows:

**Principle 6 Businesses should respect and make efforts to protect and restore the environment**

1. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

<b>Sl No.</b>	<b>Location of operations/offices</b>	<b>Type of operations</b>	<b>Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.</b>



## ANNEX B

### List of globally accepted biodiversity and ecosystem standard and databased for reference

1. IUCN RED List of Threatened Species - <https://www.iucnredlist.org>
2. Integrated Biodiversity Assessment Tool - <https://www.ibat-alliance.org>
3. WRI's Ecosystem Services Review tool - <https://www.wri.org/research/corporate-ecosystem-services-review>
4. ENCORE - <https://www.encorenature.org/en>
5. WWF Risk Filter - <https://riskfilter.org/biodiversity/home>
6. Ramsar Convention - <https://www.ramsar.org>
7. Task Force for Nature related Financial disclosures (TNFD) Tools and Guidance - <https://tnfd.global/guidance>