

# Glimpse into draft ESRS E4 Biodiversity and Ecosystems

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# Objective and Overview

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## Objective of ESRS E4

- Specify Disclosure Requirements (DR) which will enable users of sustainability reporting to understand:

A. How the undertaking affects biodiversity and ecosystems, in terms of positive and negative material actual and potential impacts.

B. Actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts and to protect and restore biodiversity and ecosystems.

C. The plans and capacity of the undertaking to adapt its business model and operations in line with international frameworks and strategies.

D. The nature, type and extent of the undertaking's material risks and opportunities related to the undertaking's impacts and dependencies on biodiversity and ecosystems, and how the undertaking manages them.

E. The financial effects on the undertaking over the short-, medium- and long-term time horizons of material risks and opportunities arising from the undertaking's impacts and dependencies on biodiversity and ecosystems.

# Content of ESRS E4

ESRS 2 GENERAL DISCLOSURES	IMPACT, RISK AND OPPORTUNITY MANAGEMENT	METRICS AND TARGETS
<p>DR E4-1: <b>Transition plan on biodiversity and ecosystems</b> <span style="float: right;">CSRD</span></p>	<p>DR E4-2: <b>Policies</b> related to biodiversity and ecosystems <span style="float: right;">CSRD</span></p>	<p>DR E4-4: <b>Targets</b> related to biodiversity and ecosystems <span style="float: right;">CSRD</span></p>
<p>DR related to [draft] ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and <b>business model(s)</b> <span style="float: right;">CSRD</span></p>	<p>DR E4-3: <b>Actions and resources</b> related to biodiversity and ecosystems <span style="float: right;">CSRD</span></p>	<p>DR E4-5: <b>Impact metrics</b> related to biodiversity and ecosystems change <span style="float: right;">CSRD</span></p>
<p>DR related to ESRS 2 IRO-1: Description of processes to identify and assess material biodiversity and ecosystem-related <b>impacts, risks and opportunities</b> <span style="float: right;">CSRD SFDR</span></p>		<p>DR E4-6: Potential <b>financial effects</b> from biodiversity and ecosystem-related impacts, risks and opportunities <span style="float: right;">CSRD</span></p>

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