Business Consultation on Target 15 of the Post-2020 Global Biodiversity Framework

Report on Key Results

26 May 2022

About this report

In May 2022, Business for Nature ran a business consultation on Target 15 of the Post-2020 Global Biodiversity Framework. The consultation was sent to signatories of our Call to Action '*Nature is Everyone's Business*' and our partners were also invited to share with other businesses they work with. This consultation aimed to explore business' positions on key elements of the draft Target 15, including:

- **Mandatory requirements** for businesses and financial institutions to assess and disclose their impact and dependencies on biodiversity.

- **The numerical target** to reduce negative business and finance impact by at least half across their operations, value chains and portfolios.

The result of the consultation informed Business for Nature's update position on the Post-2020 Framework aiming to assist the Open-Ended Working Group 4 in Nairobi. This report presents the key results of the consultation.

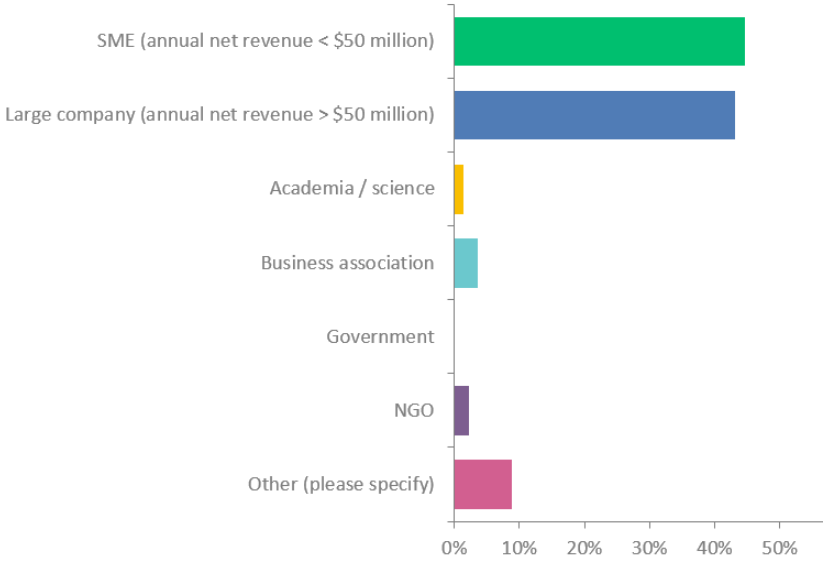
Contents

I - General statistics of the consultation

137 businesses and business organizations responded to the consultation. Out of these, 124 respondents agreed to be publicly listed. Kindly see Annex 1 for the full list of respondents.

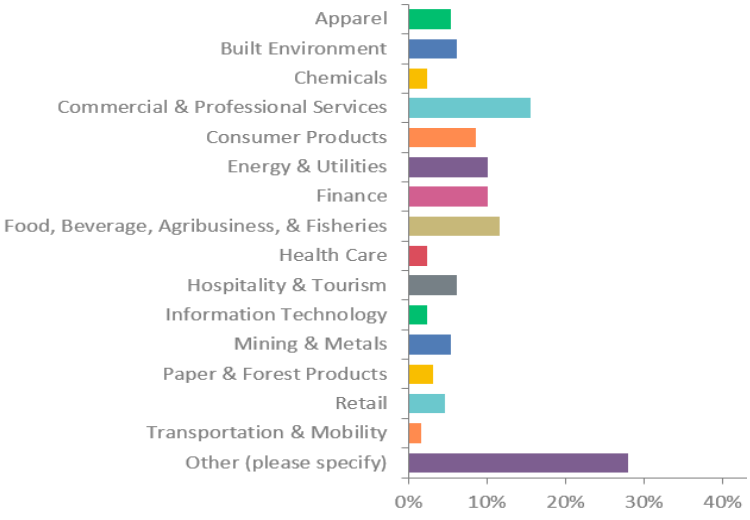
This consultation aimed to secure **representation from a wide variety of stakeholders**, notably in terms of **company sizes**, **sectors** and **geographies**. Below are the key statistics on respondents.

Graph 1 – Profiles of the respondents

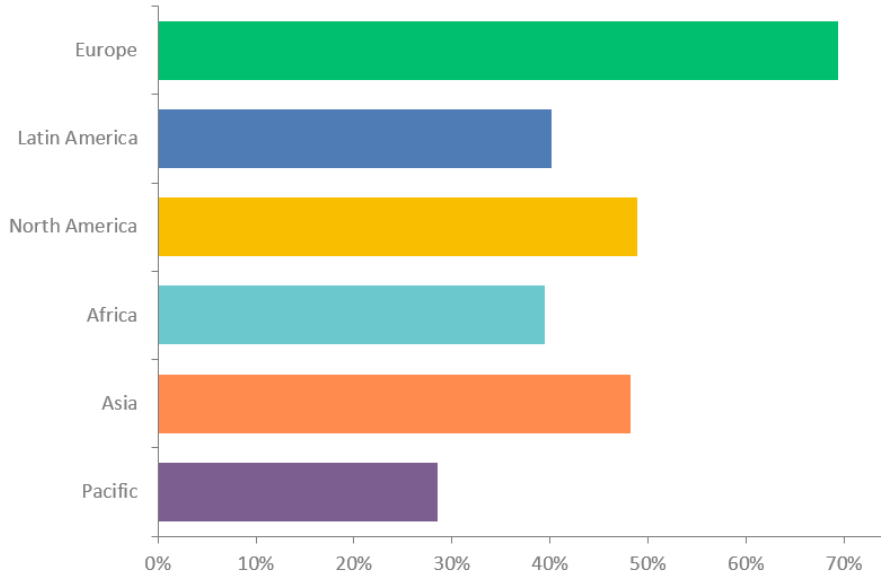


ANSWER CHOICES	
SME (annual net revenue < $50 million)	61
Large company (annual net revenue > $50 million)	59
Academia / science	2
Business association	5
Government	0
NGO	3
Other (please specify)	12
TOTAL	142

Graph 2 – Sectors of activities of the business respondents (SMEs and large companies)



Graph 3 – Geographies of operations of business respondents (SMEs and large companies)



II - Mandatory assessment and disclosure requirements: overwhelming business support

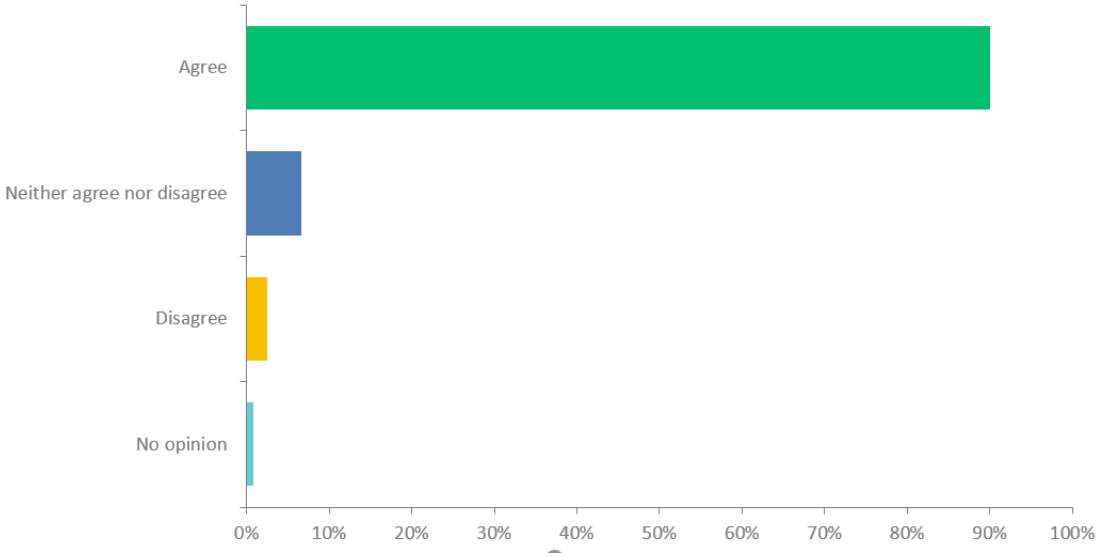
Main outcome: The consultation demonstrated an overwhelming business support for mandatory requirements by 2030 for business to assess and disclose their impact and dependencies on biodiversity. 91% of respondent agreed that such mandatory requirement for business to assess and disclose their impact and dependencies on biodiversity are needed. This includes both SMEs and large companies responding.

They explained that such requirements are essential to level the playing field, demonstrate the urgency, generate large-scale actions, accelerate standardization, increase accountability and transparency, empower consumer, engage investors and ultimately accelerate action.

Governments are therefore expected to adopt clear policy and regulatory measures in the form of mandatory disclosure requirements at global level, as well as supporting the developing of a standardized approach. This could be done through the TNDF. Beyond these two essential elements, business also mentioned the need for extra support in the form of detailed guidance and financial support for SMEs. Governments are also expected to facilitate access to data and to give recognition to business leading the way.

As shown in the graph 4 below, 91% of respondent agreed that mandatory requirement for business and financial institutions to assess and disclose their impact and dependencies on biodiversity are needed. This includes both SMEs and large companies responding.

Graph 4 – Answers to the question "Do you agree that mandatory requirements for business and financial institutions to assess and disclose their impacts and dependencies on biodiversity is needed?"



Why are mandatory disclosure requirements important for your business?

Respondents explained the importance of mandatory disclosure requirements based on the following elements:

Ensure large-scale action and collaboration: Reversing nature loss requires joint action from all business through collective work based on trust. This requires transparency from all actors. Relying on voluntary actions will be unsuccessful as to transform the system, we need the wider business community to act. Mandatory disclosure will ensure the private sector move forward together, will promotes collaboration to find solutions, create synergies to scale-up impact and provide a true representation of where we are collectively.

Demonstrate the urgency: The time to rely on ad-hoc and voluntary action is over. Most of the Aichi 2020 targets have been missed, creating a greater need for large-scale action now. Mandatory requirements will create this sense of urgency, accelerating the creation of solutions and push businesses anticipatory action rather than adopting reactive behaviors.

Accelerate standardization: It will improve data accuracy, create uniform standard and alignment in terms of terminology and acceptable methods across the economy. It will provide baselines to calibrate and measure impacts. It will also set a benchmark for companies to compare their performance with competitors and therefore encourages improvements.

Increased accountability and transparency leading to improved business governance: It will make biodiversity issues a material and financial performance issues and elevate it within the management and in all group functions. Mandatory disclosure will therefore help with mainstreaming and embedding biodiversity in the business governance. Disclosure tends to lead to better management and goal setting which accelerate action by companies.

Leveling the global playing field and ensuring fair competition: It will create a level playing field by allow comparison of companies within sectors which will in turn allow direction of financial flows to reward strong performers and penalize poor performers.

Engage the investors: It will increase interest and create greater awareness of nature-based financial risks of investors and financial institutions who would be more active and able to influence and increase the pressure on their clients. This would create incentives for the financial sector to invest more in nature-positive projects and reward best performers, therefore increasing the value of investment in nature.

Empowering consumers: It will empower civil and public society to take informed decisions, therefore increasing external pressure on business. It would set a level playing field for benchmarking and comparing the performance of companies, addressing greenwashing and marketing technics as a way to improve public perception.

Facilitate access to data to focus on action: Mandatory disclosure will facilitate access to data, therefore enabling business to reallocate resources currently dedicated to data collection across the value chain and analysis toward concrete actions to reduce the environmental footprint.

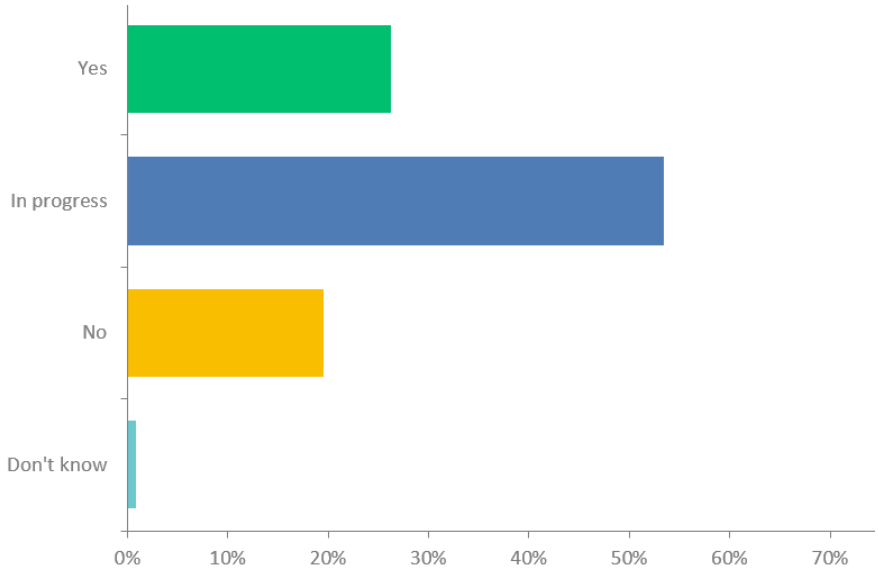
Create a business case to invest in nature: Business requires long-term clarity and certainty, including a financial future perspective for the choices they make in their sustainable business strategies. It is currently difficult to valorize the positive results of biodiversity recovery on the market since there is no level playing field with a uniform framework for monitoring biodiversity impacts. Anchoring this in policy is inevitable and necessary to make biodiversity part of business strategies. Without a mandatory requirement on business, a voluntary market simply doesn't give the clarity and certainty needed for all business to act.

Experience from mandatory TCFD disclosure: Mandatory TCFD disclosure have enabled business to calculate emissions exposure, financed emissions, physical and transition risks, companies' preparedness to tackle them, as well as their alignment with the Paris Agreement. A similar mandatory framework for nature would be very beneficial.

Existing business actions to assess and disclose impact and dependencies on biodiversity

Leading businesses are already assessing and disclosing impacts and dependencies, leading the way and demonstrating that tools and methodologies are already in place to be able to act. 26% of respondent mentioned that they are already assessing and disclosing and 53% mentioned that they were in the process.

Graph 6 – Answers to the question "Do you already assess and disclose your impacts and dependencies on biodiversity?"



Respondents listed the tools and methodologies they are already using to assess and disclose impacts and dependencies on nature. Below is compilation of those mentioned the most by respondents. See Annex 2 for the comprehensive list of tools and methodologies mentioned in the consultation.

Assess: To measure, value and prioritize their impacts and dependencies on biodiversity and ensure they are acting on the most material ones, business are using the following tools, among others:

- Guidance from the Science Based Target Network to conduct an initial materiality assessment to prioritize efforts using
- The Natural Capital Protocol to measure and value impacts and dependencies, including the Natural Capital Toolkit to help business finding the right tool and supplementary guidance on finance, biodiversity and food systems.
- We Value Nature to build capacity in this process.
- The Integrated Biodiversity Assessment Tool (IBAT) for Business to help business identify priority locations for target setting
- The WWF Water Risk Filter and WRI Aqueduct on water

Disclose: To track performance and prepare to publicly disclose material nature-related information business are using the following tools, among others:

- Guidance from the Taskforce on Nature-related Financial Disclosures (TNFD) that recommend business leaders to communicate on their 1/ governance; 2/ Strategy; 3/ Risk management; 4/ Metrics and targets.
- Align reporting with major reporting standards such as GRI, SASB, IFC, and the EU Non-Financial Reporting Directive, and environmental data aggregators like CDP.

How can Governments support and incentivize more business to assess and disclose their impacts and dependencies on nature?

Respondents explained **how governments could assist, support and incentivize more businesses to act**.

Specifically, they called for governments to:

Make assessment and disclosure mandatory, notably via:

- Regulatory requirements for disclosure, in order to set clear expectations and level the playing field among companies.
- Provisions regarding business sensitive information that will need to remain confidential, including for businesses with a franchisee-set up. Examples of this type of information include types of commodities, volumes, and sourcing location.
- Safeguards around procurement confidentiality to ensure equal disclosure.

Promote a standardized approach, notably via:

- Enhanced standardization across frameworks, principle-based reporting to reflect different definitions of materiality across sectors.
- Alignment with other legislative and voluntary initiatives. These include the EU taxonomy, EU Corporate Sustainability Due Diligence Directive, EU Corporate Sustainability Reporting Directive, the Task Force for Nature Related Disclosures and the Science Based Targets Network methodology.

- Further policies and support for the regulation and implementation of biodiversity credits.
- Evaluation of the biophysical and monetary value of Natural Capital at the national and subnational level, including main drivers of change.
- Alignment between National Biodiversity Strategy Action Plans (NBSAP's) and private sector requirements.

Secure support for SMEs, notably via:

- Specific guidance and fund allocation for SMEs' business model transformation, including how to adapt methodologies to smaller businesses.

Increase recognition, notably via:

- Awareness raising on nature loss.
- Recognition of business efforts, including increased capacity for businesses that are pioneering and leading.

Ensure access to data, notably via:

- Support for traceability and value-chain mapping to ensure data is collected in a standardized and transparent way.
- Sound environmental databases, including better local information sets such as specific tools tailored-made by countries to support companies prioritize nature in local nature hotspots.
- Funding and technical support to roll-out the approach across value chain.
- Obligation of data transparency, e.g. on imported deforestation.

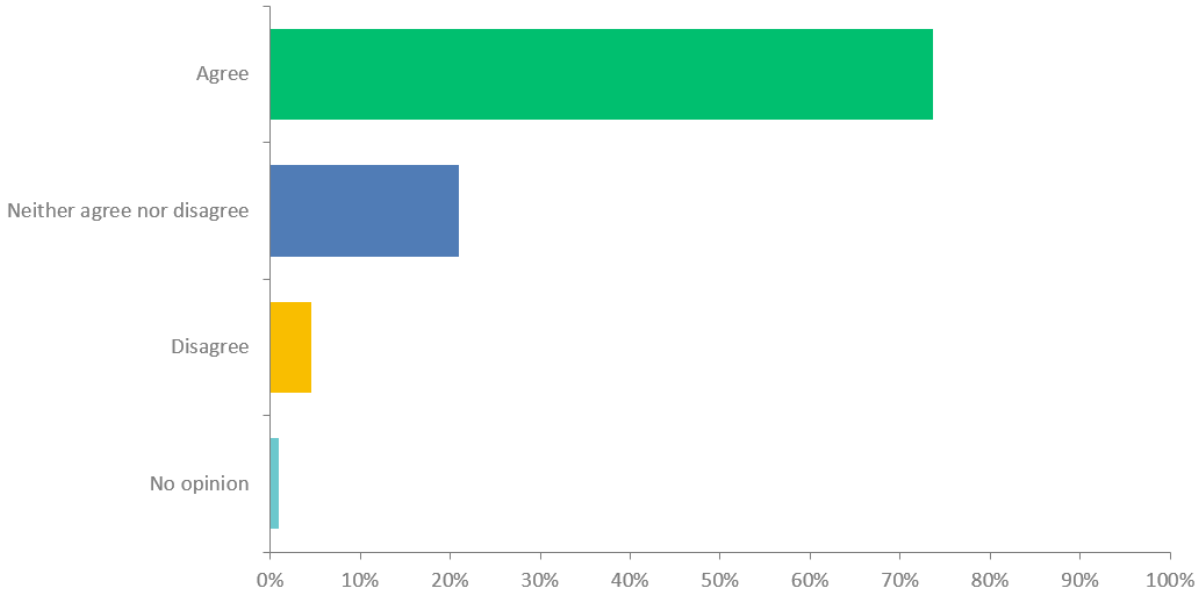
III – Business support to a numerical target to reduce negative impacts

Main outcome: The consultation demonstrated a strong business support for a numerical target to reduce negative impacts by at least half across business and financial institutions' operations, value chains and portfolios. 74% of respondent agreed that such a numerical target is needed.

84% of respondent confirmed that they already have or are in the process of adopting targets to reduce their negative environmental impacts. 40% responded that these targets were already aligned with the ambition to reduce negative impacts by at least half by 2030.
Respondents gave concrete examples of targets they have adopted and detailed how governments could help them acceleration actions.

The consultation demonstrated a strong business support for a numerical target to reduce negative impacts by at least half across business and financial institutions' operations, value chains and portfolios. 74% of respondent agreed that such a numerical target is needed.

Graph 7 – Answers to the question "Do you agree that a target aiming to reduce business negative environmental impacts by at least 50% across value chains by 2030 is needed."



Why is a numerical target to reduce negative impacts by half needed?

Businesses need clear, measurable and time-bound goals. A numerical target provides businesses with a collective understanding for setting their own roadmaps and tracking progress on a regular basis. Leading business are calling on the CBD to adopt this reduction numerical target for three main reasons:

Clarity: A numerical target is SMART. It would allow companies to define their needed contributions to achieve this common goal and trace the path to achieve them in a tangible and focused way, including by developing supporting sub-targets (i.e. zero-deforestation target, 60% water use reduction…) to reach the overall objective.

Sense of urgency: An ambitious numerical target gives a sense of urgency and the scale of the efforts needed. This will galvanise the industry to find solutions, transform business models and drive collaboration. A clear and ambitious target would also help sustainability departments to elevate the issue at strategic and management level, with value chains partners, competitors and investors.

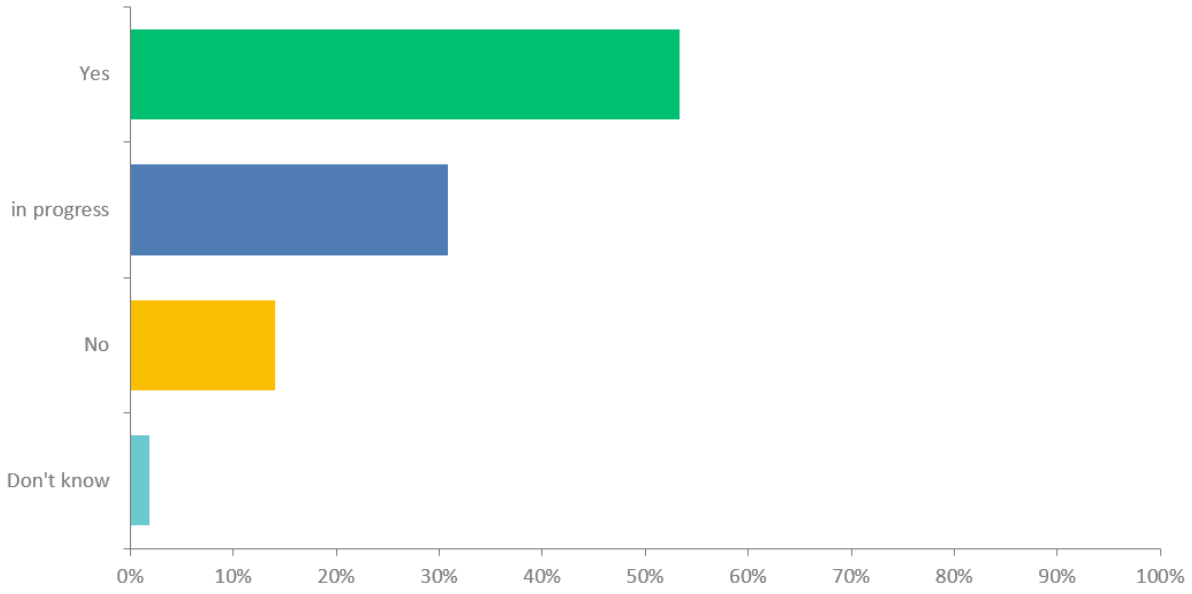
Benchmarking: Investors are requiring business to report back on their impacts. A clear target would help align companies across industries towards a common goal and to better evaluate and compare performance against a fair barometer. This will only help if companies are obligated to report transparently and traceably their impacts on biodiversity (see need for mandatory requirements to assess and disclose impacts and dependencies).

How are business already acting?

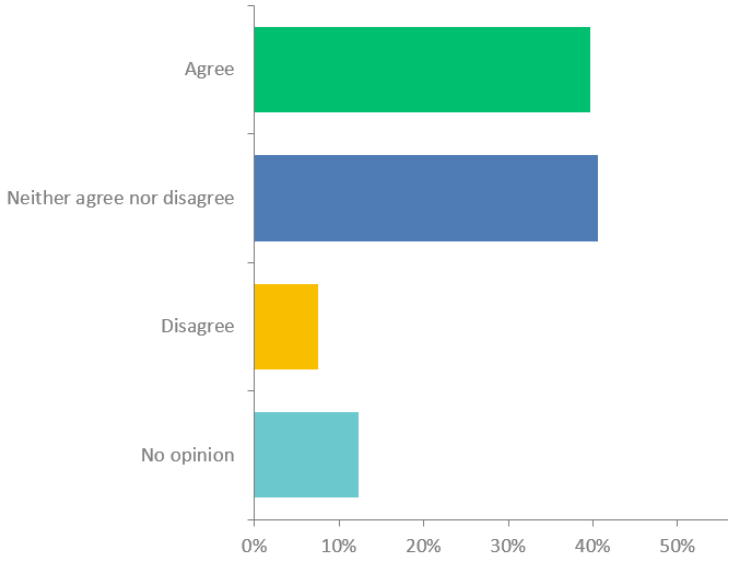
Leading businesses are already making commitments to reduce most significant and material business impacts and dependencies and are setting transparent, time-bound, and specific, target to contribute to a nature-positive economy.

84% of respondent confirmed that they already have or are in the process of adopting targets to reduce their negative environmental impacts. 40% responded that these targets were already aligned with the ambition to reduce negative impacts by at least half by 2030.

Graph 8 – Answer to the question "Do you already have internal or external target(s) to reduce your negative environmental impacts?"



Graph 9 – Answer to the question "Would you say your existing target(s) are broadly aligned with a 50% reduction of your environmental impacts by 2030?"



When asked what type of targets they have adopted, respondent mentioned targets that varies depending on sectors and material impacts. They shared a large spectrum of existing targets, notably:

- Delivering Net Positive Impact across operations by 2030 ;
- Being climate positive throughout production chain
- Donate % of revenue to biodiversity protecting partners ;
- Use of circular raw materials;
- Energy use reduction;
- Zero deforestation in operation and primary supply chains;
- Improving water efficiency;
- Reforestation to capture and store carbon;
- Land restoration;
- Ecosystems and species net gains;
- CO2 emissions reductions;

Concrete examples of commitments submitted by respondents include[1]:

- Bridgestone Corporation (Consumer products, Japan): committed to no deforestation in sourcing and production activities. Read the 2021 Global Sustainable Procurement Policy

[1] *Note that these are examples and do not represent the totality of consulted companies' commitments.*

- De Beers (Consumer products, UK): committed to reduce freshwater use by 50% by 2030
- DMS (Agribusiness, Netherlands): committed to be deforestation free in their primary supply chains by latest 2030; 50% reduction waste in landfill
- H&M Group (Apparel, Sweden): committed to source 100% recycled or sustainably-sourced materials by 2030 and 30% recycled materials by 2025
- Holcim (Build Environment, Switzerland): committed to have positive impact on biodiversity through rehabilitation by 2030
- Iberdrola (Energy & Utilities, Spain): committed to net positive impact on biodiversity by 2030
- IKEA (Retail, Sweden): committed to 100% deforestation free products by 2030
- L'Occitane (Retail, France): committed to 100% key raw ingredients produced in line with sustainable agriculture principles by 2025
- Nestle (Agribusiness, Switzerland): switch to 50% regenerative agriculture by 2030. By 2025 help advance the regeneration of local water cycles by implementing more than 100 projects around our 48 global waters sites.
- Sogrape (Agribusiness, Portugal): committed to zero residues sent to landfill and 100% farmland under sustainable farming certification by 2027
- Suzano (Paper & Forest Products, Brazil): committed to connect half a million hectares of priority areas for biodiversity and reduce by 15% water withdrawn in industrial operations by 2030
- Toyota Motor (Transportation & Mobility, North America): committed to enhance 26,000 acres of pollinator habitat by 2027
- Unilever (Consumer products, UK): Committed to deforestation-free supply chain in key commodities by 2023 and Unilever has committed to cutting virgin plastic packaging by 50% by 2025.

Across operation vs. acting across operations: When asked if these targets were addressing impacts and dependencies across the full value chain or within direct operations only, respondent responded in varied ways. Some companies already include their full value chain, while others currently focus on direct operations and aim to include their full value chain in the next years. Specific challenges for full value chain evaluation included lack of standardized regulatory requirements across borders as well as lack of area-specific data.

What indicators are businesses using to monitor the progress of these targets?

When discussing indicators, a majority of respondents highlighted the need to use a **dashboard of indicators** rather than a single one. Some respondents also highlighted **concerns over fragmentation** if each company uses different indicators, therefore asking for policy action on this issue. See Annex 3 for the full list of indicators.

Respondent also listed the **tools, methodologies or frameworks** they are using to track and monitor the reductions of negative impacts. This full list is available in Annex 2.

Companies further mentioned some challenges in order to achieve these targets, notably:

- Lacking capacity of smaller and/or young companies to take action ;
- Lacking measurement of environmental impacts and dependencies ;
- Lacking alignment between definition, baselines and methodologies ;
- Lacking guidance, funding and support.

What would you need from Governments to achieve such a target?

Lastly, businesses and business organizations provided insight on **what is needed from governments to achieve at least a 50% reduction of environmental impacts by 2030.** Specifically, they called for governments to:

Ensure regulatory certainty, notably via:

- Mandatory requirements to assess and disclose impacts and dependencies ;
- Alignment of international, national, regional and provincial regulations;
- Translation of soft law into hard law ;
- Level playing field regulation ;
- Clearer definitions, targets and metrics ;
- Endorsement of key methodologies such as TNFD and SBTN;
- An internationally consistent and applicable approach based on concrete environmental metrics ;
- Regulation of most harmful pesticides ;
- Preferential procurement rules for companies leading on nature.

Promote business action, notably via:

- Adoption of ambitious targets of impact reduction at global and national level;
- Increased recognition and communication on the urgency for action ;
- Support for resource mobilization and implementation ;
- Promotion of successful case studies and dissemination of good practices ;
- Incentives for action through subsidies and/or tax incentives ;
- Funding for research and innovation ;
- Educational programs ;
- Repurpose of subsidies, incentives and funding to accelerate the transition ;
- Promotion of ecosystem restoration ;
- Increasing public financing for environmental services ;
- Alignment and integration with NSBAPs ;
- Increased advocacy and demand for others to raise ambition.

Annex 1: List of consulted companies

Out of the 137 businesses and business organizations consulted, **124 respondents** agreed to be publicly listed as such. These notably include:

Accor ; Adirondack information group LLC ; Aichi Obiettivo 20 ; ANA Aeroportos de Portugal SA ; Anglo American ; ANIMONDIAL ; AQUA4D ; Artecology ; Article 13 ; Avallen Spirits B.V. ; Bagrotec ; Bank of America ; Banka BioLoo Limited ; Basecamp Research Ltd ; Better2Earth, Lda ; BIOAZUL SL ; BioPerf.biz ; BL Évolution ; bp plc ; Brazilian Business Council on Sustainable Development - CEBDS ; CCC SA ; CDC Biodiversite ; Chumbe Island Coral Park (CHICOP) Ltd ; Clarmondial ; Colab4Food ; Crédit Mutuel Asset Management ; Creekcats Environmental Partners ; Cultivate.IT ; Cumulus ; De Beers ; Dr. Ladi Kwali Center ; DSM ; Durania LLC ; EcoGlobal LLC ; einhorn products GmbH ; EirGrid ; En+ Group ; Enel ; Energetics ; ENGIE ; Enriched Horizons Ltd ; Environment Bank Ltd ; Envirostrat ; Equinor ASA ; Firmenich SA ; FirstRand Group Ltd ; FREITAS PENTEADO ATTORNEY'S OFFICE ; FrieslandCampina ; Futureproof ; Global International P&R of Colombia SAS ; Globalbalance ; GlobeScan ; Greenstad Projects Limited ; Groupe Rocher ; Grupo Red Eléctrica ; H&M Group ; HeidelbergCement ; Holcim ; HSBC ; Hub Moda Circular ; i m p a c t w o r x ; Iberdrola ; Inter IKEA Group ; International Chamber of Commerce ; International Paper ; Japan Business Initiative for Nature (JBIB) ; JLL ; Journeys by Design ; Kaleidoscope Futures Lab. Ltd ; Little Blue Research ; L'Occitane Group ; Melior Investment Management ; Milaré Advogados ; MITSUBISHI ESTATE CO.,LTD. ; NatCapAcct Ltd ; Natucate ; Natural Impact Group Pty Ltd ; Nature Positive ; Nature^Squared ; Nestlé ; Next Mile Co. ; Oreon Properties ; Orestia ; Phay & Partners ; Philip Morris SA ; Phoenix Fire Life Safety ; Positive Luxury ; Pure Strategies ; Quantis ; Quest Impact Design Studio ; Rabobank ; Rebalance Earth ; S Group ; Sainsbury's ; Seas The Opportunity ; Seastainable Ventures ; Share Communications Inc ; Sintesa Group ; Socially Responsible Sustainable Business Consultants Ltd ; Sogrape ; SOLVAY ; SONAE SGPS ; South Pole ; Stora Enso ; SUEZ in Asia ; Super Six Investment ; SustainMantra ; Syngenta ; Tata Steel ; The Laurels At Inchbrook ; The Lollipop Tree llc/La Petite Maison ; The New Forests Company ; The Terrace B.V. ; The Umbrella Institute ; TotalEnergies ; travel-to-nature GmbH ; Unilever ; Vale ; Vieira de Almeida ; Viridis Terra ; Walmart ; Wienerberger AG ; Wood Environmental ; and WSP.

Annex 2: List of tools, frameworks and methodologies

Consulted companies use the following tools and methodologies to track and monitor the reductions of their environmental impacts:

Accountability Framework Initiative ; Aidenvironment ; Align Project ; Alliance for Water Stewardship ; AMR Alliance for PNEC (Compliance for API's) ; B-Corp Certification ; Biodiversity Disclosure Project ; Biological Diversity Protocol ; BirdLife International Net Impact Assessment Methodology ; BS 8632 ; Carbon Disclosure Project ; CCB Impact Asssessment ; CDP ; CICES ; CoolFarmTool ; CSR Certification ; Dive surveys ; EcoInvent database ; EMAS ; Enablon ; ENCORE Database ; Equinor.com ; Exiobase ; FSC principles ; GBS ; GHG Protocol ; GIS Mapping ; GloBIO ; GRI ; IBAT ; IFC Performance Standards ; Impact Mitigation Hierarchy ; IN-TACT ; IRIS+ ; ISO 14.001 ; IUCN Biodiversity Indicator and Reporting System (BIRS) ; IUCN BNG Protocol ; LEAP process ; Life Cycle Assessment (based on ReCiPe method) ; Machine Learning ; Maplecroft ; Mitigation Hierarchy ; MSCI data sets ; Natural Capital Protocol & Sector Guides ; NCFA Banking Frameworks ; NFx32-001 ; OP2B Regenerative Agriculture Framework ; PestLCI ; QUANTIS ; SASB ; Satellite Data including Starling Satellite Monitoring ; SBTI ; SBTN ; Species Threat Abatement and Restoration Metric (STAR) ; SROI ; Supplier surveys and data portals ; TEIN Litmus Test ; The Integrated Profit and Loss Methodology ; The Sendai Framework (UNDRR) ; TNFD ; UEBT RA Certification ; UN Water Mandate ; UNFCCC ; USEtox ; Water Mapping and Monitoring ; World Benchmarking Alliance Frameworks ; Worldsteel Association Methodology ; WRI Aqueduct ; WRI Global Forest Watch Platform ; and WWF Water Risk Filter.

Annex 3: List of indicators

Consulted companies use the following indicators to monitor their progress versus established company targets:

Active Ingredient Emissions ; Ammonia emissions ; ASD for palm oil ; Biodiversity and Ecosystems Assessments and Monitoring ; Biodiversity uplift (defined with DEFRA and Natural England) ; Canopy cover targets ; Canopy understory targets ; Carbon content in sediment beneath seaweed farms ; Carbon uptake in plant tissue ; Certification coverage (e.g. deforestation risk, WRAP water roadmap, WWF Commitment for Nature) ; Circularity of waste (percentage) ; Compliance with FSC or others for Deforestation Free Sourcing ; Cost recovery through recycling programs ; Costs of transportation ; Deforestation footprint ; DEFRA Metric 3.0 as per Biodiversity Net Gain ; Disposal of lab and general waste ; Diversity of species and plant success rates at yearly monitoring intervals ; Ecological footprint (CO2 emissions) ; Energy consumed ; Energy procurement ; Environmental footprint and waste volume (hazardous/nonhazardous waste, waste to landfill, VOC from solvent use, SOx/NOx) ; Freshwater Ecotoxicity ; GBS ; GHG Emissions ; GIS Mapping ; Green Subsidies received ; Habitat transformation due to new infrastructure ; Hectare equivalent of ecosystem type ; Hectares of forest trees planted ; IBAT ; Impacts on endangered species detected in 2021 ; Interactions with threatened species ; Land clearing ; Land use ; Life Cycle Assessment ; Local data collection where possible ; Marking of lines with bird-saving devices in critical priority areas ; Mean Species Abundance ; Metrics from IRIS+ ; Natural Capital value increase ; Natural habitats changes ; Net impact assessments at all active sites to monitor against a total group impact value ; Nitrogen oil surplus ; Number of corporate vehicles ; Number of factories in compliance with AWS standard approach and certified ; Number of individuals species ; Number of plant-based ingredients ; Number of sites near high biodiversity value areas, and percentage of those with biodiversity management plans implemented ; Number of trees (including CO2 equivalence) ; Numbers of fish and other species around farms ; Operational resource utilisation. ; Paper and packaging consumption ; Percentage of natural rubber sourcing information traced from direct suppliers ; Percentage of WSPs developed at manufacturing facilities in in water stress areas ; Presence of facilities in protected spaces ; Protected areas (ha) ; R&D projects ; Recovered areas (ha) ; Recycled plastic use (tons) ; Reduction of CO2 emissions in Scope 1-2-3 (kg/ton) ; Reduction of CO2 emissions in Scope 1-2-3 (absolute CO2 tons) ; Reduction of waste (absolute tons) ; Reduction of water use (absolute m3) ; Regenerative agriculture sourcing ; SBTi tools ; SBTN tools ; Sendai framework indicators ; Share of local produced protein for feed (deforestation and conversion free feed) ; Share of permanent grassland ; Soil quality ; Solar panel dashboard feedback ; Species included in the IUCN Red List and the national conservation lists whose habitats are located in areas affected by operations ; Sshare of land with nature and

landscape management ; Total volume of new water captured (million m^3) ; Total waste generation (tons) ; Total water withdrawal by source ; UNFCCC ; Use of certified sustainable materials (percentage) ; Utility bills ; Virgin plastic use (tons) ; Volume of raw materials used in compliance with zero deforestation and ecosystem conversion targets ; Waste avoided from ending up in landfills (tons) ; Waste broken down by type and disposal method ; Water generated via optimization activities in the watershed (m3) ; Water PNEC compliance ; Water quality (nutrient levels, e. Coli, heavy metals) ; and Water withdrawal, discharge, consumption by type of usage and by type of water (eutrophication, acidification, ecotoxicity).