

ORÉE

Hélène LERICHE





Entreprises, territoires et environnement

Businesses and Biodiversity

Les entreprises et la biodiversité



Plateforme de
l'Initiative Française pour
les Entreprises et la Biodiversité



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Entreprises, territoires et environnement

3 ACTION PRIORITIES FOR AN ENVIRONMENTAL DYNAMIC IN THE SERVICE OF TERRITORIES



BIODIVERSITY AND ECONOMY

- Prospective Working Group
- Research & PHDs



CIRCULAR ECONOMY

- Biodiversity « the living base » of all the actors



**CSR REPORTING AND LOCAL
ENGAGEMENT OF COMPANIES**

- CSR reporting working group



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Entreprises, territoires et environnement

ORÉE's publications on environmental reporting

Les publications d'ORÉE sur le reporting environnemental



Étude de l'application du dispositif français de reporting extra-financier
Application study of the french non-financial reporting regulations

Préconisations pour une mise en cohérence des obligations réglementaires
environnementales

Recommendations for the consistency of the environmental regulatory obligations



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Businesses difficulties to report on biodiversity

Les difficultés du reporting biodiversité

- **Awareness of the interdependence of the businesses activities and biodiversity?**
Prise de conscience de l'interdépendance de leurs activités à la biodiversité ?
- **Biodiversity responsibility as an opportunity to commit to biodiversity issues ?**
Responsabilité biodiversité comme occasion pour s'engager ?
- **What measures to face the businesses impacts on biodiversity ?**
Quelles actions face aux impacts de leurs activités sur la biodiversité ?



Businesses difficulties to report on biodiversity

Les difficultés du reporting biodiversité

- **Interdependencies, to a greater or lesser extent, of business and biodiversity**
Interdépendance plus ou moins grande des entreprises avec la biodiversité
- **Partial, incomplete and sometime local and specific reporting**
Explicitations faites dans les rapports partielles ou incomplètes, voire locales, spécifiques
- **Lack of a systemic vision**
Manque d'une vision systémique
- **No distinction between mandatory and voluntary actions**
Manque d'une distinction entre les actions imposées par la législation et volontaires
- **Difficulties to meet the specific biodiversity issues of each company**
Difficulté de l'adaptation des actions à hauteur des enjeux biodiversités spécifiques à chaque entreprise



Recommandations on biodiversity reporting

Recommandations sur le reporting biodiversité



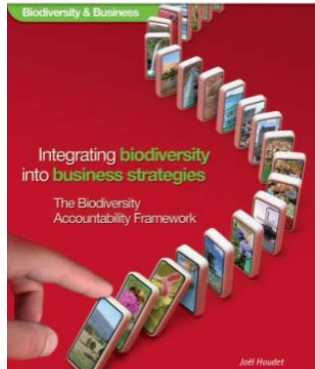
- **Heterogeneity and specificity of the ecosystems**
- Exogenous changes and impacts **hard to delineate**
- **Lack of homogeneity** of the application criteria, indicator required and relevant sanctions
- Difficulties to unify and collect biodiversity information in a group with different activities and locations
 - To adapt and adjust the regulatory obligations to a company, its capacity and its activities
 - To define and target the company needs
 - A limited number of pedagogical and realistic indicators used in a local context
 - To avoid comparing biodiversity information at a national or international scale
 - To take into account **ex situ, in situ, upstream, during operation time and downstream** impacts



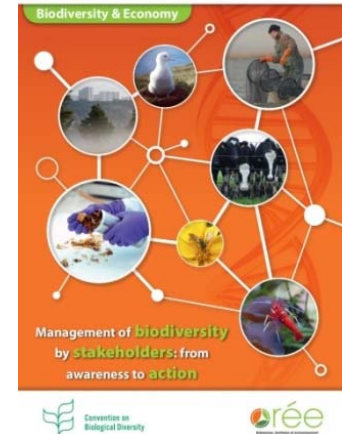
ORÉE's publications on businesses and biodiversity

Les publications d'ORÉE sur la biodiversité et l'Économie

Integrating biodiversity into business strategies
Intégrer la biodiversité dans la stratégie des entreprises



Management of biodiversity by stakeholders: from awareness to action
La gestion de la biodiversité par les acteurs: de la prise de conscience à l'action



New management and accounting approaches tools and practices
Nouvelles approches outils et démarches de gestion et de comptabilité



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Business and Biodiversity Interdependence Indicator (BBII) Indicateur d'Interdépendance de l'Entreprise à la Biodiversité (IIEB)

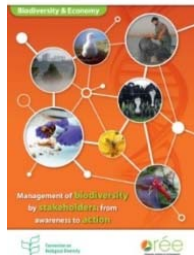
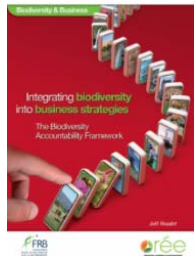
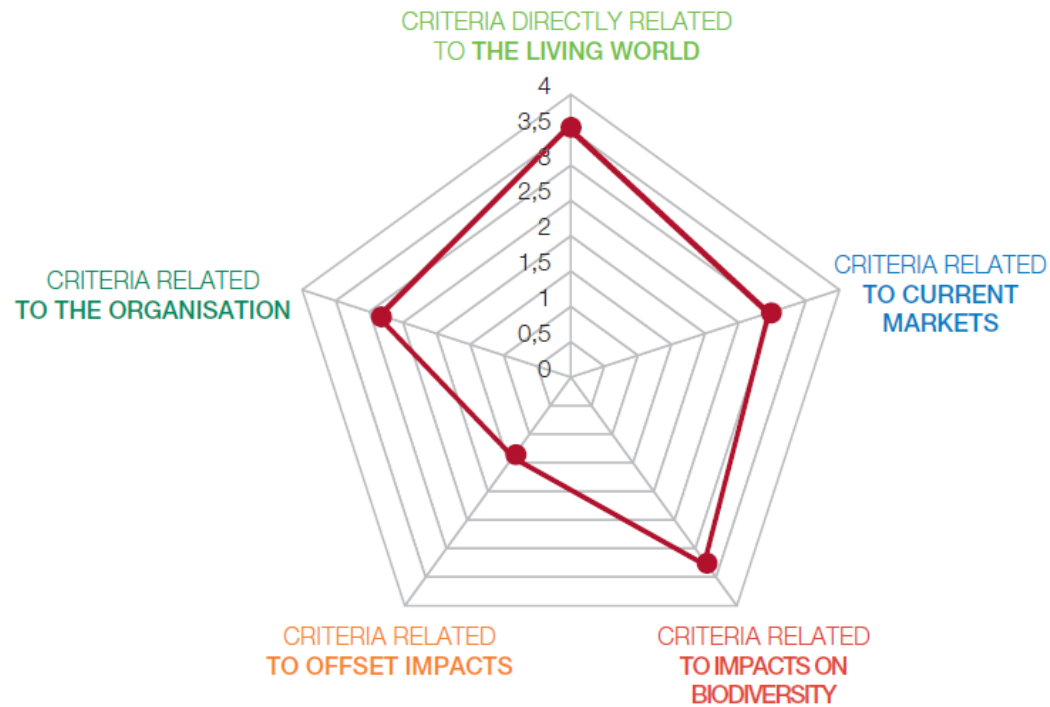


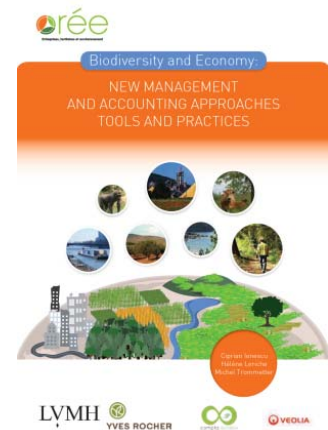
Figure 6: Pentagram of an actor who has used the BBII*



PhD works on businesses and biodiversity

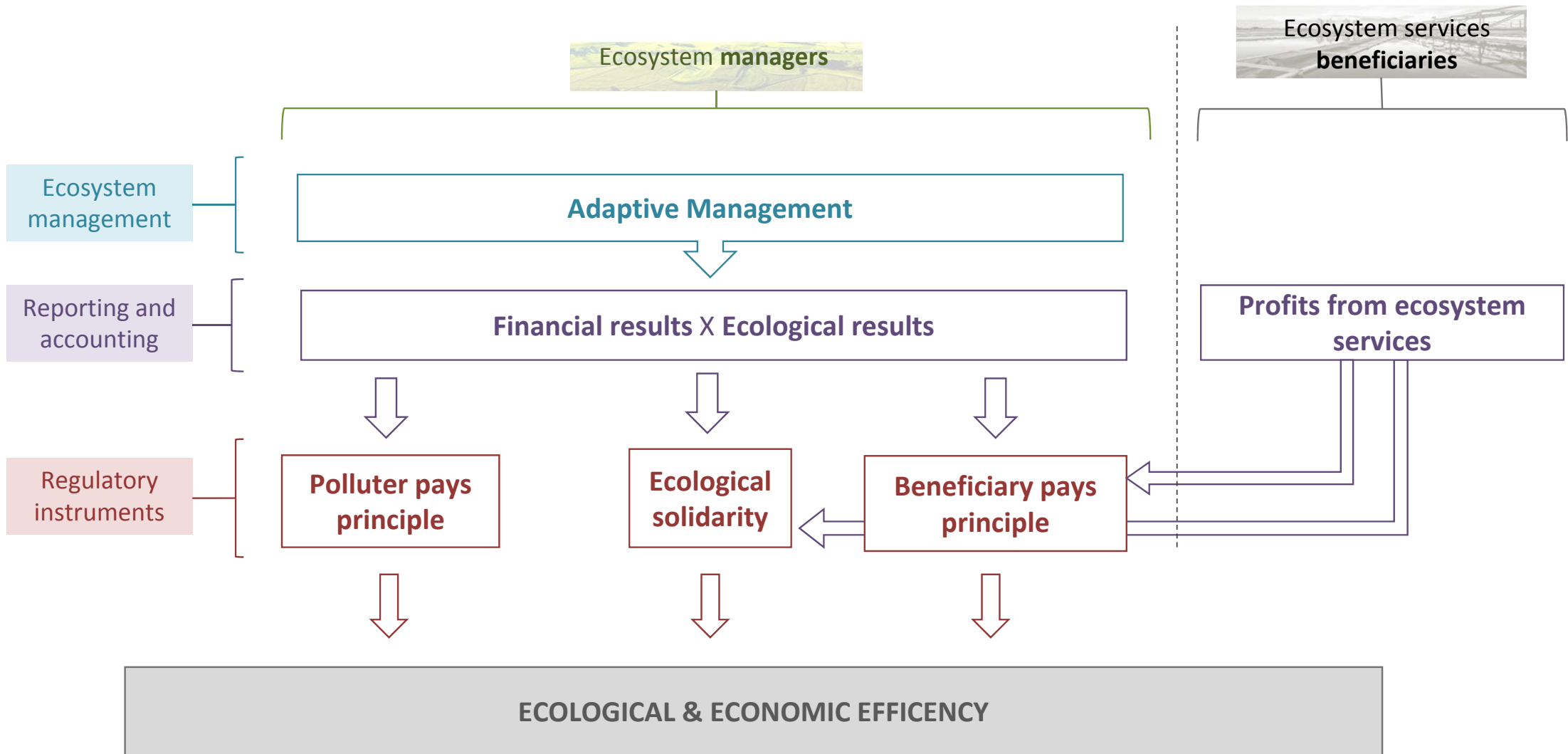
Travaux de thèses sur les entreprises et la biodiversité

- *Understanding changes in business strategies regarding biodiversity and ecosystem services, Houdet, 2010.*
→ « Biodiversity statement »: reflects the interdependencies, at corporate level between an organization and biodiversity and ecosystem services
- *Biodiversity and economy : New management and accounting approaches tools and practices, Ionescu, 2016.*
→ « Management model for social-ecosystem viability: » report about ecosystem management and ecosystem services at corporate level, and drive ecological resilience at territorial level through adaptive management and payments for ecosystem services



Management model for social-ecosystem viability (Ionescu, 2016)

Modèle de management pour la viabilité du socio-ecosystème



Member's works on biodiversity reporting

Travaux des adhérents sur thèses sur le reporting biodiversité

Triple capital accounting "Promoting agroecology"



Contexte

- Agroecologic farms face increased unfair competition (by conventionnal agriculture)

Purpose

- Creating a new accounting tool to assist agroecologic farms

How ?

- Producing statements that help arguing for payments for ecosystem services and public subsidies

Mecanism

- Integrating nex economics values (sustainable costs and positive externalities) into balance sheet and income statement

Experimented

- with success in 3 farms in 2017, news implementations should begin in 2018

Member's works on biodiversity reporting

Travaux des adhérents sur thèses sur le reporting biodiversité



Environmental accounting: **CARE model**, « Accounting for natural capital conservation »

Contexte

- Strong sustainability accounting: Hueting et al. (1992) ; Gray (1992, 1994) ; etc.
- Research network: Richard (2012) ; Rambaud et Richard (2015) ; etc.

Purpose

- Lead to natural (and human) capital conservation

How ?

- Respect ecological thresholds, planetary boundaries

Mecanism

- Extend traditional accounting rules to natural (and human) capital
→ « Triple Depreciation Line »

Experimented

- in 3 firm in 2016-2017 (SMEs and big corporation), **20 new implementations** will begin in 2018

France is leading the « strong sustainability accounting » field

THANK YOU !



www.entreprises-biodiversite.fr



www.oree.org



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