

Biodiversity Assessment Report 2025

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TNFD and LEAP-Informed Approach

This report draws on the TNFD recommendations and the LEAP approach as reference frameworks to structure GULF's biodiversity assessment and provides an overview of GULF's biodiversity-related dependencies, impacts, risks and management priorities across its own operations, adjacent areas and relevant upstream and downstream value chain activities. It combines business activity-, location- and site-level assessments to:

- assess potential dependencies on ecosystem services and impacts or pressures on nature
- assess location-based physical, regulatory and reputational biodiversity risks across operational sites and selected value-chain locations
- evaluate actual and potential biodiversity impacts considering species diversity, ecological sensitivities, land-use conditions and adjacent areas
- identify and prioritize key biodiversity-related physical and transition risks
- review biodiversity performance against relevant commitments and targets
- support biodiversity management through the mitigation hierarchy, action planning and ongoing monitoring throughout the project lifecycle

The LEAP approach helps guide the identification of nature-related interfaces, the evaluation of dependencies and impacts, and the assessment of biodiversity-related risks and opportunities, while supporting the prioritization of management actions and future disclosures.



Alignment with the TNFD Recommended Disclosures



This report is structured around the four pillars of the TNFD recommended disclosures, supported by the LEAP approach. The mapping below shows where GULF's biodiversity disclosures respond to each pillar.

A Governance

- Board and Sustainability Committee oversight of nature-related issues
- Biodiversity Policy and no-go commitments
- Management roles embedded in the ESMS
- Stakeholder and community engagement

See pages 6–8

B Strategy

- Biodiversity confirmed as a material topic via double materiality
- Operational interface with nature across the value chain
- Nature-related dependencies, impacts, risks and opportunities
- Biodiversity Management Framework integrated into the ESMS

See pages 9–14

C Risk & Impact Management

- LEAP-based assessment approach (ENCORE, WWF Biodiversity Risk Filter)
- Site-level and value chain screening of priority locations
- Key biodiversity risks and assessment results
- Mitigation hierarchy and nature-positive action plans

See pages 15–22

D Metrics & Targets

- Biodiversity KPIs for own operations and value chain
- Time-bound No Net Loss / Net Positive Impact targets
- Annual performance monitoring and review
- Public disclosure aligned to TNFD and S&P Global CSA

See pages 23–24

Biodiversity in Our Business and Value Chain



Value Chain Stage

Upstream Activities

Project Planning & Development

Operations & Maintenance

Downstream Activities

Decommissioning

Potential Interactions with Nature

Fuel and material sourcing, transport and supporting infrastructure may interact with terrestrial, coastal and marine ecosystems through

- land use,
- water use and discharge,
- habitat and sensitive species disturbance,
- invasive species introduction,
- bird collision or disorientation,
- transport activities

Site selection, land development and construction may interact with

- land use, vegetation, and habitats,
- species,
- environmentally sensitive areas,
- alteration of river flow regimes,
- barrier effects from dams and weirs

Operational activities may interact with surrounding ecosystems through

- water use and discharge,
- Emissions and waste,
- noise, light, and temperature,
- use of natural resources,
- feedstock-related biodiversity risks, especially for biomass projects

Energy transmission, distribution and related infrastructure may interact with land, vegetation and habitats through

- infrastructure footprint,
- vegetation clearance,
- habitat fragmentation,
- noise, light and
- other operational activities

Site closure, dismantling and rehabilitation may interact with

- land, habitats,
- abandoned infrastructure if closure is not managed responsibly,
- ecosystem recovery



Governance

Framework alignment

TNFD — Governance

Our Commitment to Biodiversity



Why Biodiversity Matters

Biodiversity supports healthy and resilient ecosystems, maintains the balance of nature, and provides essential ecosystem services on which communities and businesses depend. GULF is committed to protecting and preserving biodiversity while pursuing responsible, long-term business growth.

What We Commit to

Protect & Preserve

Protect biodiversity and natural habitats, comply with relevant requirements, and seek to avoid activities in areas of high biodiversity importance, where possible and appropriate.

Integrate & Manage

Integrate biodiversity considerations into project planning, development, operations and decommissioning, supported by risk assessment and appropriate management measures.

Engage & Monitor

Monitor biodiversity performance and work with relevant stakeholders to support effective biodiversity management.

Reference: [Biodiversity Policy](#)



Biodiversity Policy

Principle

Gulf Development Public Company Limited (the "Company") recognizes that part of its corporate social responsibility includes protecting and preserving biodiversity to maintain the balance of nature and ensure future generations will continue to benefit from the essential ecosystem services provided by the natural environment. The Company will endeavor to promote the protection and preservation of ecosystem biodiversity through good corporate governance, responsible management, education, and advocacy in accordance with the Company's Sustainability Policy and Framework.

Objective

This policy sets out the principles and guidelines under which the Company's operations should occur to ensure business growth is achieved in conjunction with social and environmental responsibility.

Scope

This policy applies to all employees of the Company, including members of the Board of Directors, executive management team and employees. It covers and shall be applied to all operations and activities* undertaken by the Gulf Group of Companies, including subsidiaries, joint ventures and associates. It also applies to external parties, including business partners, suppliers and contractors, involved in the Company's operations and activities. The Company encourages other stakeholders to adopt the principles outlined in this policy across their own operations and activities.

Oversight

This Biodiversity Policy has been approved by the Board of Directors. Revisions to the policy shall be advised by the Sustainability, Governance and Risk Management Committee who shall also represent the Board of Directors in providing oversight for the Company's performance in line with this policy.

References

GULF Sustainability Policy
GULF Sustainability Framework
GULF Environmental and Social Management Policy

* Key activities include the production of electricity and other products, the provision of services, the transport and/or distribution of such products and services, the management of waste and/or byproducts, managerial and administrative activities, supplier/contractor selection, and project development (including mergers and/or acquisitions), as well as related due diligence activities.

Governance Level	Roles and Responsibilities
Board of Directors	<i>Provides overall oversight of biodiversity management</i> The Board approves the Biodiversity Policy and oversees the Company's sustainability and risk management direction through the Sustainability, Governance and Risk Management Committee (SGRC).
Sustainability, Governance and Risk Management Committee (SGRC)	<i>Oversees sustainability-related issues strategy and progress</i> The SGRC advises and reviews the progress and actions, including nature and biodiversity, and integrates biodiversity considerations into the Company's broader risk management framework. Biodiversity is incorporated into the ESG Risk Assessment, which is integrated into the company-wide Enterprise Risk Management process. The SGRC also reviews ESG and other corporate risks and monitors related mitigation measures and risk management plans.
Management and Relevant Functions	<i>Implements biodiversity management across relevant business and project activities</i> The Sustainability Department coordinates with relevant functions to monitor environmental and social performance and report regularly to the SGRC. Biodiversity management is guided by the Biodiversity Management Framework, whose principles are integrated into the Company's Environmental and Social Management System (ESMS), covering biodiversity risk and impact assessment, application of the mitigation hierarchy, action planning, monitoring and periodic review throughout the project lifecycle.

Strategy

Framework alignment

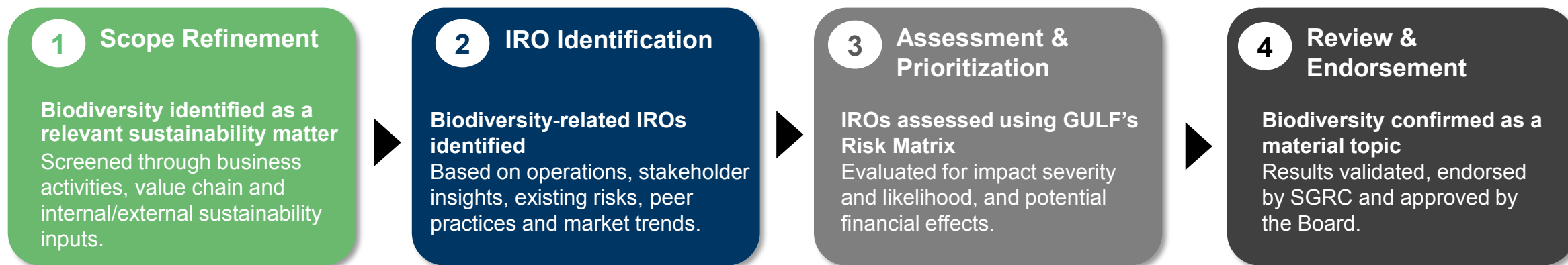
TNFD — Strategy

LEAP — Locate & Evaluate

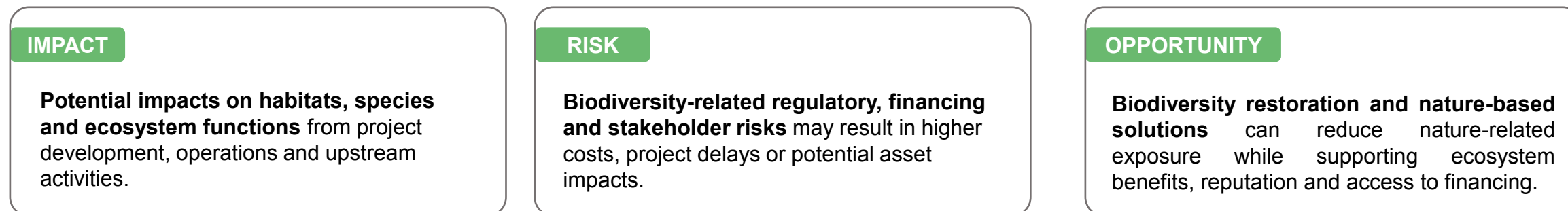
Biodiversity as a Material Topic



Biodiversity was identified as one of GULF's material topics through the Double Materiality Assessment (DMA), considering both impacts on nature and biodiversity-related risks and opportunities to the business. This materiality outcome provides the basis for further biodiversity assessment across GULF's project locations to better understand site-specific exposure and inform management priorities.



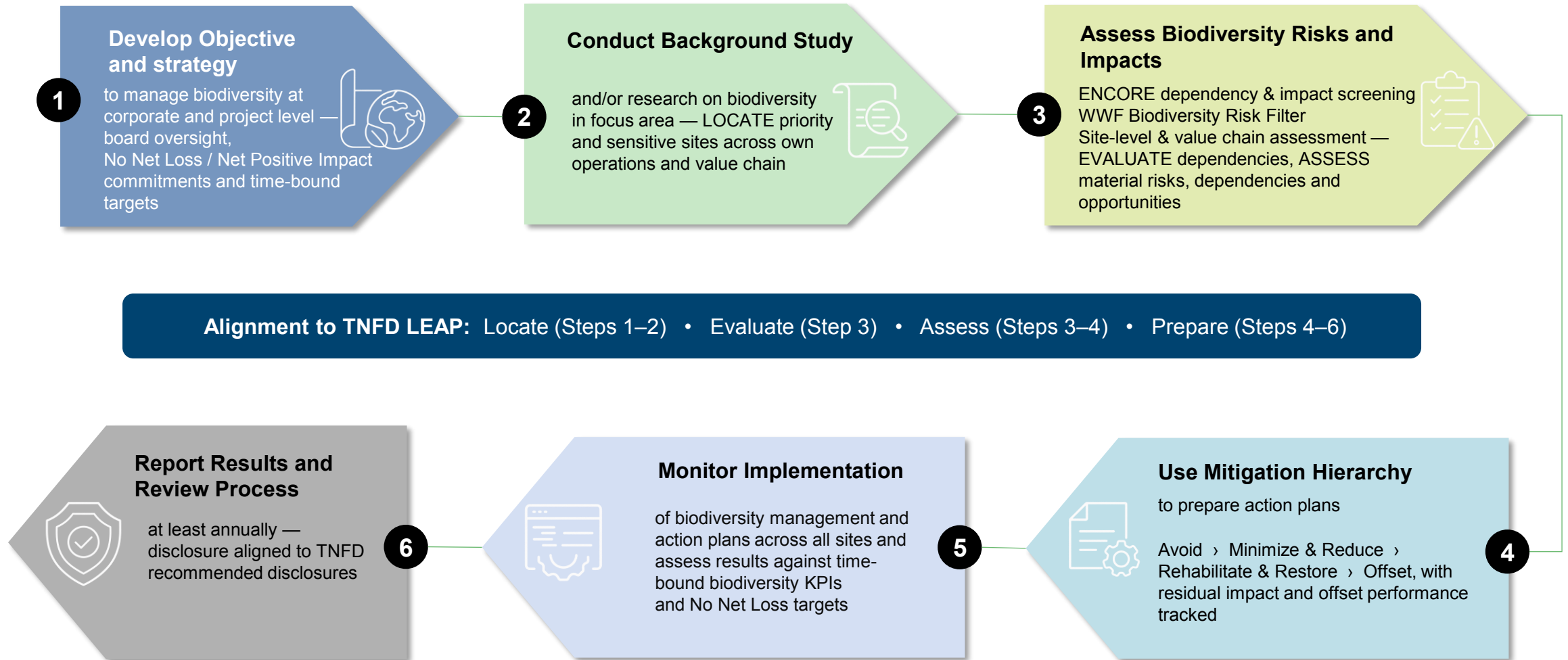
Biodiversity Impacts, Risks and Opportunities (IROs) Identified through the DMA



Biodiversity Management Framework

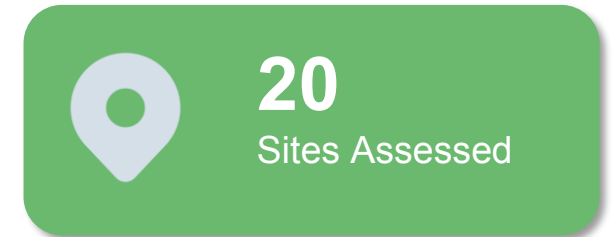
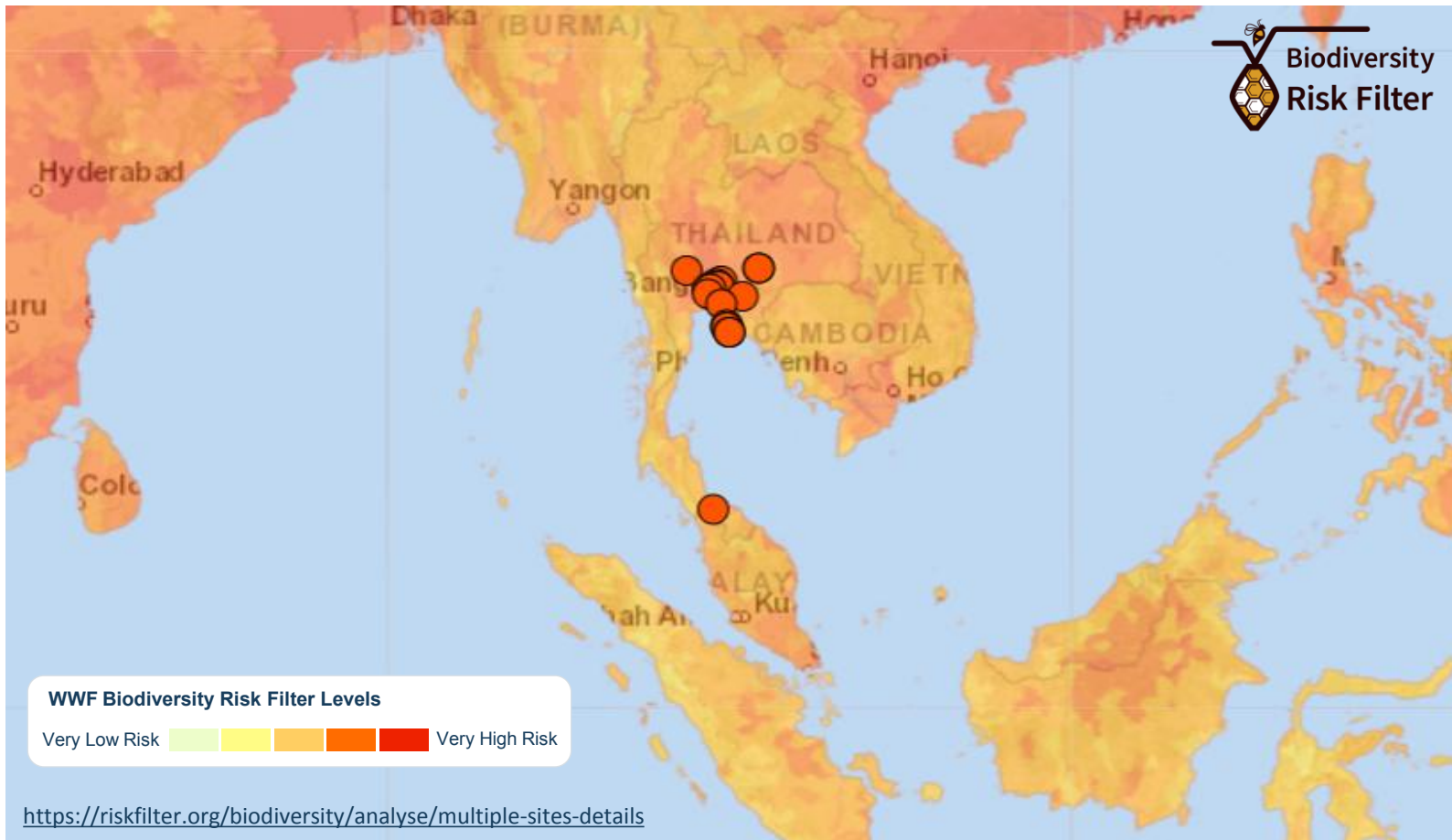


GULF's Biodiversity Management Framework provides a systematic approach to managing biodiversity throughout the project lifecycle. Its principles are integrated into the Environmental and Social Management System (ESMS). Details are as follows:





To understand where GULF's operations interface with nature and to assess potential location-based biodiversity risks, we applied the WWF Biodiversity Risk Filter across its operational sites in Thailand. The assessment also considered relevant adjacent areas to identify potential interfaces with biodiversity-sensitive habitats and associated impacts. Together, these assessments provide a spatial overview of GULF's biodiversity exposure and establish the basis for subsequent biodiversity risk and impact



Nature-related Dependencies and Potential Impacts



We use [ENCORE](#) as a business activity screening tool to identify potentially material dependencies on ecosystem services and potential impacts or pressures on nature across our own operations and relevant upstream and downstream value chain activities. The assessment covered fossil fuel, solar, wind and biomass energy production, natural gas-related upstream activities, and electricity transmission and distribution.

The summary below focuses on findings with High or Very High materiality ratings.

Scope	Business Activity	ENCORE Activity	Dependencies	Impacts
Upstream Value chain	Natural gas transmission pipeline	Transport via pipeline	High: Soil and sediment retention services	High: GHG emissions
	LNG regasification / gas supply	Manufacture of gas; distribution of gaseous fuels through mains	-	Very High: Toxic pollutants to water & soil High: GHG emissions
Own Operations	Biomass power generation	Biomass energy production	High: Biomass provisioning services	High • Disturbances (noise/light) • GHG emissions • Non-GHG air pollutants • Solid waste • Land use
	Gas-fired power generation	Fossil fuels energy production	High: Water supply High: Water flow regulation	Very High • Disturbances (noise/light) • GHG emissions • Non-GHG air pollutants • Toxic pollutants to water & soil High: Solid waste
	Solar power generation	Solar energy production	Very High: Global climate regulation services	-
	Wind power generation	Wind energy production	Very High: Global climate regulation services High: Flood mitigation services	High: Land use
Downstream Value chain	Electricity transmission / substation	Transmission and distribution of electricity	-	-

Key Biodiversity Risks



Key biodiversity-related risks were identified across GULF's own operations and in the value chain for relevant upstream activities (natural gas and LNG supply) and downstream activities (electricity transmission and substation, as well as retail customers in the industrial estates).

Physical Risk

- **Ecosystem degradation and habitat loss or fragmentation** may affect ecosystem services and operational resilience.



Physical Risk

- **Ecological sensitivity** around generation facilities, LNG/regasification infrastructure, gas pipelines and transmission corridors may constrain operations, maintenance or expansion.



Transition Risk

Policy & Regulatory

- More stringent biodiversity, land-use, permitting and disclosure requirements may restrict development or require project redesign.
- Mitigation, restoration, monitoring and compliance requirements may increase project and operating costs.



Transition Risk

Market

- Increasing biodiversity expectations from investors, lenders and customers may affect financing and competitiveness.
- Biodiversity requirements may increase sourcing, routing, mitigation and project development costs.



Transition Risk

Reputational

- Actual or perceived impacts on sensitive terrestrial, freshwater, coastal or marine ecosystems may lead to stakeholder concerns or project delays.
- Biodiversity impacts across suppliers, contractors and associated infrastructure may affect reputation and social license to operate.



Risk Management

Framework alignment

TNFD — Risk & Impact Management

LEAP — Assess

Biodiversity Risk and Impact Assessment Approach



We apply complementary assessment tools and detailed biodiversity assessments to identify and manage biodiversity-related dependencies, impacts and risks across our own operations, adjacent areas, and upstream and downstream value chain activities.

01

ENCORE — Business Activity Lens



Identifies potential dependencies on ecosystem services and potential impacts or pressures associated with GULF's business activities and relevant upstream and downstream value chain activities.



Outcome: Prioritized view of material dependencies and impacts across activities.

02

WWF Biodiversity Risk Filter — Location Lens



Screens location-based physical, regulatory and reputational biodiversity risks across GULF's operational sites and selected upstream and downstream value chain locations, helping identify key risk drivers and locations requiring further attention.



Outcome: Risk exposure profile pinpointing priority locations and risk drivers.

03

Site-Level & Value Chain Biodiversity Assessment — Detailed Assessment Lens



Biodiversity assessments are conducted across our operations, focusing on species diversity, ecological sensitivities, land-use conditions and potential impacts. Drawing on EIA studies, primary and secondary research, and expert consultation, the assessments cover our own operations and relevant upstream and downstream value chain activities, as well as potential biodiversity risks in areas adjacent to project sites. Findings inform site selection, impact avoidance and mitigation, action planning and ongoing monitoring.



Outcome: Site-specific mitigation measures, action plans and monitoring priorities.

Biodiversity Risk Assessment Results



We use the [WWF Biodiversity Risk Filter](#) to screen location-based biodiversity risks across 20 operational sites in Thailand and selected upstream and downstream value chain locations. The results highlight key biodiversity exposures and support risk prioritization across our operations and value chain.

Upstream Activities:

PTT PCL. (Map Ta Phut LNG Terminal)

Selected as a key upstream location representing LNG receiving, regasification infrastructure, and natural gas transmission pipelines supporting GULF's fuel supply.

Scape Risk Scores



WWF Biodiversity Risk Filter Levels

Very Low Risk Very Low Risk Very Low Risk Very Low Risk Very High Risk

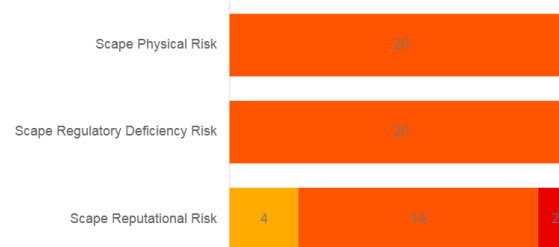
Top 5 Biodiversity Risk Categories by Score

	Risk Type
Subnational Biodiversity Law	Regulatory
Pressures on Biodiversity	Reputational
Application	Regulatory
Regulating Services – Mitigating	Physical
Socioeconomic Factors	Reputational

Own Operations and Adjacent Areas:

Assessed across 20 operational sites and surrounding areas in Thailand to identify potential biodiversity-related exposures and prioritize key risks.

Number of Sites by Risk Type



WWF Biodiversity Risk Filter Levels

Very Low Risk Very Low Risk Very Low Risk Very Low Risk Very High Risk

Top 5 Biodiversity Risk Categories by Score

	Risk Type
Subnational Biodiversity Law	Regulatory
Application	Regulatory
Provisioning Services	Physical
Pressures on Biodiversity	Reputational
Regulating Services – Mitigating	Physical

Downstream Activities:

EGAT (Pluak Daeng Substation)

Selected as a key downstream location representing electricity transmission infrastructure associated with GULF's key electricity off-taker.

Scape Risk Scores



WWF Biodiversity Risk Filter Levels

Very Low Risk Very Low Risk Very Low Risk Very Low Risk Very High Risk

Top 5 Biodiversity Risk Categories by Score

	Risk Type
Subnational Biodiversity Law	Regulatory
Pressures on Biodiversity	Reputational
Application	Regulatory
Regulating Services – Mitigating	Physical
Provisioning Services	Physical

Overall Biodiversity Assessment Summary



Following the initial biodiversity risk screening, further site-level and value chain assessments were conducted to evaluate actual and potential biodiversity impacts across the assessed scope.

Assessment Scope	Assessment Activities	2025 Assessment Result
Upstream Value Chain	- Natural gas transmission pipeline - LNG regasification / gas supply	No significant adverse biodiversity impacts identified within the assessed scope
Own Operations & Adjacent Areas 20 sites covering 717 hectares, including relevant surrounding areas	- Gas-fired power generation - Solar power generation - Wind power generation - Biomass power generation	No significant adverse biodiversity impacts identified within the assessed scope
Downstream Value Chain	Electricity transmission / substation	No significant adverse biodiversity impacts identified within the assessed scope



2025 Key Finding

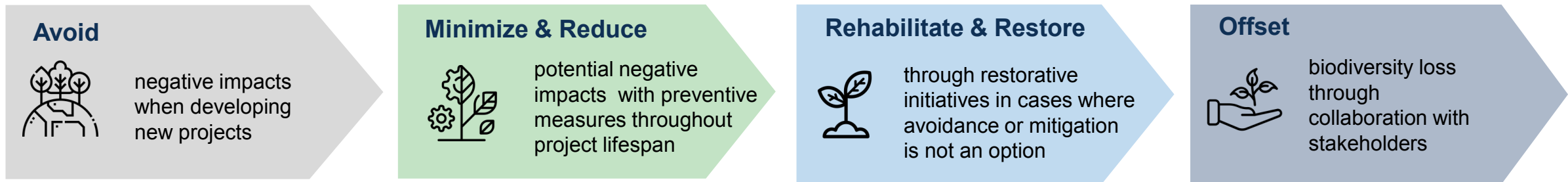
No significant adverse biodiversity impacts were identified across the assessed operations and in value-chain scope, supported by ongoing monitoring and site-level management.

Biodiversity Mitigation and Nature-positive Actions



We apply the mitigation hierarchy to manage biodiversity impacts across the project lifecycle, prioritizing avoidance before minimization, rehabilitation and restoration, and offsetting residual impacts where appropriate. Beyond impact mitigation, regenerative and transformative actions complement the hierarchy and support broader positive outcomes for biodiversity and ecosystems.

Mitigation Hierarchy



Broader Nature-positive Actions

Complement the mitigation hierarchy to create additional positive outcomes for nature.



Mitigation and Nature-positive Actions



Avoid

Avoid potential negative impacts on biodiversity where possible by integrating biodiversity considerations into project site selection, planning and development. Avoidance measures may include spatial, technological or temporal considerations, where relevant, to prevent impacts before they occur.

Biodiversity-Informed Site Selection and Planning



At the GCG biomass power plant, a project-level environmental assessment screened sensitive receptors within a 5-km study area and found no important natural conservation areas directly affected. Site assessments cover species diversity, ecological sensitivity, land use and adjacent areas, informing site selection, impact avoidance and project design. The layout also includes approximately 18,000 m² (11.25 rai) of green space, including vegetation along project boundaries. These measures identify ecological constraints early, inform development decisions and reduce potential interaction with environmentally sensitive areas.



Minimize & Reduce

Minimize or reduce potential negative impacts on biodiversity that cannot be fully avoided through preventive measures incorporated into project design, operating procedures and environmental management practices throughout project development, operation and decommissioning.

Water and Wastewater Quality Management

GULF manages water and wastewater quality across its project sites through appropriate treatment systems and regular monitoring to minimize potential environmental impacts. Water treatment processes, including pretreatment and demineralization, are applied accordingly to operational requirements, and water quality is monitored throughout operations. For projects within industrial estates, wastewater is treated and its quality is monitored to ensure compliance with applicable industrial estate requirements before it is transferred to the estate's wastewater system for further management. For projects outside industrial estates, we apply the more stringent requirement of the Royal Irrigation Department (RID), regularly monitoring key parameters, including total dissolved solids (TDS), suspended solids (SS), pH and biochemical oxygen demand (BOD) regularly monitored, prior to discharge. Wastewater quality has remained within applicable industrial estate and RID requirements, helping to reduce pollution risks and minimize potential impacts on downstream water resources, ecosystems, and surrounding communities.

Mitigation and Nature-positive Actions



Rehabilitate & Restore

Rehabilitate or restore areas where biodiversity impacts could not be fully avoided or minimized through measures such as revegetation, tree planting, habitat rehabilitation and ecological restoration, aiming to recover basic ecological functions and, where feasible, restore affected habitats and ecosystems toward their pre-impact condition.



Offset

Offset biodiversity losses through restoration and conservation efforts, working with key stakeholders such as governments, environmental agencies, and local communities.

GULF–GMTP Mangrove Restoration with Microorganisms



Since 2021, GULF and GULF MTP have partnered with Nern Phra Municipality and the Suchada Beach Small-Scale Fishery Community Enterprise to restore degraded mangroves in Rayong, supporting ecosystem recovery and helping reduce biodiversity loss. Combining mangrove planting with beneficial microorganisms improves soil, nutrients and water conditions.

About 2,000 trees have been planted, with an 80% survival rate; established trees are 3–6 meters tall, with strong roots, and some are flowering and producing propagules, indicating natural regeneration. Restoration covers over 3 rai within a 25–30 rai mangrove area. A learning center, microorganism bank and locally produced biofertilizers strengthen community stewardship and long-term recovery.

GMTP Marine Biodiversity Conservation Measures



For the Map Ta Phut Industrial Port Phase 3 development, GMTP manages marine ecosystem and fisheries impacts through EHIA measures covering construction and operation.

Actions include coral restoration, aquatic habitat creation and species releases with fisheries experts, local fishing communities, the Rayong Provincial Fisheries Office and Map Ta Phut Municipality. GMTP also supports the Sesarmid Crab Bank and crab shelters with the Map Ta Phut Industrial Port Office and the Kao Yot Small-Scale Fishing Community Enterprise to replenish stocks and strengthen coastal habitats. Together, these measures conserve and restore marine biodiversity while compensating for project impacts.

Mitigation and Nature-positive Actions



Regenerate

Regenerate ecosystems associated with business activities by enhancing ecological functions and nature's contributions while maintaining productive use, through measures such as biodiversity-friendly site management, native vegetation, ecosystem enhancement and agroforestry, where relevant.

Rice to Meet You – Sustainable Agriculture Learning Center, Saraburi



At Nong Saeng Power Plant, “Rice to Meet You” was initiated to enhance the ecological and productive capacity of agricultural land through organic farming, circular resource use and nature-based agricultural practices. Over the past decade, the site has evolved from previously unused land into a sustainable agricultural ecosystem and community learning platform.

Key practices include using microorganisms to turn rice stubble into organic fertilizer, second-crop rice cultivation to reduce greenhouse gas emissions, and black soldier flies to convert agricultural residues into poultry protein. Demonstrations and intergenerational knowledge exchange promote circular resource use, sustainable farming and long-term community learning.



Transform

Transform approaches to address the underlying drivers of biodiversity loss beyond individual projects through collaboration across value chains, sectors and landscapes, including responsible and traceable supply chains, landscape-level partnerships and collective action with relevant stakeholders.

Microbial City for Environment and Local Economy

The “Microbial City for Environment and Local Economy” initiative uses bio-based knowledge and microorganism innovation to support community-led environmental management, livelihoods and self-reliance. It operates in Rayong, Chiang Mai, Prachin Buri and Chachoengsao, with activities tailored to local environmental and socioeconomic conditions.

In Rayong and Prachin Buri, local networks produce and use microorganism-based inputs for environmental management and agriculture. Pa Pong communities in Chiang Mai have established a community enterprise, demonstration plots and household activities using microorganisms, mycorrhiza and biochar.

In Chachoengsao, three communities are developing learning centers and microorganism banks after practical training. By linking local knowledge, community organizations and bio-based livelihoods, the initiative strengthens local ownership, environmental solutions and replication.

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- In Chachoengsao, three communities are developing learning centers and microorganism banks after practical training. By linking local knowledge, community organizations and bio-based livelihoods, the initiative strengthens local ownership, environmental solutions and replication.

Metrics and Targets

Framework alignment

TNFD — Metrics & Targets

LEAP — Prepare

Biodiversity Performance and Targets



2025 Performance

100%

of Thailand sites
assessed for
biodiversity impacts

0

significant adverse
biodiversity impacts
identified

Location-based Risk Exposure Physical & Regulatory

High Risk

across assessed sites

Reputational

Medium Risk

to

Very High Risk

(See details on page 17)

Top 3 Biodiversity Risk Categories

1st

Subnational Biodiversity Law

2nd

Application (of policies and National
Biodiversity Strategies and Action Plans
(NBSAP))

3rd

Provisioning Services

Key Biodiversity Targets



NO NET LOSS

of species in areas with
business activities



NET POSITIVE IMPACT

on biodiversity in all areas
where GULF operates*
by 2050



ZERO BUSINESS ACTIVITIES

in areas with IUCN
Red List Species



NO NET DEFORESTATION

Avoid or reduce deforestation;
reforest where unavoidable.

* Excluding industrial areas / industrial estates and transport.

Conclusion



Assessment approach

GULF continues to strengthen its understanding and management of biodiversity-related dependencies, impacts and risks across its own operations and relevant value-chain activities. The 2025 assessment was structured around the TNFD recommended disclosures and applied the LEAP approach end to end—Locate, Evaluate, Assess and Prepare—combining business-activity, location and site-level lenses through ENCORE, the WWF Biodiversity Risk Filter and detailed site-level biodiversity assessments.

2025 results

All 20 Thailand sites in scope, covering 717.48 hectares together with relevant upstream and downstream activities, were assessed, and no significant adverse biodiversity impacts were identified within the assessed scope. The screening did, however, confirm high physical and regulatory risk exposure and reputational risk ranging from medium to very high, with biodiversity policy frameworks, ecological corridors and diseases as the leading risk indicators requiring ongoing management.

Forward actions

We will further embed biodiversity across the project lifecycle through our Biodiversity Management Framework and the mitigation hierarchy—Avoid, Minimize/Reduce, Rehabilitate/Restore and Offset—complemented by Regenerate and Transform initiatives that enhance ecological function and address wider drivers of nature loss. These actions underpin our No Net Loss, No Net Deforestation, zero activity in IUCN Red List areas and 2050 Net Positive Impact commitments.

Disclosure and transparency

Progress is monitored annually and disclosed against the TNFD Disclosure Index and the S&P Global Corporate Sustainability Assessment biodiversity criteria, providing investors and stakeholders with consistent, comparable and decision-useful nature-related information.



TNFD Disclosure Index



The index below maps each TNFD recommended disclosure to where it is addressed in this report.

TNFD Pillar	Recommended Disclosure	Where it is addressed in this report
Governance	A. Board oversight of nature-related dependencies, impacts, risks and opportunities	Governance and Management Approach (p.8)
	B. Management's role in assessing and managing nature-related issues	Governance and Management Approach (p.8); ESMS integration (p.11)
	C. Human rights policies, engagement with Indigenous Peoples and stakeholders	Our Commitment to Biodiversity (p.7)
Strategy	A. Nature-related dependencies, impacts, risks and opportunities identified	Nature-related Dependencies and Potential Impacts (p.13)
	B. Effect on business model, value chain, strategy and financial planning	Biodiversity in Our Business and Value Chain (p.4–5); Key Biodiversity Risks (p.14)
	C. Resilience of the strategy to nature-related scenarios	Biodiversity Management Framework (p.11)
	D. Priority locations across own operations and value chain	GULF's Operational Interface with Nature (p.12); Assessment Results (p.17)
Risk & Impact Management	A(i). Processes to identify, assess and priorities nature-related issues in own operations	Risk and Impact Assessment Approach (p.16); Results (p.17)
	A(ii). Processes for the upstream and downstream value chain	Risk and Impact Assessment Approach (p.16); Results (p.17)
	B. Processes to manage nature-related issues (mitigation hierarchy)	Mitigation and Nature-positive Actions (p.19–22)
	C. Integration into overall enterprise risk management	Biodiversity Management Framework and ESMS (p.11)
Metrics & Targets	A. Metrics used to assess material nature-related risks and opportunities	Biodiversity Performance and Targets (p.24)
	B. Metrics used to assess dependencies and impacts on nature	Overall Biodiversity Assessment Summary (p.18); Performance (p.24)
	C. Targets, goals and performance against them	Biodiversity Performance and Targets (p.24)

Thank You

