
ecosystems

Ecosystems extent



Ecosystems condition



Metrica e obiettivi

DR E4-6 - Potential financial effects from biodiversity and ecosystem-related impacts, risks and opportunities

“The objective of this Disclosure Requirement is to provide an understanding of:

- (a) potential financial effects due to material risks arising from biodiversity- and ecosystem-related impacts and dependencies and how these risks have a material influence (or are likely to have a material influence) on the undertaking’s cash flows, performance and position, development, cost of capital or access to finance over the short-, medium- and long-term time horizons; and*
- (b) potential financial effects due to biodiversity- and ecosystem-related material opportunities and how the undertaking may financially benefit from such material opportunities.*

Metrica e obiettivi

DR E4-6 - Potential financial effects from biodiversity and ecosystem-related impacts, risks and opportunities

- Their description shall include:

a quantification of the potential financial effects in monetary terms or where impracticable, qualitative information. For financial effects arising from material opportunities, a quantification is not required if it would result in disclosure that does not meet the qualitative characteristics of information (see [draft] ESRS 1 Appendix C Qualitative characteristics of information). The quantification of the potential financial effects in monetary terms may be a single amount or a range;

a description of the effects considered, the related impacts and dependencies to which they relate and the time horizons in which they are likely to materialise; and

the critical assumptions used in the estimate as well as the sources and the level of uncertainty attached those assumptions.

Seguiteci online

EFRAG
Aisbl - ivzw
35 Square de Meeüs
B-1000 Brussel
Tel. +32 (0)2 207 93 00
www.efrag.org



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