

BRAND: IBM

Date: 25 July 2024

Based on the provided "IBM 2023 ESG Report," here is an evaluation of IBM's corporate biodiversity performance using the specified DeTrust Lab Biodiversity Methodology:

Stage 1: Biodiversity Pressures and Priority Areas (30%)

1. Summary of Biodiversity Pressures (15%)

- Score: 3
- **Justification:** The report mentions IBM's efforts to manage environmental impacts, including reducing greenhouse gas emissions and energy consumption. It highlights initiatives to conserve water and reduce pollution, but does not provide a detailed summary of specific biodiversity pressures caused by their operations.

2. Priority Species, Habitats, and Ecosystem Services (15%)

- Score: 2
- **Justification:** The report includes initiatives such as planting pollinator gardens and sourcing paper from sustainably managed forests. However, it lacks a detailed list of priority species, habitats, or ecosystem services that IBM focuses on, nor does it outline measurable objectives related to specific biodiversity priorities.

Stage 2: Vision, Goals, and Strategies (40%)

1. Corporate Biodiversity Vision (10%)

- Score: 3
- **Justification:** IBM's vision for environmental sustainability includes broad goals such as reducing GHG emissions and promoting renewable energy. There is a general commitment to environmental conservation, but a distinct, detailed vision specifically for biodiversity is not articulated in the report.

2. Scalable Biodiversity Goals and Objectives (15%)

- Score: 3
- **Justification:** The report outlines goals such as reducing water withdrawals and eliminating nonessential single-use plastics. These goals are broad and focused on overall environmental impact, with limited specific and measurable biodiversity targets.

3. Key Strategies to Deliver Goals and Objectives (15%)

- Score: 3
- **Justification:** IBM employs strategies such as sustainable sourcing, energy conservation projects, and pollution prevention. These strategies are robust and



clearly linked to broader sustainability goals but do not specifically address biodiversity conservation in a detailed manner.

Stage 3: Indicator Framework and Strategic Plan (20%)

1. Framework of Core Indicators (10%)

- Score: 3
- **Justification:** The report includes various environmental indicators related to energy use, emissions, and waste management. However, it lacks a comprehensive framework specifically for biodiversity indicators (e.g., species abundance, habitat quality).

2. Elements of a Biodiversity Strategic Plan (10%)

- Score: 3
- **Justification:** The report mentions several strategic actions but lacks a detailed biodiversity-specific strategic plan. A comprehensive plan with clear actions, timelines, and biodiversity metrics would improve this area.

Stage 4: Monitoring and Reporting (10%)

1. Monitoring Plan (5%)

- Score: 3
- **Justification:** The report indicates some monitoring activities related to environmental sustainability, but lacks a detailed biodiversity monitoring plan. Specific indicators, data collection methods, and responsibilities should be detailed.

2. Database of Relevant Data (2.5%)

- Score: 2
- **Justification:** There is no mention of a dedicated biodiversity database integrating multiple relevant data sources to track biodiversity indicators comprehensively.

3. Monitoring and Reporting Systems (2.5%)

- Score: 2
- **Justification:** The report lacks detailed information on standardized biodiversity monitoring and reporting systems. Developing systems to present biodiversity data in formats like maps or dashboards would be beneficial.



Summary of Scores

Stage	Sub-element	Weight	Score (0-5)	Weighted Score
Stage 1	Biodiversity Pressures and Priority Areas	30%		
	Summary of biodiversity pressures	15%	3	0.45
	Priority species and habitats	15%	2	0.30
Stage 2	Vision, Goals, and Strategies	40%		
	Corporate biodiversity vision	10%	3	0.30
	Scalable goals and objectives	15%	3	0.45
	Key strategies	15%	3	0.45
Stage 3	Indicator Framework and Strategic Plan	20%		
	Framework of core indicators	10%	3	0.30
	Elements of a strategic plan	10%	3	0.30
Stage 4	Monitoring and Reporting	10%		
	Monitoring plan	5%	3	0.15
	Database of relevant data	2.5%	2	0.05
	Monitoring and reporting systems	2.5%	2	0.05
Total	100%			2.80

Concluding Summary

- Total Weighted Score: 2.80 out of 5
- Overall Justification: IBM demonstrates a fair level of commitment to environmental sustainability, with significant efforts in reducing greenhouse gas emissions, promoting renewable energy, and sustainable sourcing. However, the approach to biodiversity is not detailed or systematic. The main strengths lie in general environmental sustainability efforts, while specific biodiversity strategies, goals, and monitoring systems need significant development to enhance overall biodiversity performance. Improvements in setting clear, measurable biodiversity goals, developing a comprehensive strategic plan, and implementing robust monitoring and reporting systems are recommended.