

TNFD report

Contributing to nature-positive initiatives
February 2026

Because our **impact** matters

Prepared by

Mélissa Tardieux
Constance Gires
Justine Mariette
Guillaume Neveux

Prepared for

I Care by BearingPoint

Icare
by BearingPoint

Summary

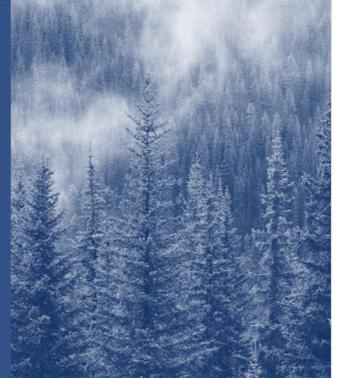
1. Introduction



2. Governance



3. Strategy



4. Risk & impact management



5. Metrics & targets



6. Appendix



1. Introduction



About I Care by BearingPoint

I Care has joined forces with the BearingPoint group in 2022 to multiply the positive impact of strategic plans and transformation projects

“Because our impact matters”

I Care is an **environmental consulting firm** who supports its clients (public institutions, businesses, financial actors, and non-profits) in **developing their environmental strategy** and **accelerating their ecological transition**.

Since 2008, I Care has distinguished itself by developing **innovative methods and quantitative tools** to measure their **biodiversity footprint**, measure **the environmental footprint of their products & services**, assess their nature-related risks and opportunities, etc.

With 17 years of experience, and by combining **scientific skills** and **strategy consulting**, I Care has established itself as a leader in environmental strategy and sustainability, with over 1,000 projects delivered to more than 400 clients.

“Together we are more than business”

BearingPoint is a management and technology consulting firm with multidisciplinary teams that meet the needs of clients across various functions and industries in Europe and worldwide.

With more than 1,000 employees in France and 4,300 in Europe, BearingPoint has had a **dedicated sustainability team since 2010**, supporting companies and public sector organisations in their **strategy and resilience**, their **business and cultural transformations**, and **providing them with solutions such as the S360 maturity analysis tool** and the **PFM carbon footprint calculator**.



Expertise on climate issues,
biodiversity and the circular economy

Know-how in sustainability,
transformation and digital



Responding to the challenge
of an impactful
transformation for our clients



Combining technical
and transformation
expertise



A team of sustainability and transformation
specialists
100+ employees in France; 200+ in Europe



Putting the ecological and
social transition at the heart of
the actors' strategy



Becoming a key player in
socio-environmental
transition in Europe

About I Care 2025 TNFD disclosure

By disclosing its first TNFD report, I Care wishes to align its values, its consulting missions, and its internal actions.

As part of our ongoing commitment to exemplary environmental responsibility, I Care has undertaken its first report aligned with the **Taskforce on Nature-related Financial Disclosures (TNFD)** framework. This initiative marks an expansion of our internal sustainability efforts beyond climate to include nature more broadly, by assessing our **dependencies, impacts, risks, and opportunities (DIROs)** related to biodiversity and ecosystem services. By engaging with the TNFD framework, we aim to place **biodiversity on equal footing with climate** within our corporate environmental strategy and contribute meaningfully to the advancement of this global agenda.



CONCRETE OBJECTIVES

This TNFD-aligned report seeks to:

- **Apply the same principles internally** that we promote externally, reinforcing the credibility and integrity of our consulting approach;
- **Locate and assess** our key nature-related dependencies, impacts, risks, and opportunities;
- **Evaluate our most strategic opportunities** to participate in climate and environmental transition;
- **Inform and refine our internal practices** while contributing to **broader market adoption of TNFD-aligned disclosures**.



BROAD PERIMETER

This analysis covers **internal operations** of I Care, which includes offices in Paris and Lyon (scope 1), **energy consumption** (scope 2), **upstream material and food supplies** (upstream scope 3), but also **downstream effects of its consulting services** on its clients' businesses (downstream scope 3).

In addition, I Care is currently **expanding its activities internationally**, with partnerships in the Netherlands, Finland, Germany, and Sweden, to provide its clients with the most local and relevant expertise.

2. Governance



Nature-related governance

To help them take informed decisions about CSR issues, I Care's board has set up specialized committees on these topics. Two committees in particular are responsible for evaluating and monitoring environmental issues and human rights issues.



ENVIRONMENT-RELATED GOVERNANCE

As I Care's core purpose of business is acting towards environmental transition, I Care is already committed to **monitoring and managing biodiversity-related DIROs**, alongside climate impacts, following a CSR policy updated annually.

The main topics of our CSR policy covered are: transport decarbonization, water and electricity consumption, digital sobriety (especially now with the rise of IA), and a social and environmental commitment charter for all our external suppliers.

To measure its carbon footprint annually and monitor its climate impact, I Care specifically has set up a **carbon footprint team**. This team has assessed the company's footprint **since 2015**.



HUMAN RIGHTS-RELATED GOVERNANCE

Following BearingPoint's policy, we are committed to and **observe international human rights and related laws**. We strongly condemn child or forced labor and pro-actively apply the UN recommendations and other international standards in this respect. BearingPoint has been a proud signatory of the **UN Global Compact** since September 2019.

We recognize that human rights violations (especially for IPLCs) and modern slavery risks are still present in countries where our clients may operate.

Out commitments towards society regarding nature

I Care is actively promoting awareness on nature-related issues to a variety of audiences

1

TOOLS & METHODOLOGICAL INNOVATION

We devote approximately **30% of our time to innovation to develop new methods of environmental, economic, and financial analysis, as well as decision-making tools**: Net Environmental Contribution Initiative, Product Biodiversity Footprint, ACT Methodology - Assessing Low Carbon Transition, Avoided Emissions Platform.

2

KNOWLEDGE- SHARING

We share our experience and knowledge through: **expert opinions** on various topics, such as biodiversity credits and green budgets, **conferences and presentations to a variety of audiences**, including leading engineering schools (AgroParisTech, Centrale Lyon, Mines de Paris, etc.) and business schools (HEC, EM Lyon, etc.).

3

SPONSORSHIP ACTIVITIES

Since 2022, consultants have been dedicating time to skills-based **sponsorship to support organizations** in carrying out social projects: organizing the **“Carbon Footprint”** exhibition for the Conservatoire national des Arts et Métiers and creating the **Ateliers Planète** with the Shifters association.

4

COLLABORATIONS

We **collaborate with public and non-profit organizations** at various levels to reduce the environmental impact of our society. I Care is a **close partner of the LPO**, an active member of the **College of Professionals of the ABC** – Association for the Low Carbon Transition (the latter having absorbed the APCC - Association of Climate Consulting Professionals), a member of the **Green IT Alliance (AGIT)** and the **Orée association**, a signatory of the **Planet Tech Care** charter. We run **Climate Fresk** and **Digital Fresk** to raise awareness of the challenges of climate change.

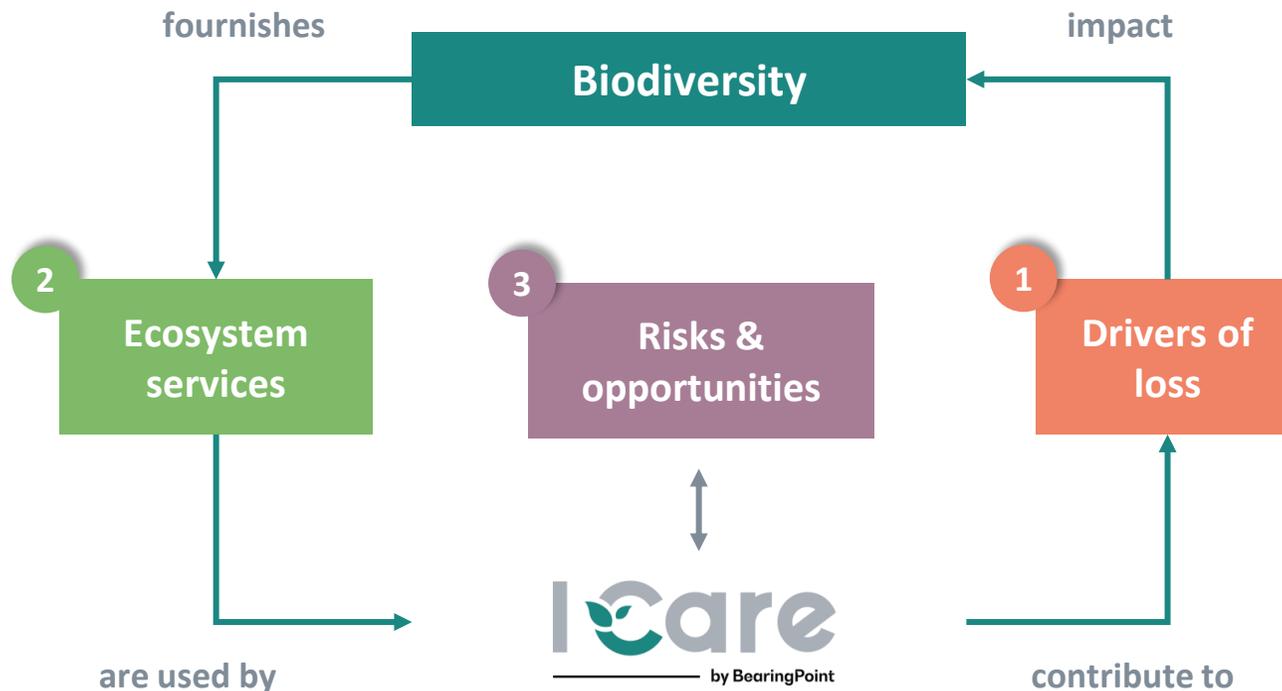


3. Strategy



Understanding I Care's interdependent relationship with nature

Understanding and managing these interdependencies is crucial for long-term business sustainability and environmental conservation.



DIROs as defined by TNFD

1

Nature-related impacts

Changes in the state of nature (quality or quantity), which may result in changes to the capacity of nature to provide social and economic functions. Impacts can be positive or negative, and direct, indirect or cumulative.

2

Nature-related dependencies

Aspects of environmental assets and ecosystem services that a person or an organization relies on to function.

3

Nature-related risks and opportunities

- **Risks:** Threats (effects of uncertainty) posed to an organization that arise from its and wider society's dependencies and impacts on nature.
- **Opportunities:** Activities that create positive outcomes for organizations and nature by creating positive impacts on nature or mitigating negative impacts on nature.

Source: Glossary, TNFD (2023)

I Care's strategy is to support nature positive relationships between businesses and nature, by minimizing impacts and promoting positive practices



Minimized nature-related issues on our internal operations

While our **direct environmental footprint is relatively limited**, we acknowledge that our own operations do involve indirect impacts on nature, notably through upstream activities such as the production and use of IT equipment. However, our analysis show **very low level of negative impacts and dependencies of our value chain** to nature's contributions, hence **minimized transition's and physical risks**.



Reducing our clients' impacts and promoting positive practices

On the other hand, our core business consists in supporting clients in reducing greenhouse gas emissions, minimizing biodiversity impacts, and advancing circular economy practices. Therefore, we do have a **great opportunity of generating positive effects on nature** with the influence we have **through our consulting missions**.



3.a. Overview of DIROs



Overview of I Care's DIROs : Perimeter

As I Care is a service company, rather than a manufacturing company, its value chain is quite simple.



Upstream



- Extraction of metals and minerals for IT equipment (tantalum, lithium, bauxite, etc.)



- Agri-food (employee catering)

Direct operations



- Energy use (electricity)



- Water supply

Downstream

Influencing nature strategy of:



- Corporates



- Financial institutions



- Public bodies

Overview of I Care's DIROs : Dependencies and Risks



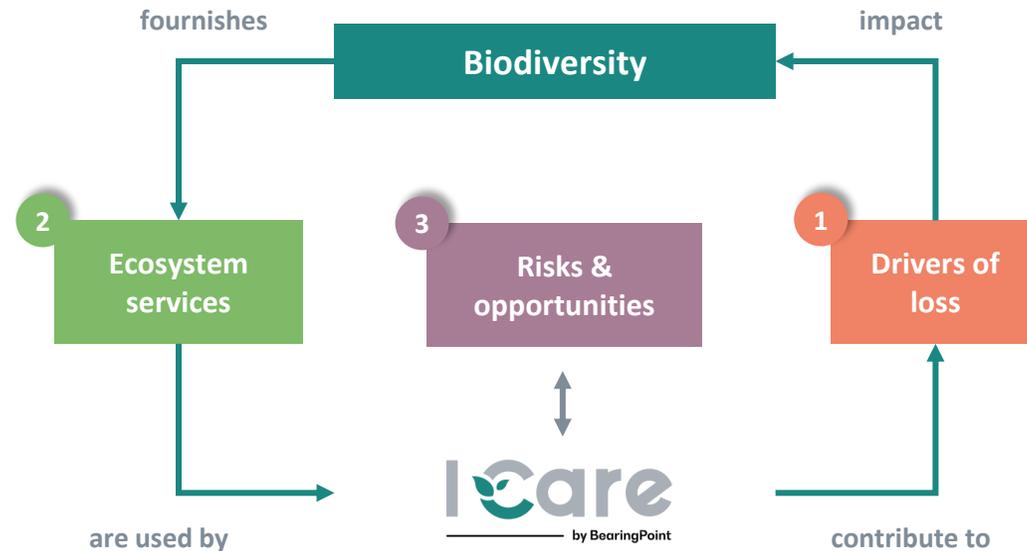
DIROs = Dependencies, Impacts, Risks, Opportunities

Dependencies and Impacts assessments are further detailed in Appendix.

MAIN DEPENDENCIES

- The only direct dependency of I Care's activities is on **water purification** for water use in offices.
- I Care has indirect dependencies on **water availability** and water cycles, linked to IT equipment and catering. It also has indirect dependency to **climate regulation** (which ensure protection and maintenance of upstream activity sites, such as farms, mines and energy plants).

Minor dependencies



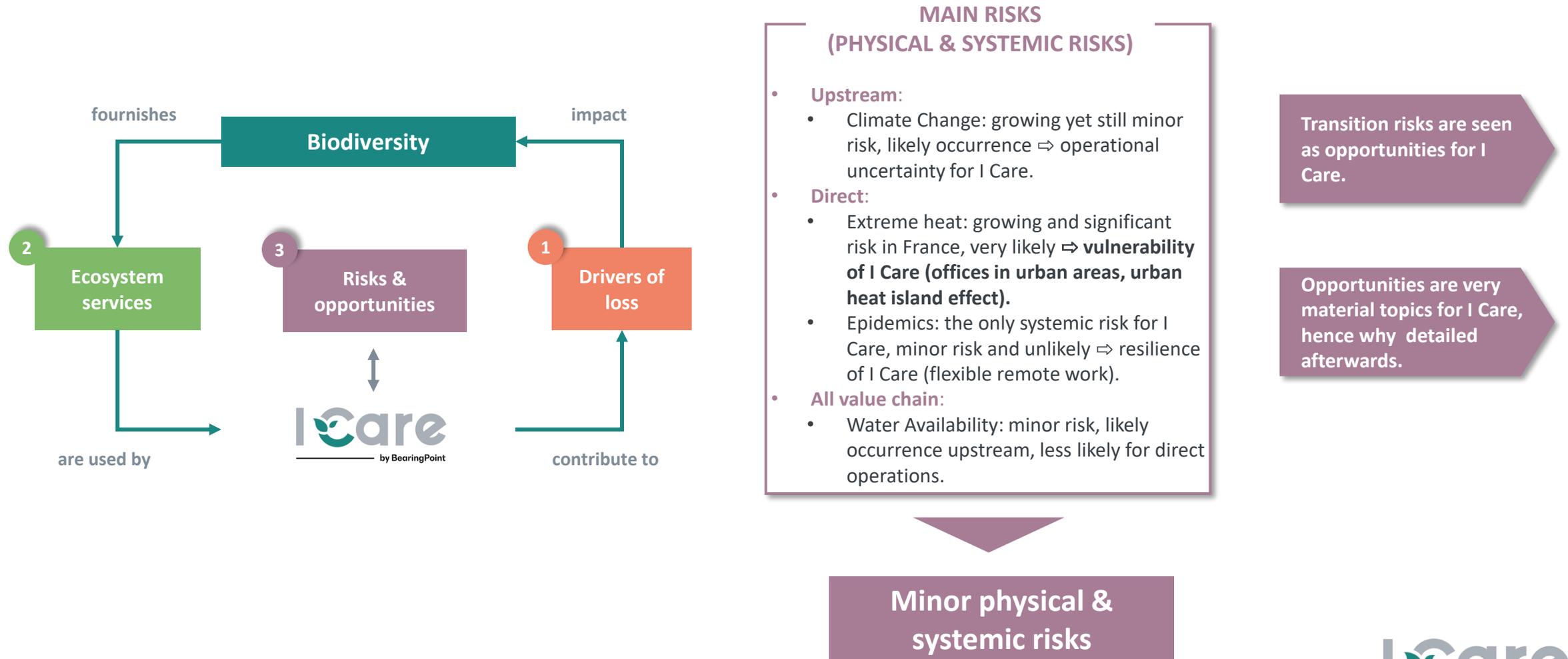
MAIN IMPACTS

- All **direct impacts** of I Care have a **low level** on Land use change, Water net use, Climate change and Solid Waste, hence **not material for I Care**. Other impacts are considered 'irrelevant'.
- I Care has **indirect impacts** on nature linked to renewable electricity consumption, catering (outside), and the use of IT equipment, but they also are **low and not material**.

Minor impacts

Overview of I Care's DIROs : Dependencies and Risks

Risk assessment is further detailed in Appendix.



3.b. Zoom on Opportunities



TNFD definitions of nature-related opportunities

I Care started its opportunities assessment by screening TNFD nomenclature of nature-related opportunities



Opportunities are defined by TNFD as: activities that create **positive outcomes** for organizations and nature by **creating positive impacts** on nature or **mitigating negative impacts on nature**.

The TNFD framework identifies **two types** of nature-related opportunities: **business performance** opportunities and **sustainability performance** opportunities.



BUSINESS PERFORMANCE OPPORTUNITIES

MARKETS

Changing dynamics in overall markets, such as access to new markets or locations, that arise from other opportunity categories as a result of changing conditions, including consumer demands, consumer and investor sentiment and stakeholder dynamics.

RESOURCE EFFICIENCY

Actions an organization can take within its own operations or value chain in order to avoid or reduce impacts and dependencies on nature (for example, by using less natural resources), while achieving co-benefits such as improved operational efficiency or reduced costs (for example, micro-irrigation, which maximizes plant health, reduces water use and reduces costs).

CAPITAL FLOW AND FINANCING

Access to capital markets, improved financing terms or financial products connected to positive nature impacts or the mitigation of negative impacts.

REPUTATIONAL CAPITAL

Changes in perception concerning a company's actual or perceived nature impacts, including the consequent impacts on society and engagement of stakeholders.

PRODUCTS AND SERVICES

Value proposition related to the creation or delivery of products and services that protect, manage or restore nature, including technological innovations.



SUSTAINABILITY PERFORMANCE OPPORTUNITIES

SUSTAINABLE USE OF NATURAL RESOURCES

Substitution of natural resources by recycled, regenerative, renewable and /or ethically responsibly sourced organic inputs.

ECOSYSTEM PROTECTION, RESTORATION & REGENERATION

Activities that support the protection, regeneration or restoration of habitats and ecosystems, including areas both within and outside the organization's direct control.



This TNFD categorization helped us define main opportunities for I Care.

Assessing I Care's nature-related opportunities

I Care is well positioned to turn its clients' nature-related risks into opportunities

As **nature-related risks increase among all economic activities**—driven by ecosystem decline, regulation, and stakeholder pressure—I Care is well positioned to turn these **challenges into strategic opportunities**. What poses transition risks for others creates demand for I Care's core expertise in environmental consulting. By supporting clients in managing biodiversity impacts, I Care strengthens its market relevance and unlocks new opportunities across services, reputation, and innovation.



BUSINESS PERFORMANCE OPPORTUNITIES

MARKETS

As **biodiversity and environmental risks rise**, I Care's cross-sectoral expertise positions it to **capture growing market demand** from corporates, financial institutions, and public bodies seeking support for nature-positive transitions—driven by regulatory, investor, and consumer pressure.

PRODUCTS AND SERVICES

I Care has developed a **whole range of products** to support the assessment of impacts on nature, including the **Biodiversity Footprinting Suite**, a set of **tools for measuring the biodiversity footprint** at product, site, or company level. I Care also offers **target setting** and **reporting services**.

REPUTATIONAL CAPITAL

Additionally, by **contributing to biodiversity research, tool development** (e.g. Biodiversity Footprint Suite, BFAT, etc.), and initiatives like the TNFD agrifood pilot, I Care **reinforces its leadership and credibility**—enhancing brand value, stakeholder trust, and its appeal to top-tier clients.



SUSTAINABILITY PERFORMANCE OPPORTUNITIES

ECOSYSTEM PROTECTION, RESTORATION & REGENERATION

While I Care doesn't directly manage ecosystems, it **helps clients adopt sustainable practices** through advisory services that reduce environmental footprints, promote regenerative sourcing, and implement ecosystem protection and restoration plans. This includes **sustainable land use, nature-based solutions, and biodiversity-positive actions** across all sectors.

SUSTAINABLE USE OF NATURAL RESOURCES

Through its consulting services, I Care **helps clients reduce their environmental footprint and use resources more efficiently**—leading them to cost savings, improved resilience, and reduced dependence on vulnerable ecosystems.

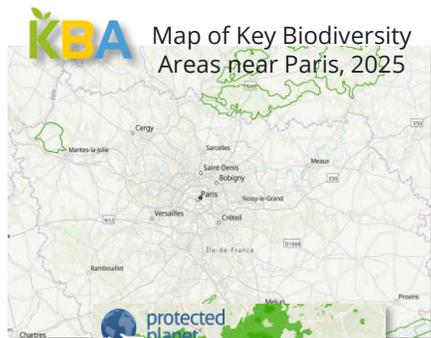
3.C. Location of nature-related issues



Locating nature-related issues : proximity to KBAs and protected areas

Geographic location of I Care's operational sites and their interface with nature

I Care has decided to **deepen its knowledge of biodiversity issues at its two operational sites**. Its **operations are primarily office-based and located in urban areas** in Paris and Lyon, France. Using the IBAT database, we identified four **Key Biodiversity Areas (KBAs)** near each location — areas recognized as globally significant for the conservation of biodiversity — as well as **85 protected areas around Paris** and **70 around Lyon**, all within a 50 km radius.

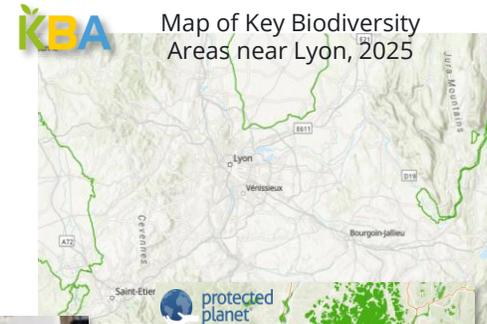


28 rue du 4
septembre, PARIS



Analysis of ICBE's sites proximity to Key Biodiversity Areas and Protected Areas

Source : IBAT



19 Bd Eugène
Deruelle, LYON



Map of Protected Areas
near Lyon, 2025

However, due to the urban setting and the low-impact nature of I Care's office-based activities, it is unlikely that these operations have any significant effect on the surrounding biodiversity.

3.d.

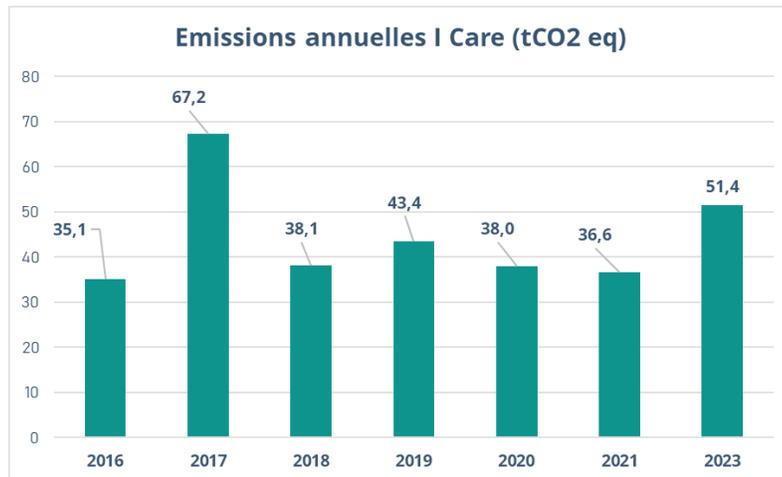
**Integration with
other sustainability
actions**



Our climate policy at I Care

As part of our consulting activity, our main impacts on the environment are related to employees' business and home-work travel, the purchase of supplies and services as well as our digital equipment.

To assess the impact of I Care's business on climate change, a greenhouse gas emissions assessment (BEGES) has been carried out every year since 2015 as presented below (excluding 2022, a year not included due to the acquisition of I Care by BearingPoint). The scope presented is a French scope and not a Group scope, as Brazil became a subsidiary in 2020.



Travel policy : Internal travel policy encouraging low-emission options; partnering with BeeToGreen to encourage low-carbon mobility.



Selective sorting and measurement of water and electricity consumption : Internal sorting campaign; annual measurement of our water and energy consumption; corrective actions such as automatic switching off of lights and air conditioning at lunchtime and after 9 p.m.



Saving consumables and dematerializing internal processes : Optimizing printing to save up to 50% of paper; dematerializing administrative processes, as well as meal vouchers, payslips and all our communications.



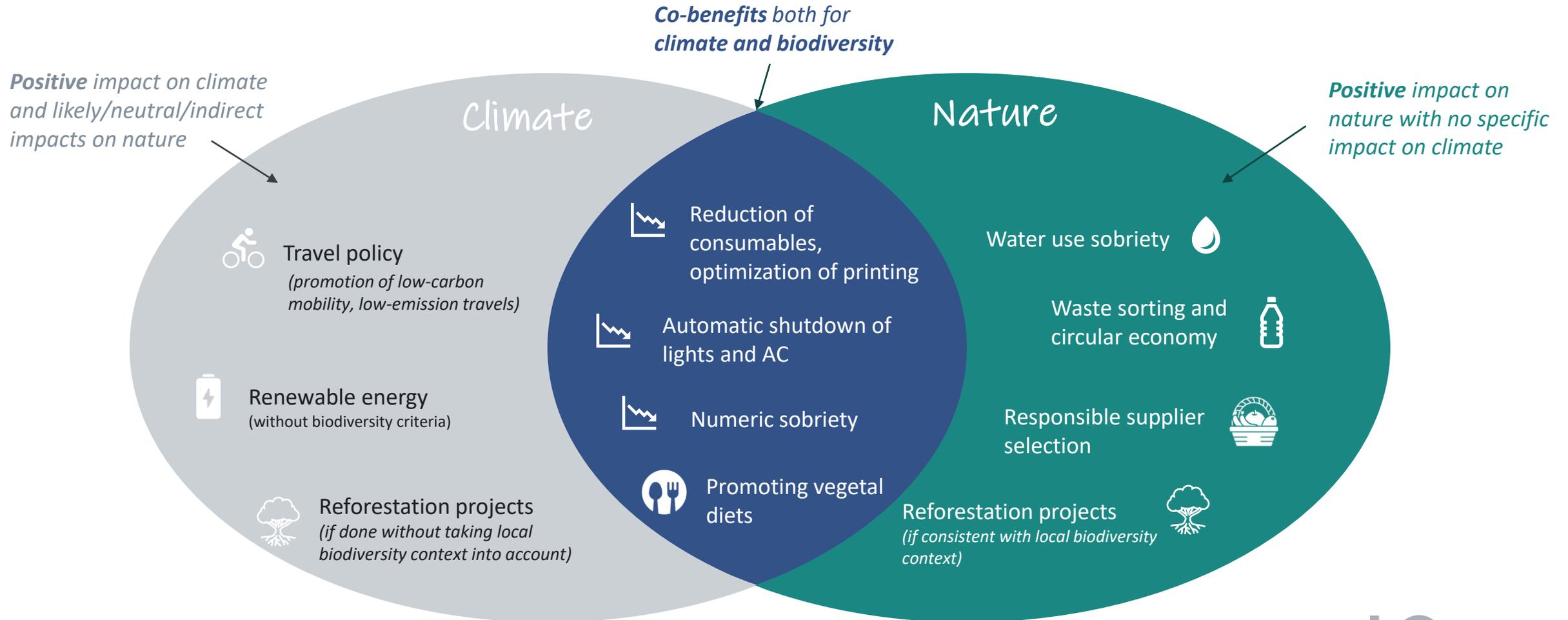
Selection of responsible suppliers : Specifications of sustainable development criteria for the choice of materials and suppliers; CSR questionnaire and signature of a "charter of social and environmental commitment" to be provided by all external suppliers.



Contribution to carbon sequestration : I Care participates in the mitigation of climate change at the global level by financing carbon sequestration projects, up to our emissions. Thus, in 2021, we financed a project to plant 37t in Rimba Raya in Indonesia with Reforest'action

Integrating nature-related issues with climate and circular economy issues

Before implementing sustainability actions, I Care is analyzing possible interactions between Nature, Climate, and Resources issues to maximise co-benefits and avoid unintended risks.

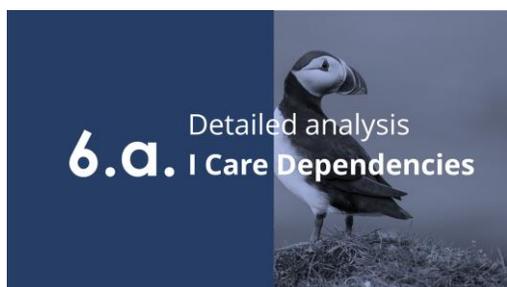


4. Risk & impact management



Processes for identifying, assessing and prioritizing DIROs in its entire value chain

- The **processes for analyzing dependencies** are detailed in **appendix 6.a. Detailed analysis - I Care Dependencies**.
- The **processes for analyzing impacts** are detailed in **appendix 6.b. Detailed analysis - I Care Impacts**.
- The **processes for analyzing business performance and sustainable performance opportunities** are already detailed in **section 3.b. Key opportunities** as it is at heart of I Care's strategy.



I Care's strategy for environmental transition

I Care is a key partner in enabling the environmental transition across sectors

I Care's core mission to support companies, financial players and the public sector in their **ecological transition** reinforces the company's **resilience against climate and nature risks**.

As described in this report, I Care has **minimal direct impacts on biodiversity and exposure to nature-related risks**, as it does not own or manage physical assets, land, or resource-intensive operations. Because its own operational dependencies, impacts and risks on natural systems are very limited and not material*, I Care has **not yet integrated nature-related risks (which are minor) into its general risk management processes**.

However, I Care's global strategy is intrinsically linked to environmental transition through the environmental support we provide to our clients. Our role as a **strategic advisor** allows us to create **indirect but meaningful influence** across a wide range of sectors. By guiding clients in reducing their environmental footprint, adopting sustainable resource use, and implementing ecosystem restoration strategies, **I Care helps drive nature-positive outcomes at scale**. Therefore, through its operations, I Care positively contribute to nature, and in the **long-term**.

This positions I Care as a **key enabler of biodiversity action and resilience**.



*Following [ISSB Standards](#), I Care's assessed dependencies, impacts, and risks are not material as they won't reasonably influence decisions of primary users.



ILLUSTRATIVE EXAMPLE

I Care's strategy for integrating nature-related issues into the decision-making process of our clients

For confidentiality purposes, name of the client has been anonymized.

The challenges our client faced...

... are solved by our proposed comprehensive solution

- 

No holistic view of all impacts, dependencies, risks and opportunities related to biodiversity our client built environment has across its value chain.
- 

No systematic approach to Biodiversity implemented within the organisation of the built environment, resulting in different initiatives and activities of which the impact is not tracked.
- 

Biodiversity knowledge and capabilities scattered across the organization, and it was currently unclear how to move from the roadmap of the built environment to specific KPIs and ways of implementing
- 

No clear picture of how to implement a systematic approach for our client to gradually and systematically integrate biodiversity considerations into its way of working and long-term strategic ambitions

I Care by BearingPoint had the expertise to guide our client in this journey



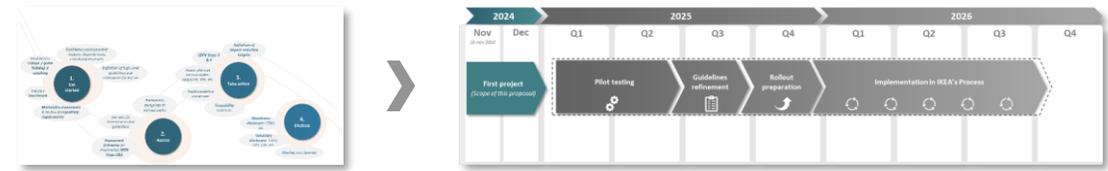
We used a methodological framework based on science



We used a pragmatic workshop-based approach engage all relevant stakeholders



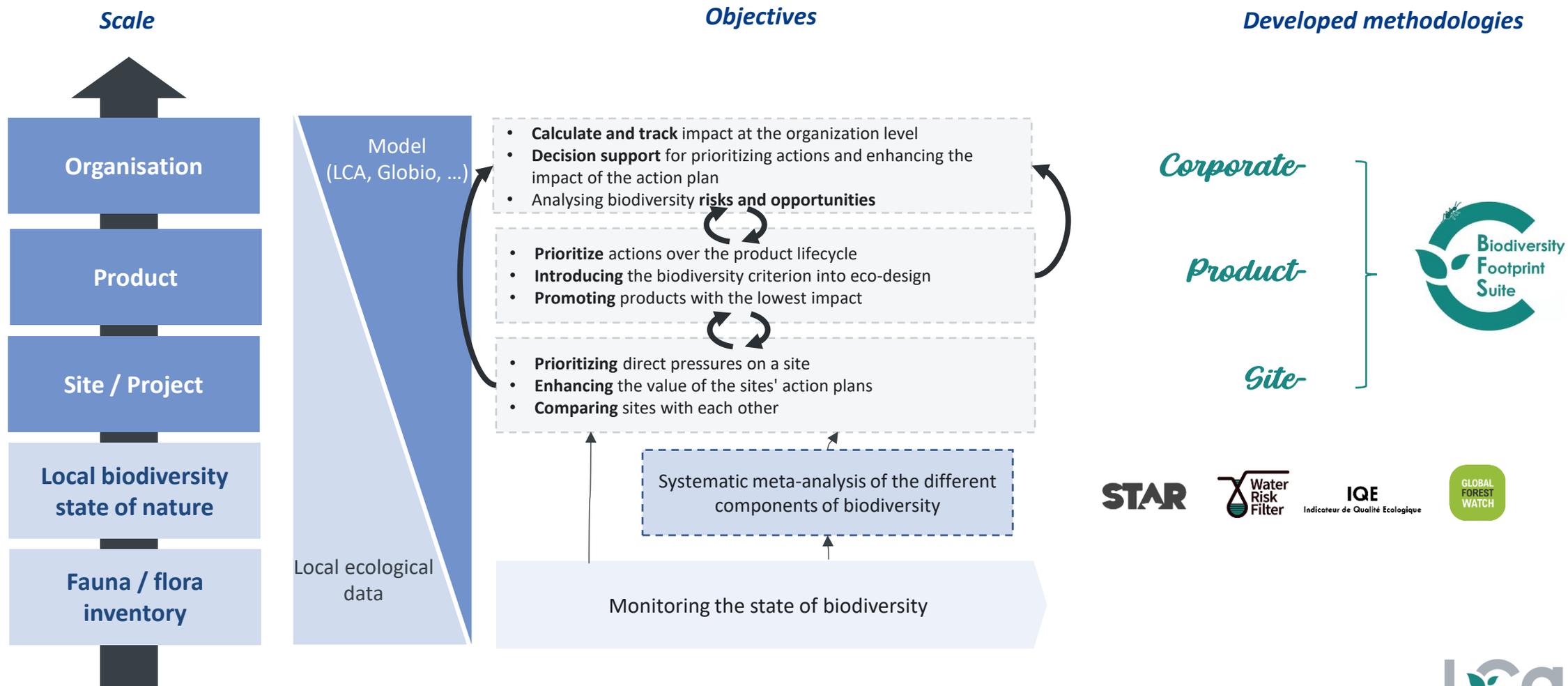
We developed an outlook to help them shape their biodiversity roadmap



ILLUSTRATIVE EXAMPLE

I Care's tools to help companies and financial institutions assess and minimize their impacts on biodiversity : the Biodiversity Footprinting Suite

The Biodiversity Footprinting Suite is a set of tools which measures the biodiversity footprint at product, site, and organisation level.



ILLUSTRATIVE EXAMPLE

I Care's approach for maximising positive impact: the Opportunity Impact Assessment of every business proposal

The Opportunity Impact Assessment is an *ex-ante* approach to measure the positive impact estimated from business proposals.

Our approach

The Opportunity Impact Assessment score is computed through 3 pillars, and 8 sub-criteria:

- **Project opportunity:**
 - Suitability for the client
 - Size
 - Ambition
- **Client opportunity:**
 - Key success factor for the project
 - Positive purpose of the company
- **Business opportunity:**
 - Level of direct impact
 - Contribution of I Care's expertise
 - Entry point for other commercial opportunities

Rating examples

Each sub-criteria is rated from 1 (low) to 3 (high)

Client [anonymized]	Project [anonymized]	Final Score	Project Score	Client Score	Business Score
Agrochemicals	Project 1	44%	1	2	2
Aeronautics	Project 2	50%	2	2	2
Public agency	Project 3	94%	3	3	3
Public agency	Project 4	63%	2	3	3
Automotive	Project 5	69%	2	3	2
Transportation	Project 6	69%	2	3	2
Automotive	Project 7	19%	1	1	2
Research	Project 8	44%	1	2	2
Insurance	Project 9	63%	2	2	3
Energy	Project 10	25%	2	1	2
NGO	Project 11	31%	2	1	2
Transportation	Project 12	50%	2	2	3

Our goal is to make a sure we are concretely contributing to the ecological transition.

5. Metrics & targets



Methodologies & tools used for analyzing and managing nature-related DIROs

ENCORE, IBAT and WWF Risk filters

I Care conducted dependency, impact, risk and opportunity analyses of its operations following TNFD recommendations and using the LEAP approach (Locate, Evaluate, Assess, Prepare). Several tools supported this analysis, including ENCORE, IBAT and WWF Risk Filters.



ENCORE is an online tool set up by the Nature Capital Finance Alliance, in partnership with PNUE-WCMC. It **highlights** how companies in all economic sectors **depend on nature** and have **potential impact** on it.



The **Integrated Biodiversity Assessment Tool (IBAT)** is a collaborative initiative by BirdLife International, Conservation International, the International Union for Conservation of Nature (IUCN), and the United Nations Environment Programme World Conservation Monitoring Centre (UNEP-WCMC). It serves as the world's most authoritative biodiversity data platform, providing trusted data to assess biodiversity risks and support nature-positive goals. This platform **identifies and locates sensitive biodiversity areas and species**.



The **WWF risk filters** assist companies in identifying and evaluating certain **physical, transition and reputational risks related to water and biodiversity**, based on the locations of their operations.

Metrics used for monitoring I Care relations with nature

MONITORING OF DIRECT ACTIVITIES



Workforce

109 employees
(2024, vs 88 employees in 2023)



Contributions to climate change

72,3 tCO₂eq
Of scope 1, 2, 3 emissions
(2024, vs 51, 4 tCO₂eq in 2023)



Water consumption

431 m³ of water used
(2024, vs 445 in 2023)



Energy consumption

26 269 kWh
of electricity used
(2024, vs 26 000 kWh in 2023)



Land occupation

260 m² of land occupation
through office space
(2024)



Contribution to waste generation

2180,5 kg
of non-toxic waste produced
(2024)

MONITORING OF AGRI-FOOD DEPENDENCIES



Characterization of I Care diets

47% of vegetarian diets
(2024, vs 50% in 2023)

46% of flexitarian diets
(2024, vs 36% in 2023)

MONITORING OF COMMERCIAL OPPORTUNITIES (proposals)



Opportunity Impact Assessment

See Part 4
Illustrative Example n°3

Targets defined to improve I Care relations with nature*

* Our commitments to combating climate change take nature-related issues fully into account and are detailed in our dedicated climate policy (see section 3.d).

	TOPIC	GOAL	MEAN	KPI	2025 ACHIEVEMENTS
DIRECT ACTIVITIES	 Workforce	Train all employees on biodiversity topics	I Care Academy (esp. B0 or B1 training sessions)	% employees trained with at least 1 training on biodiversity	100% Employees trained in 2025
	 Water consumption	Reduce consumption of water in offices	Water diffusers in sinks to reduce water consumption	Volume of water consumed by person by day	No evolution between 2023 and 2024 (33L/p/day)
	 Contribution to waste generation	Avoid as much waste generation as possible	No-waste policy (tupperwares, no impression of emails nor slide decks, waste sorting)	Volume of paper purchases	0 paper purchased in 2024
AGRI-FOOD DEPENDENCIES	 Characterization of I Care diets	Promote vegetal diets	<ul style="list-style-type: none"> Trainings on Food and Agricultural sector annually Vegetal catering for corporate events 	% employees trained with sustainable diet issues	100% Employees trained in 2025
DOWNSTREAM OPPORTUNITIES	 Clients	Train clients on biodiversity topics	Customized Training sessions for clients	Sales (k€) of trainings on biodiversity	10k € Of training sales in 2025
		Train clients on sustainable diet topics	Carousels on high impact agricultural productions and alternatives	Engagement generated by our carousels posts on Linked in	30k likes with 8 posts 56% engagement rate in 2025

I Care's ambition to improve its relations with nature

I Care by BearingPoint has already set **targets to reduce its own carbon footprint**, by promoting the use of renewable electricity. The company is also committed to continuously **enhancing its positive contribution to nature**, through **actions and trainings**.

Through its environmental consulting expertise, I Care strives to **support clients in reducing their environmental footprint and integrating nature-related considerations into their strategies**.

Our ambition is to **actively contribute to the preservation and restoration of biodiversity**, both through our **internal practices** and the **impact of our work with partners and clients**. To further amplify this impact, we are committed to **increasing our client base**, enabling us to support a growing number of actors and thereby **expand our contribution to the restoration and protection of nature**.



6. Appendix



6.a.

Detailed analysis

I Care Dependencies



I Care dependencies - Methodology

I Care's followed the ENCORE tool to assess its dependencies



The analyses were based on the **ENCORE tool, as recommended by the TNFD**, to gain a deeper understanding of the relationship between our business and natural capital. This analysis examines how our activities depend on ecosystem services and identifies potential risks if natural capital is degraded.

1 Nature-related dependencies

Aspects of environmental assets and ecosystem services that a person or an organization relies on to function.

Ecosystem services



Provisioning

Regulating

Cultural

Support

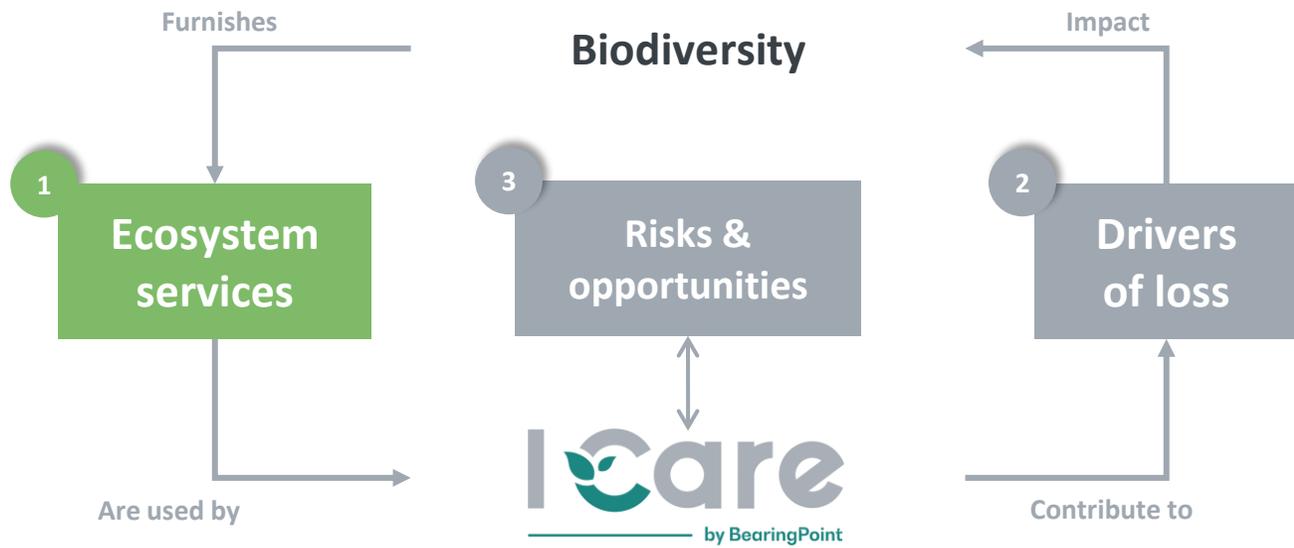
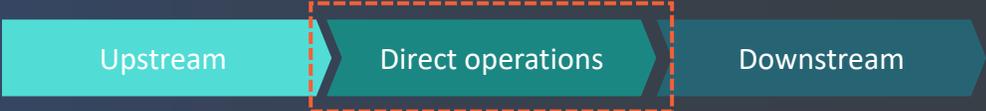


Illustration: Schematic representation of IDROs

Source: Glossary, TNFD (2023)

Zoom on Electricity



I Care's mostly **depends on nature through its electricity consumption** (scope 2 impacts from electricity purchases) to supply its operations: lighting, power, heating, etc.



I Care's electricity supplier, Enercoop, guarantees **100% renewable electricity**, VertVolt certified. This certification, created by ADEME (Agency for Ecological Transition), aims to provide greater transparency on renewable electricity offers and their true impact on the energy transition in France. **The electricity supplied by Enercoop directly remunerates renewable electricity producers and finances the energy transition in France.** Enercoop commits to injecting as much renewable electricity into the distribution network as its customers consume. Therefore, it promotes **financial transparency**: money directly supports renewable energy producers.

I Care consumed **26 000 kWh** of electricity in 2023



Enercoop's electricity mix:

- **58% wind power**
- **21% solar power**
- **21% hydraulic power**



RENEWABLE ELECTRICITY NATURE-RELATED DEPENDENCIES

- **Wind and solar energy production** both depend on **stable climate conditions** and are vulnerable to **extreme weather events**, which can damage infrastructure and disrupt operations.
- **Wind farms** also rely on **flood mitigation services** to safeguard installations.
- **Hydropower production** depends on a consistent **water supply, soil and sediment retention, and natural flood regulation**—services provided by intact ecosystems such as wetlands, forests, and floodplains.

Sources: : Enercoop, ENCORE, I Care BEGES 2023

Zoom on Agri-food sector



Although I Care does not have a restaurant, it still **indirectly relies on the agri-food sector** for the catering of its employees.

The agri-food sector is highly dependent on a wide range of ecosystem services to function effectively :

- **Provisioning services:** The agri-food sector depends on critical natural resources — including **biomass** for food and feed, **genetic material** for crop and livestock improvement, and **freshwater** for irrigation and processing — to sustain agricultural production and ensure the continuity, diversity, and resilience of food supply chains.
- **Regulating services:** **Climate regulation**, **soil quality**, and **water purification** are essential to maintaining environmental stability — a foundational condition for reliable agricultural production. These services help moderate temperature extremes, maintain soil fertility and structure, and ensure access to clean water, all of which are vital to crop growth and livestock health.
- **Biological control services:** agriculture requires natural **pest control** and **flood mitigation** services to reduce ecological, economic, and operational risks — including crop losses due to pests and diseases, damage from extreme weather events, and increased reliance on chemical inputs — thereby ensuring more **stable and resilient production systems**.

Zoom on IT Manufacturing

Upstream

Direct operations

Downstream

I Care also **indirectly depends** on the **mining and IT manufacturing sectors** (upstream scope 3) for IT equipment. Each employee uses a cell phone, a laptop and an external monitor to perform their consulting activities (meetings, presentation, calculations, bibliographic research, etc.)

The mining sector is dependent on a range of ecosystem services and natural resources to operate efficiently and sustainably:

- **Provisioning services:** The mining and IT manufacturing sectors is highly dependent on **freshwater supply** to ensure the smooth operation of key processes — from the extraction of minerals and metals, through refining processes, and later, in the manufacturing of equipment, including IT components. These services are essential for **maintaining a consistent and clean water supply** needed for cooling systems, mineral processing, dust suppression, and waste management. Any disruption or degradation of these water-related services can result in operational delays, increased treatment costs, and greater environmental and regulatory risks.
- **Regulating services:** The mining industry also depends on **precipitation regulation** and **natural water purification** to ensure **stable water availability and quality**. These regulating services are crucial at every stage of mining operations, from extraction to refining. In addition, the sector relies on **climate regulation** to **protect against extreme weather events** — such as floods, prolonged droughts, or heavy rainfall — which can cause significant damage to infrastructure, disrupt operations, and increase operational costs. Stable climatic conditions are necessary to **ensure safety, continuity, and the long-term sustainability of mining operations**, especially in areas already facing environmental stress.



6.b.

Detailed analysis
I Care Impacts



I Care impacts - Methodology

I Care’s followed the IPBES categorization of pressures on biodiversity to assess its impacts

ICBE contributes to the five global biodiversity pressure factors identified by the IPBES at varying levels depending on factor. The following section aims to present the results of ICBE’s impact analysis.

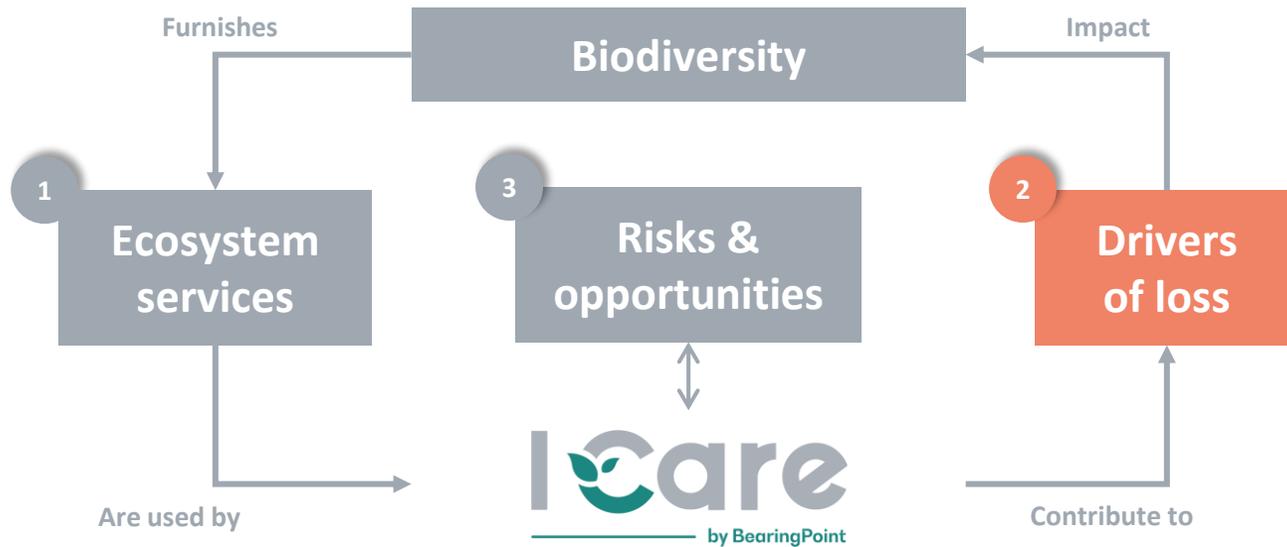


Illustration: Schematic representation of IDROs

Source: Glossary, TNFD (2023)

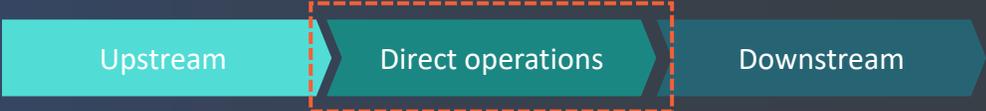
2 Nature-related impacts

Impacts refer to a change in the state of nature (quality or quantity), which may result in changes to the capacity of nature to provide social and economic functions. Impacts can be positive or negative, and direct, indirect or cumulative.

Key drivers of biodiversity loss

- Land and sea use change
- Resource direct exploitation
- Climate change
- Pollution
- Invasive alien species

Zoom on Electricity



ICBE’s use 26 000 kWh of Enercoop’s **renewable electricity**—sourced from wind (58%), solar (21%), and hydropower (21%)—entails **impacts on nature**.

Wind power

Onshore wind can alter terrestrial ecosystems through **land use** and **habitat disruption**.

The construction of turbines, roads, and transmission lines often involves **clearing vegetation and modifying natural landscapes**, leading to habitat fragmentation and disturbance of wildlife movement, particularly for birds and bats vulnerable to collisions.

Increased noise, visual disturbance, and human activity in previously undisturbed areas can further degrade local biodiversity and ecosystem functions.

Solar Power

Like wind farms, solar farms can alter terrestrial ecosystems through **land use** and **habitat disruption**.

Large-scale installations often **occupy open or semi-natural areas**, causing **habitat loss, soil sealing, and fragmentation** of ecological connectivity. The removal of native vegetation and installation of impermeable surfaces can also disrupt local water cycles, reduce soil biodiversity, and promote invasive species.

Additionally, **heat island effects** and reflective surfaces may alter microclimates, further affecting ecosystems.

Hydraulic power

Hydropower can impact freshwater ecosystems by **altering water and sediment flows**, increasing **erosion**, and **disturbing wildlife**.

Dams and reservoirs **disrupt natural river dynamics**, affecting the timing and quality of water flows, and causing sediment buildup upstream and erosion downstream. These changes **degrade aquatic habitats** and **disrupt natural cycles** essential for species reproduction and migration.

Additionally, **noise and light pollution** from infrastructure can disturb aquatic and riparian wildlife, **reducing the ecological integrity of freshwater systems**.

Zoom on Agri-food sector

Upstream

Direct operations

Downstream

Through the catering of its employees, ICBE's may exert indirect impacts on nature, as it relies on the agri-food sector.

Indeed, agricultural activities exert considerable environmental pressures. The sector is a major source of **greenhouse gas emissions**, particularly methane, and contributes to both **air and water pollution**. Its significant **water footprint** and **extensive land use** often result in deforestation and habitat loss.

In 2023, **50%** of ICBE's employees declared that they had a fully **vegetarian diet**, and another **36%** declared having a **flexitarian diet**. ICBE's action potential related to the impacts and risks from food systems is moderate. The company's culture promotes low-impact lifestyles including vegetarianism as a diet (internal training sessions, awareness raising, etc.), but the outsourcing of restauration inhibits the company's hand on employee food choices in terms of both diet and sourcing of ingredients.

Nature-related benefits of vegetarianism: Livestock farming is a major contributor to greenhouse gas emissions, deforestation, and water use. By reducing or eliminating meat consumption, vegetarian and flexitarian diets help decrease carbon footprints, conserve water, and reduce land use.



The logo for iCare, featuring the word "iCare" in a white, sans-serif font. The letter "i" is a simple vertical bar. The letter "C" is a large, stylized letter with a leaf-like shape integrated into its upper curve. The letters "a", "r", and "e" are in a standard sans-serif font. The background is a dark, atmospheric landscape with mountains under a cloudy sky.

iCare

by BearingPoint

I Care France : 28 Rue du 4 Septembre, Paris

BearingPoint France: Tour CBX, Paris La Défense

contact@i-care-consult.com

Because our **impact** matters