

Scoping Report on Environmental Reporting for the Renewables and Grid Sector

GINGR Scoping Report – Terms of References

1. Purpose

This scoping report will provide a concise, strategic overview of environmental reporting requirements – both mandatory and voluntary – relevant to biodiversity and nature within the renewable energy and grid sector, with a particular focus on Offshore Wind.

Its aim is to ensure any future reporting framework developed by the Global Initiative for Nature, Grids, and Renewables (GINGR) is:

- **Additive:** Filling reporting gaps rather than duplicating existing frameworks.
- **Aligned:** Complementing leading global and regional reporting standards (e.g., CSRD, TNFD, IFC PS6), avoiding unnecessary duplication or added reporting burden.
- **Actionable:** Supporting effective disclosure of Nature-Positive outcomes across the renewables infrastructure sector.

2. Objectives

The report will:

1. **Map** current legal and voluntary environmental reporting obligations relevant to offshore wind.
2. **Identify** current biodiversity and nature-related disclosures by leading companies (offshore wind, onshore wind, solar and grid developers).
3. **Assess alignment** of these disclosures with global Nature-Positive expectations, particularly the Kunming-Montreal Global Biodiversity Framework (KMGBF).
4. **Analyse** how requirements from Multilateral Development Banks (MDBs) and the Equator Principles influence biodiversity risk disclosure.
5. **Identify gaps** in reporting frameworks and practices, particularly regarding the disclosure of Nature-Positive impacts.

3. Deliverables

Deadline for the Report: 31 December 2025

Consultants will be expected to deliver:

- **Main Report** (approx. 15–20 pages) with:
 - Executive Summary
 - Summary of legal and voluntary frameworks
 - Analysis of sector-specific biodiversity/nature reporting
 - Mapping of disclosure requirements (visuals encouraged)
 - Alignment assessment with KMGBF
 - Key reporting gaps and alignment recommendations
- **Accompanying Data Tables** (Excel or similar, submitted as a separate annex):
 - Reporting obligations by jurisdiction and framework

- Comparison matrix of biodiversity-related disclosures
- **Presentation and Engagement:**
 - Slide deck summarizing findings
 - Presentation at a GINGR webinar (which will take place in Q1 of 2026)
 - Support for preparing a closed-door strategic workshop (with financial sector representatives, during IUCN WCC)

4. Scope of Work

4.1 Sector-Specific Environmental Issues

Short analysis of how selected frameworks address key RES-related environmental concerns:

- Offshore: Marine biodiversity and seabed impacts
- Habitat fragmentation and species monitoring
- Supply chain environmental footprint
- Emissions and net-zero contributions
- Construction and operational ecosystem impacts
- ...

4.2 Regulatory Requirements

Overview of current legal disclosure requirements, including:

European Union

- Corporate Sustainability Reporting Directive (CSRD)
- EU Taxonomy Regulation
- Sustainable Finance Disclosure Regulation (SFDR)
- Environmental Impact Assessment (EIA) and Strategic Environmental Assessment (SEA)

United Kingdom

- Streamlined Energy and Carbon Reporting (SECR)

United States

- SEC Climate Disclosure Rule (if applicable)

Other

- National laws (e.g., France's Article 29)
- MDB and Export Credit Agency requirements:
 - IFC Performance Standards (esp. PS6)
 - World Bank Environmental and Social Framework (ESF)
 - Equator Principles
 - ADB Safeguards
 - EIB Environmental and Social Standards

4.3 Voluntary Reporting Frameworks

Analysis of leading voluntary disclosure frameworks relevant to offshore wind and Nature-Positive alignment:

- Taskforce on Nature-related Financial Disclosures (TNFD)
- Taskforce on Climate-related Financial Disclosures (TCFD)
- Global Reporting Initiative (GRI 304 – Biodiversity)
- Carbon Disclosure Project (CDP – Climate, Forests, Nature)
- Science-Based Targets initiative (SBTi) – including Nature targets
- IFRS Sustainability Standards (ISSB S1, S2)
- UN Global Compact / Business for Nature
- OECD Guidelines for Multinational Enterprises
- Global Offshore Wind ESG reporting guidance
- Biodiversity Indicators for Business (BES)

- Natural Capital Protocol
- Equator Principles Reporting
- IFC PS6 Disclosure Guidance

5. Consultant Profile and Expectations

Ideal consultants or firms will have:

- Expertise in environmental and biodiversity reporting frameworks
- Experience with renewables and infrastructure sectors, especially offshore wind
- Familiarity with MDB requirements and global disclosure trends
- Ability to deliver concise, visually engaging outputs for multi-stakeholder use

Consultants should submit:

- Proposed methodology and workplan
- Timeline and budget estimate
- Relevant qualifications or portfolio examples

Target delivery date for final report: 31 December 2025

Proposal submission deadline: 12 August 2025

Please submit to Annika Lilliestam: info@gingr.org