



# Item 03 - GRI Topic Standard Project for Biodiversity– Draft GSSB basis for conclusions for *GRI 101: Biodiversity 2024*

## For GSSB review and discussion

<b>Date</b>	30 November 2023
<b>Meeting</b>	14 December 2023
<b>Project</b>	GRI Topic Standard Project for Biodiversity
<b>Description</b>	<p>This document summarizes the significant issues raised by comments received on the <a href="#">GRI Biodiversity Standard exposure draft</a>, during the public comment periods from 5 December 2022 to 28 February 2023, and from 26 July to 10 September 2023. This document outlines the responses from the Global Sustainability Standards Board (GSSB) to the significant issues raised based on discussions and recommendations by the Biodiversity Technical Committee.</p> <p>The GRI Biodiversity Standard exposure draft was open for public comments from 5 December 2022 to 28 February 2023. Due to the nature of feedback received on Disclosure 304-7 Access and benefit-sharing, and the resulting changes made to this disclosure, the GSSB decided to publish Disclosure 304-7 Access and benefit-sharing for a second public comment period from 26 July to 10 September 2023.</p> <p>The GRI Standards Division has prepared this draft, which will be updated, as needed, based on GSSB feedback to the final Standard. The draft is circulated for the GSSB for review and discussion. A final version of this document will be released following the approval of <i>GRI 101: Biodiversity 2024</i>.</p> <p>As outlined in the Due Process Protocol, this document is not subject to voting approval, does not constitute part of the final Standard, and is non-authoritative.</p> <p>The full set of public comments can be downloaded from the <a href="#">Topic Standard Project for Biodiversity page</a> on the GSSB website.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](https://www.globalreporting.org).

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This document does not represent an official position of the GSSB

## 24 About this document

25 This document summarizes the significant issues raised by respondents regarding the [GRI](#)  
26 [Biodiversity Standard exposure draft](#) during the public comment periods from 5 December 2022 to 28  
27 February 2023, and from 26 July to 10 September 2023.

28 The document includes the feedback provided by respondents through the public comment survey  
29 hosted on the [Topic Standard Project for Biodiversity page](#) and the feedback submitted by email.

30 All individual comments received, together with an analysis of the significant issues raised, were  
31 considered by the Global Sustainability Standards Board (GSSB) in their revision of the Biodiversity  
32 Standard. This document provides a summary of how the GSSB has responded to the significant  
33 issues raised in the public comment period.

34 The full set of comments received can be downloaded from the [Topic Standard Project for](#)  
35 [Biodiversity page](#) on the GSSB website.

36 *GRI 101: Biodiversity 2024* can be downloaded [\[here\]](#).

## 37 Introduction

### 38 Objectives for revising GRI 304: Biodiversity 2016

39 The [project proposal](#) for the review of *GRI 304: Biodiversity 2016* was approved by the Global  
40 Sustainability Standards Board (GSSB), GRI's independent standard setting body, at its meeting on  
41 29 September 2021. The primary objective of the project was to review the *GRI 304* to represent  
42 internationally agreed best practice and align with recent developments and the relevant authoritative  
43 intergovernmental instruments in the field of biodiversity.

44 The project followed the [GSSB Due Process Protocol](#). A multi-stakeholder [technical committee](#) of 18  
45 experts representing all five GRI constituencies was appointed by the GSSB in November 2021. The  
46 technical committee informed the revision of the Standard by convening throughout 2021-2023 in 10  
47 meetings.

48 The following specific objectives were established by the GSSB when commencing the revision of the  
49 Standard, and were considered throughout the project:

- 50 • revising the existing 'Background context' information within *GRI 304*;
- 51 • developing the topic management disclosures, considering contents in the existing  
52 management disclosures section within *GRI 304*, including:
  - 53 ○ developing new requirements, recommendations, and guidance.
- 54 • ensuring that the revised management disclosures are compatible for organizations to use  
55 together with *GRI 3: Material Topics 2021*.
- 56 • developing topic disclosures for biodiversity, building on the existing topic disclosures (along  
57 with their related reporting requirements, recommendations, and guidance) including:
  - 58 ○ revising the existing content;
  - 59 ○ developing new disclosures, requirements, recommendations, and guidance to  
60 address areas not currently covered by the Standard.
- 61 • revising and updating the existing Bibliography related to biodiversity.
- 62 • revising existing definitions in the *GRI Standards Glossary* and, where applicable, developing  
63 new ones.
- 64 • identifying which GRI Sector Standards content related to biodiversity should be revised to  
65 ensure alignment and consistency with the revised Topic Standard for Biodiversity.

66 A multi-stakeholder [technical committee](#) of 18 experts representing all five GRI constituencies was  
67 appointed by the GSSB in November 2021. The technical committee informed the revision of the  
68 Standard by convening throughout 2021-2023 in 10 meetings.

69 **Scope of the public comment**

70 The Biodiversity Standard exposure draft was open for public comment, as required by the [GSSB](#)  
71 [Due Process Protocol](#), from 5 December 2022 to 28 February 2023.

72 Respondents were invited to submit their feedback on the clarity, feasibility, and relevance of the  
73 significant proposals contained in the exposure draft.

74 Several outreach activities were carried out during the public comment period, including webinars,  
75 regional workshops, and one-to-one consultations with stakeholders. 400 participants attended the  
76 regional workshops, online or in-person, in Africa and Latin America. Approximately 1,650 individuals  
77 attended the global webinars. In addition, GRI participated in three events at COP 15. [Appendix 1](#)  
78 contains an overview of these events.

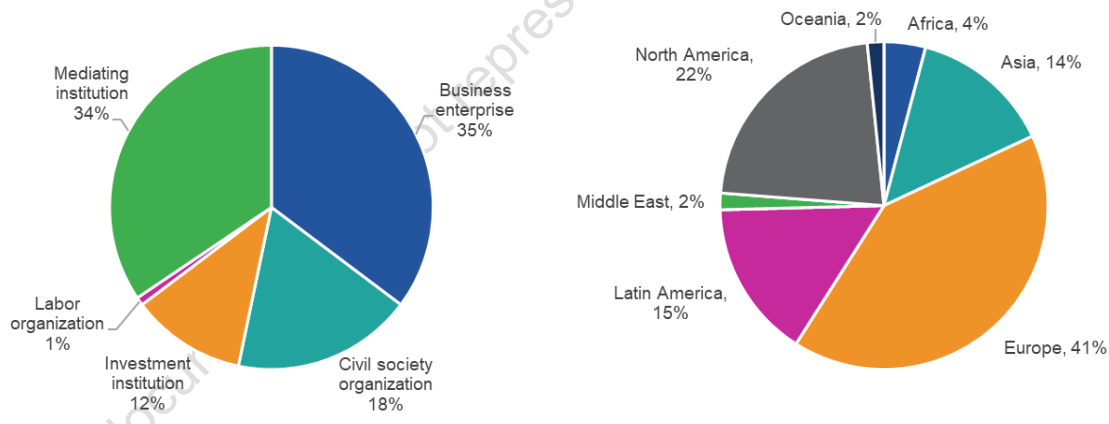
79 Comments collected during PCP activities such as workshops or webinars, though not considered  
80 official public comment submissions, were also taken into account when they aided understanding of  
81 the official submissions or flagged a significant issue that was not raised in the official submissions.  
82

83 **Overview of participation in public comment**

84 Respondents were invited to submit their comments on the Biodiversity Standard exposure draft using  
85 an [online survey](#). The link to the survey was made available on the Biodiversity project page.  
86 Respondents could also submit an official letter or statement to [biodiversity@globalreporting.org](mailto:biodiversity@globalreporting.org).

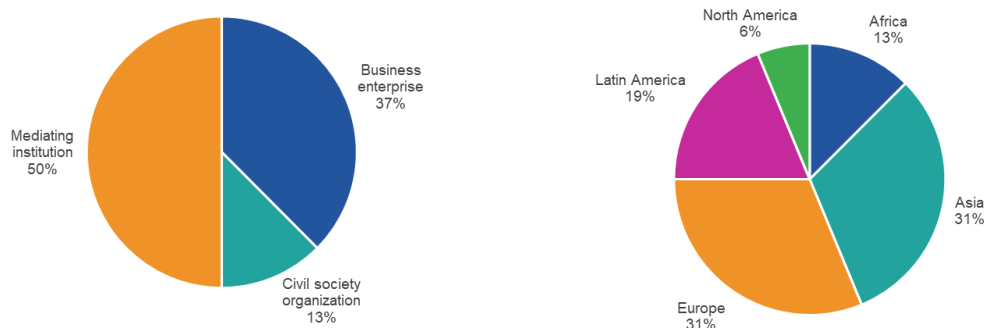
87 A total of 122 submissions from individuals and organizations were received, consisting of 103  
88 completed surveys and 19 letters. The submissions contained approximately 1,800 comments. See  
89 Figure 1 and Figure 2 for a breakdown of submissions by stakeholder constituency and region.  
90 Submissions were received from all five stakeholder constituencies represented by the GSSB:  
91 business enterprises, civil society organizations, investment institutions, labor, and mediating  
92 institutions. Submissions were received from 38 countries across five continents.

93 **Figures 1 and 2. Breakdown of all submissions received by constituency and geographic region**



94 A second comment period was opened for a re-exposure of draft Disclosure 304-7 Access and  
95 benefit-sharing, between 26 July and 10 September 2023. This was due to significant changes made  
96 after the PCP in the draft Standard. An additional 17 submissions from individuals and organizations  
97 were received. See Figure 3 and Figure 4 for a breakdown of submissions by stakeholder  
98 constituency and region.

99 **Figures 3 and 4. Breakdown of submissions received for re-exposure of draft Disclosure 304-7**  
100 **Access and benefit-sharing, by constituency and geographic region**



101 For more details on the submissions received, see:

- 102 • Full set of comments on the [Biodiversity project page](#).  
103 • [Appendix 2](#) for an overview of respondents.

## 104 Methodology for analyzing comments

105 All comments submitted by respondents were collated by the Standards Division.

106 Each comment was categorized according to its relevance to a specific Standard, section, disclosure,  
107 or a group of disclosures in the Biodiversity exposure draft, or as a cross-cutting theme. Each  
108 comment was then sub-categorized by the respondent's:

- 109 • support for proposed content, based on its clarity, feasibility, and relevance to reporting;  
110 • opposition to the proposed content, based on its clarity, feasibility, and relevance to  
111 reporting;  
112 • concern about the proposed content, based on its clarity, feasibility, and relevance to  
113 reporting;  
114 • proposals for new content.

115 When a respondent had raised several, different points in one comment, the points were separated  
116 into distinct comments.

117 Comments that could not be adequately summarized or interpreted are presented in this summary,  
118 where relevant, verbatim inside quotation marks.

119 The qualifiers indicated in Table 1 have been used to indicate the percentage of respondents that  
120 provided feedback on a significant issue. Given that the survey mostly contained open questions to  
121 enable respondents to provide feedback on sections of interest, not all respondents provided  
122 comments on all sections of the exposure draft. Consequently, certain sections or disclosures have a  
123 relatively low number of comments compared to the overall number of respondents.

124 **Table 1. Qualifiers indicating the percentage of respondents that provided feedback.**

Qualifier	Respondents
Majority	> 50%
Many	30-50%
Some	10-30%
A few	< 10%
One	1

125 **Significant issues and GSSB**  
 126 **responses**

127 In line with the [GSSB Due Process Protocol](#), this section summarizes the significant issues raised by  
 128 respondents, outlines proposed changes to the Biodiversity Standard exposure draft, and explains the  
 129 reasons why significant changes recommended by respondents were, or were not, accepted by the  
 130 GSSB.

131 The significant issues identified have been organized into the following sections:

- 132 • Cross-cutting issues
- 133 • Issues by disclosure

134 This section includes references to the Biodiversity Standard exposure draft, and the final version of  
 135 *GRI 101: Biodiversity 2024*. When referring to the content in the exposure draft, the titles in the  
 136 exposure draft are used. When referring to the content in the final Biodiversity Standard, the titles in  
 137 *GRI 101: Biodiversity 2024* are used.

138 **Cross-cutting issues**

139 **a) Focus on most significant impacts on biodiversity**

140 Many respondents raised concerns about the concept ‘most significant impacts’. These respondents  
 141 stated that:

- 142 • focusing on most significant impacts is subjective and may limit transparency in terms of the  
 143 total footprint of the company;
- 144 • additional guidance is needed to understand how to prioritize impacts;
- 145 • organizations with no net loss or net gain commitments need to report on all impacts and,  
 146 therefore, all operational sites should be considered;
- 147 • the term ‘material impacts’ should be used instead to align with other standards.

148 One respondent welcomes the focus on the most significant impacts for reporting on the location of  
 149 operational sites as reporting on impacts for all sites would be unduly burdensome.

150 GSSB response:

- 151 • *The reference to ‘most significant impacts’ is maintained. Two reporting options are included*  
 152 *in requirements 101-5-b and 101-5-d in the final Standard to report the percentage of*  
 153 *operational sites in or near ecologically sensitive areas and the proportion of total high-impact*

- 154 commodities sourced respectively. These options can help provide a high-level understanding  
 155 of the significance of biodiversity across the organization's operations and its supply chain.
- 156 • The requirement to explain how operational sites and products and services in the supply  
 157 chain with the most significant impacts on biodiversity have been determined has been  
 158 separated in a new disclosure (Disclosure 101-4 in the final Standard). This disclosure  
 159 provides more detailed guidance on the criteria that organizations can consider to identify  
 160 their most significant impacts on biodiversity, including the direct drivers of biodiversity loss,  
 161 the proximity to ecologically sensitive areas, and the changes to the state of biodiversity. The  
 162 guidance also provides more information on the type of data and the tools that can be used.
  - 163 • It has been clarified that it is up to the organization to set the threshold to determine which  
 164 operational sites and which products and services in its supply chain have the most significant  
 165 impacts on biodiversity and that an organization, for example, can determine that all of its  
 166 operational sites have the most significant impacts on biodiversity, except for its  
 167 headquarters.
  - 168 • No changes have been made to the term 'most significant impacts' as it is aligned with how  
 169 impacts are described in GRI 3: Material Topics 2021.

#### 170 **b) Reporting on supply chain impacts**

171 Many respondents raised that reporting on supply chain impacts, especially beyond the first tier, is  
 172 challenging. Respondents stated that:

- 173 • reporting on impacts along the supply chain is important but it is difficult to obtain data from  
 174 suppliers beyond the first tier and it increases the burden on suppliers to provide the  
 175 necessary data;
- 176 • reporting the information on suppliers' impacts (i.e., information on the condition of  
 177 ecosystems, and on the ecosystem services and beneficiaries) is challenging and there is no  
 178 well-established methodology to measure suppliers' impacts. It is suggested that these  
 179 requirements should be removed or revised to adopt a qualitative approach;
- 180 • it is challenging to obtain information on the actions taken by suppliers to manage their  
 181 impacts.

#### 182 GSSB response:

- 183 • Reporting on supply chain impacts is maintained in the Standard and requirements have been  
 184 revised following public feedback.
- 185 • The reference to 'suppliers' operational sites' has been changed to 'products and services in  
 186 its supply chain' in the final Standard. Instead of reporting information for suppliers'  
 187 operational sites, the information is now reported for each product and service in the supply  
 188 chain with the most significant impacts on biodiversity.
  - 189 ○ Disclosure 101-4 requires information on how products and services in the supply  
 190 chain with the most significant impacts on biodiversity have been determined.
  - 191 ○ Disclosure 101-5 requires information on the countries and jurisdictions of products  
 192 and services in its supply chain with the most significant impacts on biodiversity.
  - 193 ○ Disclosure 101-6 requires information on the direct drivers of biodiversity loss  
 194 associated with these products and services.
- 195 • Requirement 304-3-c to report the condition of ecosystems that are or could be affected by  
 196 suppliers' activities has been changed to a recommendation in Disclosure 101-7 in the final  
 197 Standard. Similarly, requirement 304-4-b to report the significant ecosystem services and  
 198 beneficiaries that are or could be affected by suppliers' activities has been changed to a  
 199 recommendation in Disclosure 101-8 in the final Standard.
- 200 • It has been clarified in the guidance of Disclosure 101-2 in the final Standard that the  
 201 management of biodiversity impacts only covers actions taken by the organization to manage  
 202 impacts in its supply chain and does not cover actions taken by the suppliers themselves.

#### 203 **c) Site-level reporting**

204 Some respondents indicated that reporting site-level information is feasible. A few respondents  
 205 indicated that site-level information is challenging to report. These respondents stated that it is  
 206 particularly challenging to identify suppliers' operational sites.

207 GSSB response: The Biodiversity Standard exposure draft only requires reporting the country or  
 208 jurisdiction where the suppliers' activities are located, not the exact location or coordinates of their

209 operational sites. The reference to 'suppliers' operational sites' has been changed to 'products and  
210 services in its supply chain' in the final Standard. Instead of reporting information for each country or  
211 jurisdiction where the suppliers' operational sites are located, the information is now reported for each  
212 product and service in the supply chain with the most significant impacts on biodiversity.

#### 213 **d) Interoperability with TNFD**

214 A few respondents indicated that the use of the Taskforce on Nature-related Financial Disclosures  
215 (TNFD) beta framework enables the reporting using the GRI Biodiversity Standard exposure draft. A  
216 few respondents indicated that they were not yet able to assess the interoperability between the  
217 TNFD framework and the GRI Biodiversity Standard exposure draft. A few respondents indicated that  
218 dependencies should also be covered by the GRI Biodiversity Standard. A few respondents  
219 welcomed the intent to align to the extent possible.

220 *GSSB response:* The final TNFD framework was published during the revision of the GRI Biodiversity  
221 Standard exposure draft. Efforts were made to ensure alignment to the greatest extent possible. This  
222 includes alignment with TNFD's ecologically sensitive locations and recommended disclosures and  
223 metrics. It should be noted, however, that the scope of the TNFD is broader as it covers nature, and  
224 not solely biodiversity. No further changes were made to include dependencies, which are not  
225 covered by the GRI Standards.

#### 226 **e) Positive impacts**

227 A few respondents stated that reporting on positive actions and impacts to promote biodiversity  
228 should be included.

229 *GSSB responses:* No further changes were made. Disclosure 304-5 Management of biodiversity-  
230 related impacts (Disclosure 101-2 in the final Standard) already enabled organizations to report on  
231 additional conservation actions that aim to have a positive impact on biodiversity and are not related  
232 to the management of their negative impacts. Disclosure 304-5 also enabled organizations to report  
233 on transformative actions that also aim to generate positive impacts on biodiversity.

## 234 **Issues by disclosure**

### 235 **Disclosure 304-1 Location of operational sites with the most** 236 **significant impacts (Disclosures 101-4 and 101-5 in the final** 237 **Standard)**

#### 238 **a) Reporting on area of influence**

239 A few respondents suggested that the guidance on how to determine an organization's area of  
240 influence is unclear and should include a threshold or a range. One respondent noted that the area of  
241 influence may be defined in national legislation. A couple of respondents also noted that further clarity  
242 is needed for the term 'near'.

243 *GSSB response:* The guidance has been revised. The organization can use a radius if it cannot  
244 identify the area affected or potentially affected by its activities. If the organization uses a radius, it  
245 should explain this and report the distance of the radius used. No threshold has been included in the  
246 guidance. The area of influence varies according to the type of activities conducted and the type of  
247 ecosystems and species affected or potentially affected. It is, therefore, not possible to establish a  
248 fixed threshold or range for all organizations.

#### 249 **b) Area of high biodiversity value is too subjective**

250 A few respondents noted that the term 'area of high biodiversity value' is unclear. These respondents  
251 stated that it is not clear if it refers to economic value or value to conservation and noted that the term  
252 should be clearly defined.

253 A couple of respondents suggested changing the term 'area of high biodiversity value' to 'area of high  
254 biodiversity importance' to align with the language in Target 1 of the Global Biodiversity Framework.



255 A few respondents indicated that the criteria for areas of high biodiversity value are unclear. One  
256 respondent suggested to 'separate out methods that have criteria to identify sites of importance for  
257 biodiversity (e.g. HCV, Important Plant Areas, IBAs, IMMAs, ISRAs, etc) from corridors, OECMs,  
258 critical habitats which are more about ways of managing the sites'. A couple of respondents  
259 suggested additional categories could be included (e.g., previously legally protected areas,  
260 threatened ecosystems).

261 *GSSB response: The requirements and guidance of this disclosure have been revised to align with*  
262 *the Taskforce on Nature-related Financial Disclosures (TNFD). 'Ecologically sensitive area' replaces*  
263 *'area of high biodiversity value'. Ecologically sensitive areas (referred to as 'ecologically sensitive*  
264 *locations' or 'sensitive locations' in the TNFD framework) are defined as areas meeting at least one of*  
265 *the following criteria, in line with the TNFD:*

- 266 • Areas of biodiversity importance;
- 267 • Areas of high ecosystem integrity;
- 268 • Areas of rapid decline in ecosystem integrity;
- 269 • Areas of high physical water risks;
- 270 • Areas important for the delivery of ecosystem service benefits to stakeholders.

### 271 **c) Data confidentiality**

272 A few respondents raised concerns about the disclosure of site coordinates for their operations and  
273 their suppliers. These respondents stated that it is confidential or sensitive operational and  
274 commercial information, and that it has no environmental value.

275 *GSSB response: The requirement to report the coordinates of the organization's operational sites has*  
276 *been changed to a reporting option. The Biodiversity Standard exposure draft did not require reporting*  
277 *the coordinates of suppliers' operational sites, only the country or jurisdiction. Reporting the country or*  
278 *jurisdiction for suppliers is maintained. It is now required to be reported for products and services in*  
279 *the supply chain and no longer for the suppliers' operational sites.*

## 280 **Disclosure 304-2 Direct drivers of biodiversity loss (Disclosure 101-6 in the final Standard)**

### 282 **a) Identification and reporting of direct drivers**

283 Some respondents raised concerns, or required clarification, on the type of data and tools that can be  
284 used to report on the direct drivers of biodiversity loss. These respondents stated that:

- 285 • additional guidance on how to determine which direct drivers should be reported is needed,  
286 suggesting tools such as ENCORE and the Science Based Targets for Nature (SBTN) tools;
- 287 • the guidance on the type of data that can be used to report information for the supply chain is  
288 unclear;
- 289 • the disclosure should be more specific about which metrics and tools to use to standardize  
290 the data reported and to ease comparability. One respondent recommended to report  
291 additional quantitative data on the production of goods or services, energy and water  
292 consumption, effluents generation, non-GHG atmospheric emissions and solid waste volume,  
293 type and destination (at least), separated for each location;
- 294 • there is a lack of impact measurement standards on the five direct drivers of biodiversity loss  
295 and that the quantification of direct drivers will take time and resources and the reliance upon  
296 modeled data can lead to greenwashing.

297 *GSSB response:*

- 298 • *Disclosure 101-4 in the final Standard provides more detailed guidance on the criteria that an*  
299 *organization can consider to identify its most significant impacts on biodiversity, including how*  
300 *it can use the ENCORE and SBTN tools to identify which direct drivers should be reported.*
- 301 • *The guidance has been revised to clarify how to report information on the direct drivers for*  
302 *products and services in the supply chain with the most significant impacts on biodiversity*  
303 *(requirements 101-6-e and 101-6-f in the final Standard), including examples of tools that can*  
304 *be used.*
- 305 • *Requirements 304-2-d and 304-2-e in the Biodiversity Standard exposure draft (requirements*  
306 *101-6-b and 101-6-c in the final Standard) to report the type and quantity of resources used*

307 and the type and quantity of pollutants generated have been maintained. The resources used  
308 and the pollutants generated vary according to the type of activities. It is, therefore, not  
309 possible to specify the natural resources and pollutants that are relevant for all organizations.  
310 Note that 'resources used' has been changed to 'wild species harvested' in requirement 101-  
311 6-b in the final Standard.

- 312 • The guidance to requirement 304-2-g in the Biodiversity Standard exposure draft  
313 (requirement 101-6-f in the final Standard) has been revised to explain that an organization  
314 should use primary data. However, if this data is unavailable, an organization can use  
315 secondary or modeled data to obtain the required information. Although less accurate,  
316 information based on secondary or modeled data can provide useful insights to support an  
317 organization's management of its impacts. A recommendation has been included to report  
318 which information draws on primary, secondary, or modeled data and whether the  
319 organization plans to improve the accuracy of the data.

## 320 **b) Climate change**

321 A few respondents raised concerns about reporting on greenhouse gas emissions. Respondents  
322 stated that:

- 323 • it is not necessary as they are already reported under *GRI 305: Emissions 2016*;
- 324 • it may be challenging to report Scope 3 emissions;
- 325 • it is difficult to link greenhouse gas emissions to specific biodiversity impacts.

326 GSSB response: The requirement to report Scope 1, Scope 2, and Scope 3 greenhouse gas  
327 emissions has been removed. The reference to climate change as one of the direct drivers of  
328 biodiversity loss remains in the guidance of Disclosure 101-6 in the final Standard. The guidance also  
329 explains that an organization can report its greenhouse gas emissions using *GRI 305: Emissions*  
330 *2016*.

## 331 **c) Land and sea use change**

332 Some respondents commented on the requirement to report land and sea use change. These  
333 respondents requested clarification or additional information, and stated that:

- 334 • reporting on the conversion of modified ecosystems should be a requirement instead of a  
335 recommendation;
- 336 • the term 'cut-off date' should be clarified as well as the time period that should be accounted  
337 for when reporting on ecosystem conversion, and examples should be provided to increase  
338 comparability of reporting;
- 339 • a single ecosystem classification should be recommended to report ecosystem conversion,  
340 suggesting the classification from the UN System of Environmental Economic Accounting (UN  
341 SEEA) as it is used in the European Sustainability Reporting Standard on Biodiversity and  
342 ecosystems;
- 343 • the term 'land and sea use change' should be replaced by 'natural ecosystem conversion' or  
344 by 'land, freshwater and sea use change'.

345 One respondent indicated that organizations should also report their 'land use', which combines  
346 information on land cover and management intensity, and the threat status of the ecosystem.

347 GSSB response:

- 348 • The recommendation to report the type and size of modified ecosystems converted is now a  
349 requirement. See requirement 101-6-a-ii in the final Standard.
- 350 • The guidance on cut-off date and reference date has been clarified, including to explain the  
351 time period that should be accounted for when reporting on ecosystem conversion.
- 352 • The Biodiversity Standard exposure draft included a reference to the IUCN Global Ecosystem  
353 Typology (GET) that can be used to report the type of ecosystems. A footnote has been  
354 included in the final Standard to clarify that the UN SEEA and TNFD use classifications that  
355 are aligned with the IUCN GET.
- 356 • The name of the direct driver remains 'land and sea use change', in line with the IPBES  
357 Global Assessment report. The guidance has been clarified to explain that this direct driver  
358 covers terrestrial, freshwater, and marine ecosystems.

- 359 • *Land use is not included in addition or instead of ecosystem conversion as it is different from*  
360 *the direct driver of land use change. Impacts resulting from land use, such as intensification of*  
361 *practices, are captured under the changes to the state of biodiversity in Disclosure 101-7.*

362 **d) Overexploitation of resources**

363 A few respondents commented on the requirement to report overexploitation of resources. These  
364 respondents stated that the terms 'overexploitation' and 'sustainable levels' were unclear and need to  
365 be defined. One respondent indicated that it should be clarified that this direct driver covers wild  
366 species only, and not domesticated species such as crops.

367 *GSSB response: The direct driver of overexploitation of resources has been revised. It has been*  
368 *clarified that this direct driver refers to the exploitation of natural resources and information needs to*  
369 *be reported when the organization's exploitation of natural resources leads to its most significant*  
370 *impacts on biodiversity. Furthermore, it has been clarified that the requirement covers wild species.*

371 **e) Pollution**

372 A few respondents raised concerns that quantifying light and noise pollution is not feasible.

373 *GSSB response: The recommendations to report the decibels above the normal level and the*  
374 *duration of noise produced, and the lumens and duration of light produced have been revised to*  
375 *report instances that do not comply with legal requirements for permitted pollution levels.*

376 **f) Invasive alien species**

377 A few respondents commented on the requirement to report on invasive alien species. These  
378 respondents suggested to include guidance on authoritative references to identify invasive alien  
379 species.

380 *GSSB response: The guidance has been revised to include a reference to national regulations and to*  
381 *the Global Invasive Species Database and Global Register of Introduced and Invasive Species.*

382 **Disclosure 304-3 State of biodiversity (Disclosure 101-7 in the final**  
383 **Standard)**

384 **a) Causal link between an organization's activities and changes to the state of biodiversity**

385 A few respondents raised concerns that attributing changes to the state of biodiversity to the activities  
386 of one organization is not possible, because organizations are located in areas with different activities  
387 that also contribute to the impacts. Changes in the state of biodiversity are the result of the cumulative  
388 impacts of all those present within an area.

389 *GSSB response: The guidance to Disclosure 101-7 in the final Standard has been clarified to explain*  
390 *that changes in the state of biodiversity may reflect the cumulative impacts of the organization's*  
391 *activities and the activities of others. However, this information, together with information on direct*  
392 *drivers of biodiversity loss, helps to understand the organization's impacts on biodiversity and can*  
393 *inform the management of these impacts.*

394 **b) Reporting on affected ecosystems**

395 Some respondents commented on the requirement to report the condition of affected ecosystems.  
396 These respondents stated that it is challenging to measure and that additional guidance on how to  
397 define and measure ecosystem condition is needed. One respondent indicated that the most  
398 challenging aspect is to find the appropriate methods as it will depend on the unique circumstances of  
399 a site (e.g., type of activities and ecosystems).

400 *GSSB response: The guidance to Disclosure 101-7 in the final Standard has been revised to clarify*  
401 *the methods that can be used to measure ecosystem condition. The guidance draws on recent*  
402 *technical guidance that was published after the public comment period for the Biodiversity Standard*  
403 *exposure draft.*

404 **c) Reporting on affected species**

405 Some respondents commented on the criteria to identify the species that should be included in the  
406 reporting. They indicated that it is difficult to assess species that are sensitive to an organization's

407 activities and those that play a 'critical role in the ecosystem'. They also suggested clarifications to the  
408 list of criteria. One respondent suggested to require information for all species affected.

409 A few respondents commented on the option to report the species population size, raising concerns  
410 about the feasibility to report this information. One respondent supported the guidance on proxy  
411 indicators, indicating it provides a fair approach to reporting on population size.

412 *GSSB response: Given the challenge to assess affected species, the requirements to report the  
413 species name and extinction risk have been changed to a recommendation. The option to report the  
414 species population size has been maintained.*

#### 415 **d) Baseline information**

416 A few respondents commented that the guidance on baseline was unclear. These respondents stated  
417 that additional guidance on how to set the baseline and base year is needed, and that the concepts of  
418 baseline and reference condition are mixed up.

419 *GSSB response: The guidance has been revised to include references to best practices to conduct  
420 baseline studies, and to clarify the distinction between reference condition and baseline: a reference  
421 condition is used to calibrate the measurement of ecosystem condition over time, and it differs from a  
422 baseline which is the condition of the ecosystem for the base year.*

## 423 **Disclosure 304-4 Ecosystem services (Disclosure 101-8 in the final 424 Standard)**

#### 425 **a) Identifying ecosystem services**

426 A few respondents raised concerns about the feasibility to identify and report ecosystem services.  
427 There respondents mentioned it requires biodiversity expert level skills and one respondent also  
428 noted that it may be difficult to identify ecosystem services when there is no dependency on the  
429 ecosystem service.

430 A few respondents suggested requesting information about the method or tool used to identify  
431 ecosystem services and their beneficiaries, any prioritization (significant versus non-significant), and  
432 assumptions made.

433 *GSSB response: The requirement to report the ecosystem services and beneficiaries affected or  
434 potentially affected by the organization's activities has been maintained. Given the complexity to  
435 report supply chain related impacts, the requirement to report the ecosystem services and  
436 beneficiaries affected or potentially affected by suppliers' activities has been removed. In addition, the  
437 guidance has been revised to include additional tools and resources to identify ecosystem services,  
438 including the Natural Capital Protocol from the Natural Capital Coalition and the Corporate Ecosystem  
439 Services Review from the World Resources Institute. Finally, a reporting option has been included to  
440 explain if the organization engages with stakeholders to identify the ecosystem services and  
441 beneficiaries affected.*

#### 442 **b) Significant ecosystem services**

443 A few respondents noted that the term 'significant ecosystem services' is unclear and that there is no  
444 guidance on how to identify significant ecosystem services. A few respondents suggested clarifying  
445 that the organization is required to list all the ecosystem services that could be affected but explain  
446 the most prominent ones.

447 *GSSB response: The disclosure has been revised to focus on reporting the ecosystem services that  
448 are or could be affected as a result of the organization's most significant impacts, rather than  
449 reporting the significant ecosystem services. A recommendation has been included to describe the  
450 approach used to identify the ecosystem services reported.*

#### 451 **c) Dependencies**

452 A few respondents noted that the disclosure may benefit from including a section on dependencies to  
453 get a complete picture of the state of nature and risks related to ecosystem services.

454 *GSSB response: No changes were made. The GRI Standards are the only global standards with an  
455 exclusive focus on impact reporting for a multi-stakeholder audience. The Biodiversity Standard*

456 exposure draft focuses on the impacts an organization has on biodiversity. The dependencies on  
457 biodiversity are important to understand how an organization is affected by biodiversity loss.

## 458 **Disclosure 304-5 Management of biodiversity-related impacts** 459 **(Disclosure 101-2 in the final Standard)**

### 460 **a) Mitigation hierarchy**

461 A few respondents commented on the relevance of using the mitigation hierarchy to report the  
462 management of impacts. These respondents stated that:

- 463 • the mitigation hierarchy may not be applicable to all sectors and suggested to facilitate  
464 reporting on other impact measurement methodologies;
- 465 • it may not be relevant to report actions for each stage of the mitigation hierarchy given that it  
466 is project- and location-specific. Instead, it was suggested to report the commitment to the  
467 mitigation hierarchy and the mechanisms to ensure its rigorous application;
- 468 • it is important to stress that this is a hierarchy of steps and that the steps are to be taken in  
469 the mentioned order.

#### 470 GSSB response:

- 471 • *Reporting on the management of biodiversity impacts using the mitigation hierarchy has been*  
472 *maintained. The mitigation hierarchy is a well-established and recognized approach which is*  
473 *used across different sectors.*
- 474 • *The Biodiversity Standard exposure draft already mentioned that the mitigation hierarchy*  
475 *consists of a hierarchy of steps to be taken in a specific order and, therefore, no changes*  
476 *were made to that guidance.*

### 477 **b) Restoration**

478 A few respondents commented on the requirement to report ecosystem restoration. These  
479 respondents stated that:

- 480 • information on the quality of the ecosystem after restoration and whether it is restored to the  
481 same or a similar situation before the organization's activities should be reported;
- 482 • it may be meaningful to include indicators that measure restoration activities, including  
483 changing the recommendation to a requirement to report the ratio of area restored to the area  
484 affected;
- 485 • it may be meaningful to have sub-indicators for the different stages of restoration, as high  
486 quality restoration takes a long time and to encourage progressive restoration;
- 487 • the definition of area restored is unclear and should take into account situations where  
488 restoration or closure criteria are defined through community and other stakeholder  
489 engagement and endorsed by the regulator or governing agency;
- 490 • restoration and rehabilitation should be differentiated.

#### 491 GSSB response:

- 492 • *The requirement to report actions taken to restore affected ecosystems has been revised to*  
493 *include reporting the goals of the restoration and rehabilitation.*
- 494 • *The recommendation to report the size of the area restored has been changed to a*  
495 *requirement and has been expanded with a new requirement to report the size of the area*  
496 *under restoration or rehabilitation. New guidance has been provided on how that information*  
497 *can be compared to information reported under other disclosures. This new guidance*  
498 *replaces the recommendation to report the ratio of the area restored to the area affected.*
- 499 • *The guidance has been revised to include a recommendation to report the stage of the*  
500 *organization's restoration and rehabilitation actions.*
- 501 • *The guidance has been revised to clarify the definitions of restoration and rehabilitation. The*  
502 *requirement to report actions taken to restore affected ecosystems has been revised to*  
503 *include reporting how stakeholders are engaged throughout the restoration and rehabilitation*  
504 *actions.*
- 505 • *The requirements in the final Standard distinguish restoration from rehabilitation.*

506 **c) Offsets**

507 A few respondents raised concerns about the inclusion of reporting on offsets. These respondents  
508 stated that:

- 509 • biodiversity offsets are controversial and reporting on them can lead to greenwashing;
- 510 • the disclosure should include criteria for what is considered sustainable offsets, and an  
511 explanation of why offsets were used instead of alternative measures;
- 512 • the disclosure could include additional information such as the offset purpose, type, area,  
513 phase, delivery deadline, project targets, and associated co-benefits.

514 *GSSB response: A new requirement has been included to report additional information for each offset  
515 so that information users can assess the quality of the offset. The additional information includes:*

- 516 • *the goals;*
- 517 • *the geographical location;*
- 518 • *whether and how principles of good offset practices are met (e.g., additionality, ecological  
519 equivalence, and permanence);*
- 520 • *whether and how the offsets are certified or verified by a third party.*

521 **d) Progress**

522 A few respondents provided comments related to progress. A few respondents said that the results of  
523 the actions should be reported and one of those respondents further explained that it is important to  
524 know the scale or extent of those actions, for example, if 'avoidance' is very small in scale or extent  
525 while actions lower in the mitigation hierarchy, such as 'offsets', are much larger in scale or extent.  
526 Finally, one respondent mentioned that there is no clear guidance on the metrics to use and  
527 suggested using condition adjusted surface area, as in Disclosure 304-3, to understand whether  
528 mitigation actions positively affect the changes in the state of biodiversity.

529 *GSSB response:*

- 530 • *The requirement for restoration and rehabilitation asks for the total size of the area under  
531 restoration and rehabilitation, and area restored and rehabilitated. This can be used to  
532 measure progress of restoration actions over time.*
- 533 • *A requirement to report the goals of offsets has been added. An option to report the delivered  
534 outcomes in the case an offset has been finalized has been included in the guidance.*

535 **e) Biodiversity management plans**

536 A few respondents commented on the requirement to report the percentage of sites with the most  
537 significant impacts on biodiversity with management plans. These respondents stated that it is not  
538 clear how to calculate the percentage of sites with management plans, which actions it refers to, and  
539 if it covers plans that have already been implemented or if it also covers future plans. One respondent  
540 indicated that, for investors, it would be helpful to know the sites where actions have been taken and  
541 the sites where no actions have been taken, and why.

542 *GSSB response: Requirement 304-5-b in the Biodiversity Standard exposure draft (requirement 101-  
543 2-d in the final Standard) has been revised to list which of the operational sites with the most  
544 significant impacts on biodiversity have a biodiversity management plan and to explain why the other  
545 operational sites do not have a management plan. Guidance has been added to explain what  
546 information is included in a biodiversity management plan.*

547 **f) Synergies and trade-offs**

548 A few respondents commented on the requirement to report synergies and trade-offs between actions  
549 taken to manage biodiversity impacts and climate change impacts. These respondents stated that:

- 550 • it should encompass other synergies and trade-offs (e.g., desertification);
- 551 • it may be difficult to report as it is difficult to understand the connection between biodiversity  
552 and climate change;
- 553 • a narrative approach to this requirement is appropriate.

554 *GSSB response:*

- The focus on biodiversity and climate change has been maintained, as this is where most of the discussions are focused on and extending it to other topics will not be easy to report.
- The requirement has been maintained, but an example has been added in the guidance to clarify the synergies between actions to manage biodiversity and climate change impacts.

#### g) Downstream

One respondent asked how organizations that distribute products and services should report how they allow their clients to manage their negative impacts.

*GSSB response:* The scope of the disclosure has been clarified by including a recommendation in the guidance to report actions taken to manage impacts in an organization's downstream value chain.

## Disclosure 304-6 Halting and reversing the loss of biodiversity (Disclosure 101-1 in the final Standard)

### a) Targets to halt and reverse biodiversity loss

A few respondents suggested additional guidance be provided to explain the concept of 'science-based approach' and how organizations can apply such an approach. A few respondents suggested it may be helpful to also consider the need for organizations to monitor progress stemming from their policies and commitments to halt and reverse the loss of biodiversity.

*GSSB response:* The term 'science-based approach' has been replaced by 'scientific consensus' to align with the language used in the Sustainability context principle defined in GRI 1: Foundation 2021. Guidance has been included to clarify that national biodiversity strategies and action plans developed in the context of the Convention on Biological Diversity, or independent assessments of the ecological status of an area can be used to inform goals and targets based on scientific consensus. Recommendations have been added to report how the goals and targets are set, the baseline for the goals and targets, and the timeline for achieving the goals and targets. An example has been included in the guidance to clarify how to report progress toward the goals and targets, which is required to be reported for all goals and targets (see requirement 3-3-e-iii in GRI 3: Material Topics 2021).

## Disclosure 304-7 Access and benefit-sharing (Disclosure 101-3 in the final Standard)

### Summary of public comments on the first exposure draft of the Standard, and GSSB responses

#### a) Unclear scope

A few respondents indicated that the scope of the disclosure is unclear. These respondents stated that:

- the concept of access and benefit-sharing (ABS) is unclear and more guidance is needed;
- the number of ABS permits and agreements are not effective indicators of compliance, as provider countries have varying legislations or measures in place to regulate ABS, including no rules for ABS;
- the disclosure suggests that organizations should comply with ABS measures including in jurisdictions where no relevant regulations exist;
- patents are not directly covered under the scope of the Nagoya Protocol;
- that this weakens, rather than strengthens, the ABS Clearing-House, which is an official public repository of all relevant information on ABS.

One respondent proposed to replace the requirements with a description of the internal compliance systems and processes.

*GSSB response:* The requirements to report the number of ABS permits and ABS agreements have been replaced by new requirements to describe the process to ensure compliance with ABS regulations and measures and voluntary actions taken in addition to or in absence of regulations and measures. The requirement related to patents for inventions based on or derived from the utilization

602 of genetic resources or associated traditional knowledge has been removed. In the guidance it is  
603 explained that information on ABS can be found through the ABS Clearing-House.

#### 604 **b) Data confidentiality**

605 A few respondents indicated that the information required to be reported is often confidential,  
606 including the type and amounts of monetary and non-monetary benefits, how they are distributed to  
607 other stakeholders, and how they are monitored.

608 *GSSB response:* The requirements to report the type and amounts of monetary and non-monetary  
609 benefits shared and to describe how they support Indigenous Peoples, local communities, and the  
610 conservation and sustainable use of biodiversity have been removed. The requirements in the  
611 disclosure have been replaced by new requirements to describe the process to ensure compliance  
612 with ABS regulations and measures and voluntary actions taken in addition to or in absence of  
613 regulations and measures.

### 614 **Summary of public comments on the second exposure draft of the Standard,** 615 **and GSSB responses**

#### 616 **a) Clarity of the disclosure**

617 A majority of respondents indicated that the second exposure draft was clear and understandable. It  
618 is an improvement compared to the previous draft.

#### 619 **b) Distinction between 304-7-a and 304-7-b**

620 A majority of respondents indicated that the distinction between the process in requirement 304-7-a  
621 and the actions in requirement 304-7-b was not clear.

622 *GSSB response:* The guidance has been revised to clarify that:

- 623 • the information required under 304-7-a (requirement 101-3-a in the final Standard) covers  
624 instances where ABS regulations and measures are applicable to the organization;
- 625 • the information required under 304-7-b (requirement 101-3-b in the final Standard) covers  
626 instances where the organization takes voluntary actions to share the benefits arising from  
627 the use of genetic resources and associated traditional knowledge fairly and equitably when  
628 there are no ABS regulations or measures, and instances where an organization takes  
629 voluntary actions in addition to legal obligations.

#### 630 **c) New agreement under the UN Convention on the Law of the Sea**

631 One respondent indicated that in June 2023 a new agreement under the UN Convention on the Law  
632 of the Sea (UNCLOS) was adopted. This agreement has clauses on access and benefit-sharing.

633 *GSSB response:*

- 634 • Guidance has been added about the new agreement under the UNCLOS, as it covers access  
635 and benefit-sharing of marine genetic resources located in areas beyond national jurisdiction.
- 636 • The focus of the disclosure on access and benefit-sharing as mentioned in the Nagoya  
637 Protocol has been maintained. The guidance has been revised to include a reference to the  
638 new agreement under the UNCLOS and, if an organization has activities on the sea beyond  
639 national jurisdiction, an option to report if it implements processes and actions to ensure  
640 access and fair and equitable benefit sharing of marine genetic resources.



641 **Appendix 1. Participation to regional**  
 642 **events and webinars**

643 **Table 2: Overview of events and webinars**

Events	Date	Number of attendees
COP 15 - Nature is the new climate: What does this mean for your organization?	14 December 2022	N/A
COP 15 - Business and biodiversity: The essential role of global sustainability reporting standards and their impact on corporate decision making	14 December 2022	N/A
COP 15 - From A to Z with regulators, standard-setters and framework bodies	15 December 2022	N/A
Global webinar – morning session	15 December 2022	431 registrations, 220 attendees
Global webinar – afternoon session	15 December 2022	330 registrations, 151 attendees
Global Q&A webinar – morning session	18 January 2023	1219 registrations, 484 attendees
Global Q&A webinar – afternoon session	18 January 2023	828 registrations, 345 attendees
Global Q&A webinar – morning session	16 February 2023	1369 registrations, 523 attendees
Global Q&A webinar – afternoon session	16 February 2023	941 registrations, 355 attendees
Webinar for Latin America (in Spanish)	7 February 2023	203
Webinar for Latin America (in Portuguese)	8 February 2023	155
Webinar for Africa	14 February 2023	42
<b>Total</b>		<b>2054</b>

644

645 **Appendix 2. Public comment**  
 646 **submissions by stakeholder**  
 647 **constituency, and region**

648 **Table 3: Overview of the public comment respondents for the draft Biodiversity Standard**

Representation	Name	Region	Stakeholder constituency <sup>1</sup>
Individual	Abby Cho & Anthony Cheung	Asia	Investment institution
Individual	Lee Roberts & Ahmed Elamer	Europe	Mediating institution
Organizational	Global Cement and Concrete Association	Europe	Business enterprise*
Individual	Abulgasem ISSA	Middle East	Mediating institution
Individual	Ahmet Birsal	Europe	Mediating institution
Individual	Andrew Plumptre & Monica Eisenberg	North America	Civil society organization
Organizational	Ipieca	Europe	Business enterprise*
Individual	Beatriz Lombarde de Moraes	Latin America	Business enterprise
Individual	Bella Anis	Asia	Business enterprise
Individual	Bianca Nijhof	Europe	Business enterprise
Organizational	DOF Subsea	Oceania	Business enterprise
Organizational	Hog Watch Manitoba	North America	Civil society organization
Organizational	The Biodiversity Consultancy	Europe	Business enterprise
Individual	CA RAKESH CHOUDHARY	Asia	Mediating Institution*
Individual	Cara MacMillan	North America	Mediating institution
Individual	Caroline Grassl	Latin America	Mediating institution*

<sup>1</sup> Stakeholder constituencies marked by an asterisk have been reclassified from the option marked by respondents in the PCP questionnaire, which included more granular options (Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-government organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other)

Individual	Clare Ho	Asia	Investment institution
Organizational	Pure Strategies	North America	Mediating institution
Organizational	WWF-US	North America	Civil society organization
Individual	Dadan Firdaus	Asia	Mediating institution
Organizational	MRV Collective	North America	Civil society organization
Organizational	Quantum Energy, Inc.	North America	Business enterprise
Individual	David Hernan Tardini	Europe	Business enterprise
Organizational	I Care	Latin America	Mediating institution
Individual	ElenaBAKUN	Europe	Business enterprise
Organizational	Deakin University, IUCN Commission on Ecosystem Management	Oceania	Mediating institution
Individual	Farheen Khanum	Middle East	Business enterprise
Organizational	IUCN	Europe	Civil society organization*
Organizational	The Endangered Wildlife Trust	Africa	Civil society organization
Individual	GABRIEL Sarasin	North America	Business enterprise
Organizational	Morningstar Sustainalytics	Europe	Mediating institution
Organizational	Accountability Counsel	North America	Civil society organization
Organizational	Bayer AG	Europe	Business enterprise
Individual	Heather Elgar	Europe	Civil society organization
Individual	Hernando Echeverri	Europe	Mediating institution
Individual	Igor Bubenik	Europe	Business enterprise
Individual	Ines Garcia	North America	Business enterprise
Organizational	The Instituto de Pesquisa Ambiental da Amazônia (IPAM) [Amazon Environmental Research Institute]	Latin America	Civil society organization*
Individual	Jacobo Correa	Latin America	Business enterprise
Individual	James LEE	North America	Business enterprise
Individual	Jesus Antonio Mena Rodriguez	Latin America	Mediating institution*

Individual	Jinsong Yang	Asia	Mediating institution*
Organizational	International Air Transport Association	Europe	Business enterprise*
Organizational	INEGI	Latin America	Mediating institution*
Organizational	REPSOL	Europe	Business enterprise
Organizational	EcoVadis	Europe	Mediating institution*
Individual	Julian Nugroho	Asia	Business enterprise
Individual	Junji Ban	Asia	Mediating institution
Individual	Jyh-Horng Lin	Asia	Mediating institution
Organizational	actE.Pte.Ltd	Asia	Investment institution*
Organizational	Ceres	North America	Civil society organization
Individual	Kathleen Buckingham	North America	Business enterprise
Individual	National Indian Carbon Coalition	North America	Civil society organization*
Individual	Kenechukwu Onukwube	Africa	Civil society organization
Organizational	Ekama Development Foundation	Africa	Civil society organization
Organizational	The Lake House Foundation	North America	Investment institution
Organizational	GBIF: Global Biodiversity Information Facility	Europe	Civil society organization*
Individual	Laryssa Ron Esteves	Latin America	Business enterprise
Organizational	WWF France	Europe	Civil society organization
Organizational	Nokia	Europe	Business enterprise
Organizational	CSIR	Africa	Mediating institution
Individual	Mafalda Evangelista	Europe	Mediating institution
Organizational	South African National Biodiversity Institute	Africa	Mediating institution*
Organizational	Bâtirente	North America	Investment institution
Individual	Mario Keiling	Europe	Mediating institution

Organizational	European Bank for Reconstruction and Development (EBRD)	Europe	Investment institution
Individual	Martin Vaidiš	Europe	Mediating institution
Organizational	RLAM	Europe	Investment institution
Individual	Max Kolb	Europe	Civil society organization
Organizational	IUCN NL	Europe	Civil society organization
Organizational	NEI Investments	North America	Investment institution
Organizational	World Animal Protection	Europe	Civil society organization
Individual	MOLINA MOREJON VICTOR-MANUEL	Latin America	Mediating institution
Individual	Nabiha Megateli-Das	North America	Investment institution
Organizational	ISOS Group	North America	Mediating institution
Organizational	JEMA (The Japan Electrical Manufactures' Association), JEITA (Japan Electronics & Information Technology Industries Association), CIAJ (Communications and Information Network Association of Japan), JBMIA (Japan Business Machine and Information System Industries Association)	Asia	Business enterprise
Organizational	FEBEA	Europe	Business enterprise*
Organizational	IANSA	Latin America	Business enterprise
Individual	Olena Liakh	Europe	Mediating institution
Individual	Olga Cam	Europe	Mediating institution
Individual	Penny Lin	Asia	Business enterprise*
Individual	Peter Paap	Europe	Mediating institution
Individual	Petra Westerlaan	Europe	Mediating institution
Individual	Pinaki Dasgupta	Asia	Civil society organization
Individual	Praveen A	Asia	Mediating institution
Individual	Rachel Golden Kroner	North America	Mediating institution

Individual	Rafael Silva	Latin America	Business enterprise
Individual	Rebekah Janzen	North America	Business enterprise
Individual	Rhonda Rudnitski	North America	Business enterprise
Organizational	the Hive - Changing the nature of finance	Europe	Mediating institution
Individual	Sabine Müller	Europe	Business enterprise
Organizational	PLUSPETROL	Latin America	Business enterprise
Individual	Sanjay Molur	Asia	Civil society organization*
Individual	Sheila de Góis Nunes	Latin America	Labor organization
Individual	Silvia Siminelli	Europe	Mediating institution*
Organizational	Agroasesorias de Colombia	Latin America	Business enterprise
Organizational	ITALIAN FOUNDATION FOR BUSINESS REPORTING (O.I.B.R.)	Europe	Civil society organization
Organizational	Mastercube IoT LLP	Asia	Business enterprise
Organizational	New York City Comptroller	North America	Mediating institution*
Organizational	Natura &Co Latin America and Natura Cosméticos organizations.	Latin America	Business enterprise
Individual	Tim Lamont	Europe	Mediating institution
Organizational	UN Committee of Experts on Environmental-Economic Accounting	North America	Mediating institution*
Organizational	ISA	Latin America	Business enterprise
Organizational	S&P Global Ratings	Latin America	Investment institution*
Individual	Wayne Morgan / Colin Semotiuk	North America	Mediating institution
Individual	Wendy Chong	Asia	Business enterprise
Organizational	DHI Water and Environment Inc.	North America	Mediating institution
Organizational	Technische Universität Dresden	Europe	Mediating institution
Organizational	International Chamber of Commerce	Europe	Business enterprise*
Organizational	Dow	North America	Business enterprise
Organizational	BNP Paribas	Europe	Investment institution

Organizational	CDC Biodiversité	Europe	Investment institution
Organizational	World Benchmarking Alliance	Europe	Mediating institution
Organizational	NBIM	Europe	Investment institution
Organizational	Soluções Inclusivas Sustentáveis	Latin America	Civil society organization
Organizational	Evonik Industries	Europe	Business enterprise
Organizational	Association of British Insurers	Europe	Investment institution
Organizational	ICMM	Europe	Business enterprise
Organizational	PwC	Europe	Mediating institution
Organizational	CEBDS	Latin America	Business enterprise
Organizational	FAO	Europe	Mediating institution
Organizational	Value Balancing Alliance	Europe	Business enterprise

649 **Table 4: Overview of the public comment respondents for the re-exposure of draft disclosure**  
 650 **304-7 Access and benefit-sharing**

Representation	Name	Region	Stakeholder constituency <sup>2</sup>
Individual	Junji Ban	Asia	Mediating institution*
Individual	Emanuele Gemelli	Europe	Business enterprise*
Individual	André Francisco Pilon	Latin America	Mediating institution*
Individual	Jesuino Souza Araújo	Latin America	Mediating institution*
Organizational	ABA Fashions Ltd.	Asia	Business enterprise*
Organizational	Ekama Development Foundation	Africa	Civil society organization*
Individual	Natasha Tarampi	North America	Business enterprise*
Individual	Robert Blasiak	Europe	Mediating institution*
Individual	Shelter Lotsu	Africa	Mediating institution*
Organizational	TÜV SÜD Shanghai	Asia	Mediating institution*
Individual	Silvia Siminelli	Europe	Mediating institution*
Organizational	National Institute of Statistics and Geography (INEGI)	Latin America	Mediating institution*
Organizational	World Animal Protection	Europe	Civil society organization*
Organizational	International Chamber of Commerce (ICC)	Europe	Business enterprise*
Organizational	GCB Cocoa	Asia	Business enterprise*
Organizational	Nizmonia	Asia	Business enterprise*

<sup>2</sup> Stakeholder constituencies marked by an asterisk have been reclassified from the option marked by respondents in the PCP questionnaire, which included more granular options (Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-government organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other)