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1 **Item 02 – GRI Topic Standard Project**
2 **for Biodiversity – Final project**
3 **proposal**
4 **For GSSB discussion and approval**

Date	09 September 2021
Meeting	23 September 2021
Project	GRI Topic Standard Project for Biodiversity
Description	<p>This document sets out the final project proposal to review the <i>GRI 304: Biodiversity 2016</i> for GSSB discussion and approval.</p> <p>The GRI Board and Stakeholder Council were consulted on the draft project proposal, and no feedback has been received.</p>

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5 Contents

Project background	3
Project objectives	3
Division of responsibilities	4
Timeline.....	4

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6 Project background

7 As part of the [GSSB Work Program 2020-2022](#), the Global Sustainability Standards Board (GSSB)
8 has identified the review of *GRI 304: Biodiversity 2016* as a priority project for commencement in
9 2021. Since the GRI disclosures on biodiversity were last revised in 2006, the issue of biodiversity
10 has received significant attention in the global sustainable development agenda.

11 Biodiversity features as a key theme in the UN's 2030 Agenda for Sustainable Development. Both
12 governments and private sector organizations are being called upon to realize SDG 14 and SDG 15.
13 SDG14 is devoted to “conserve and sustainably use the oceans, seas and marine resources”¹. While
14 SDG 15 is devoted to “protect, restore and promote sustainable use of terrestrial ecosystems,
15 sustainably manage forests, combat desertification, and halt and reverse land degradation and halt
16 biodiversity loss”².

17 The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPES)
18 issued the global assessment report on biodiversity and ecosystem services in 2019³, highlighting
19 that biodiversity is declining in every region and issues an urgent call to halt and reverse the
20 unsustainable use of nature.

21 Over the past years, the United Nations have been working on the Convention on Biological Diversity,
22 a new global framework to reverse nature loss in the next decade. At the time of issuance of this
23 project proposal, parties to the convention are in ongoing negotiations of the post-2020 global
24 biodiversity framework with the aim to agree on the new convention at the upcoming meeting in
25 Kunming, China, in April-May 2022⁴. The Global Biodiversity Outlook 5⁵ and the first draft of the post-
26 2020 global biodiversity framework⁶ issued by the Convention on Biological Diversity form the basis
27 of the ongoing deliberations.

28 Project objectives

29 The project aims to review the *GRI 304: Biodiversity 2016* to represent internationally agreed best
30 practice and align with recent developments and the relevant authoritative intergovernmental
31 instruments in the field of biodiversity.

32 The revised Topic Standard enables an organization to publicly disclose its most significant impacts
33 on biodiversity and how it manages them. This disclosure enhances transparency on the
34 organization's impacts and increases organizational accountability. The revised Topic Standards will
35 contain disclosures that allow an organization to report information about its impacts consistently and
36 credibly. In doing so, the global comparability and quality of reported information on these impacts
37 supports information users in making informed assessments and decisions about the organization's
38 impacts and contribution to sustainable development.

39 The review includes but is not limited to the review of the current disclosures. The revised Topic
40 Standard can but does not necessarily have to build on the existing contents of the *GRI 304:
41 Biodiversity 2016*.

¹ <https://www.un.org/sustainabledevelopment/oceans/>

² <https://www.un.org/sustainabledevelopment/biodiversity/>

³ IPBES, *Global assessment report on biodiversity and ecosystem services of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services*, 2019.
<https://doi.org/10.5281/zenodo.3831673>

⁴ <https://www.cbd.int/article/new-dates-cop15-october-2021>

⁵ <https://www.cbd.int/gbo5>

⁶ <https://www.cbd.int/article/draft-1-global-biodiversity-framework>

42 **Division of responsibilities**

43 A Technical Committee will be formed to provide technical advice for the development of the revised
44 Topic Standard.

45 The Standards Division will draft the Topic Standard, and the GSSB will have oversight and final
46 approval over the Topic Standard before its release.

47 The project will be conducted in accordance with the [GSSB Due Process Protocol](#).

48 **Timeline**

49 This project is envisioned to commence in September 2021. Table 1, on the following page, outlines
50 the anticipated project duration.

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