

Item 03 – GRI Standards alignment changes with GRI 101: Biodiversity 2024

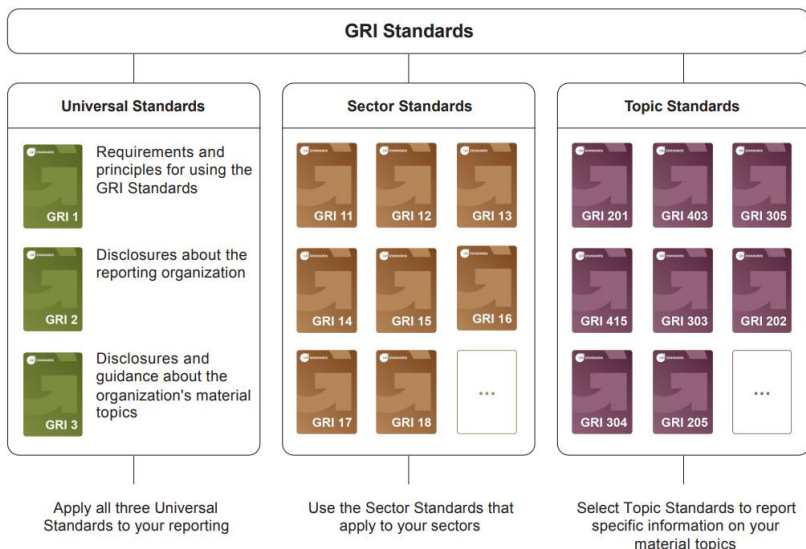
For GSSB information

Date	2 December 2025
Meeting	11 December 2025
Description	<p>With <i>GRI 304: Biodiversity 2016</i> being withdrawn on 1 January 2026, all references to <i>GRI 304</i> in GRI Standards must be replaced with references to <i>GRI 101: Biodiversity 2024</i>.</p> <p>At the GSSB meeting on 19-20 November, the GSSB approved changes to align the GRI Sector Standards (GRI 11, GRI 12, and GRI 13) with <i>GRI 101: Biodiversity 2024</i>.</p> <p>This paper provides an overview of additional minor changes to all GRI Standards and to GRI Topic Standards that will be implemented by 1 January 2026, for GSSB information.</p> <p>These changes do not affect reporting requirements for organizations in the same way as the GRI Sector Standards alignment changes approved by the GSSB in November 2025. Therefore, they are not subject to due process.</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.

Overview of alignment changes with GRI 101: Biodiversity 2024

All GRI Standards

Location	Revised text
<p>Introduction, System of GRI Standards</p> <p>Figure 1. GRI Standards: Universal, Sector and Topic Standards</p>	<p>Existing figure:</p> <p>Figure 1. GRI Standards: Universal, Sector and Topic Standards</p>  <p>The figure above will be updated to reflect the numbering of the upcoming Topic Standards, i.e., GRI 101 to GRI 108.</p>

GRI 413: Local Communities 2016

Location	Revised text
Disclosure 413-2 Operations with significant actual and	Internal sources of information about actual and potential negative impacts of operations on local communities can include:

<p>potential negative impacts on local communities</p> <p>Section: Guidance for Disclosure 413-2</p> <p>Page: 10</p>	<ul style="list-style-type: none"> • actual performance data; • internal investment plans and associated risk assessments; • all data collected with topic disclosures as they relate to individual communities. For example: <i>GRI 101: Biodiversity 2024</i>, <i>GRI 203: Indirect Economic Impacts 2016</i>, <i>GRI 301: Materials 2016</i>, <i>GRI 302: Energy 2016</i>, <i>GRI 303: Water and Effluents 2018</i>, <i>GRI 305: Emissions 2016</i>, <i>GRI 306: Waste 2020</i>, <i>GRI 403: Occupational Health and Safety 2018</i>, <i>GRI 408: Child Labor 2016</i>, <i>GRI 409: Forced or Compulsory Labor 2016</i>, <i>GRI 410: Security Practices 2016</i>, <i>GRI 411: Rights of Indigenous Peoples 2016</i>, and <i>GRI 416: Customer Health and Safety 2016</i>.
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