Decoding biodiversity impacts

A practical guide to corporate reporting on nature with the GRI Standards

Contents

Robin Hodess

CEO
Global Reporting Initiative

Foreword

Nature is a precious resource, and companies are navigating growing expectations to address their impacts on biodiversity. While understanding how to communicate credibly on nature is urgent, it is also complex.

Our Biodiversity Standard, *GRI 101*, provides a roadmap for reporting on nature impacts. It enables companies to communicate their actions with clarity and accountability.

The organizations featured in this e-book have led by example. As members of the GRI Community – our global network working together to advance sustainability reporting – they opted-in to a Biodiversity Pilot and became early adopters of *GRI 101*. Their case studies offer practical insights into effective biodiversity reporting.

This e-book helps organizations move ahead with meaningful reporting and tangible actions to protect nature.

Inside, you will find lessons learned from the experiences of these pioneering companies, alongside guidance and regional perspectives on reporting with our new Biodiversity Standard.

I hope these stories encourage you to take the next step in your biodiversity reporting journey. Information on impacts is necessary to make decisions for change and drive toward a sustainable future. This shift is essential, not only for nature, but to safeguard the world we leave for generations to come.

Introduction

This online publication is designed for organizations seeking practical support on biodiversity reporting. It brings together the experiences and lessons learned from four of the leading organizations – CDL, Coca-Cola HBC, Enel and JSW Steel – that took part in the GRI Community Biodiversity Pilot in 2024-2025, gaining first-hand experience on reporting with the new *GRI 101* Biodiversity Standard.

This pilot saw 14 companies from diverse sectors become early adopters of *GRI 101*, testing the Standard in real-world contexts. The case studies provide concrete examples of how companies can measure, manage and report their biodiversity impacts, with lessons and insights that can be adapted to different reporting journeys.

Through this e-book, you will also learn more about the value of reporting with our Biodiversity Standard – with perspectives from Elodie Chêne, who led the development of *GRI 101*, and Andrea Pradilla, Director of GRI Latin America, on the challenges of reporting in one of the world's most biodiverse regions. Alondra Palomino, Senior Manager of the GRI Community, shares how this program emerged and how Community members learn, collaborate, and build practical experience through similar initiatives. Finally, you will discover our key resources and support available to help you navigate biodiversity reporting effectively.

Together, these stories and resources are intended to address the practical challenges companies face when reporting on biodiversity.

Whether your company is just starting out or highly advanced in disclosure practices, we hope the following pages offer practical examples and insights to help turn your biodiversity commitments into action.

Biodiversity reporting with GRI 101

Elodie Chêne

Senior Standards Manager,
Global Reporting Initiative

As biodiversity loss accelerates, organizations are increasingly expected to understand, manage, and communicate their impacts on nature. Our work on the revised *GRI Biodiversity Standard* was guided by this urgent need for clearer, more consistent reporting. This process, which started at the end of 2021, culminated in the release of the new version of the Standard in January 2024.

As of January 2026, *GRI 101* is in effect for all GRI reporting. It is a clear, practical approach to help companies confidently measure and disclose their biodiversity impacts in ways that are effective and comparable. The Standard supports reporters to identify the direct drivers of biodiversity loss linked to their operations and supply chains, map where impacts occur, and assess their effects on ecosystems, and communities.

For organizations looking to strengthen their reporting, this Standard translates complex biodiversity challenges into actionable disclosures. *GRI 101* is grounded in an inclusive, multi-stakeholder process that reflects the input of leading experts from business, civil society, science, and the investment community. Its development was directly informed by more than a hundred contributions through a global consultation. This means the final Standard is credible, globally relevant and designed to meet the needs of reporters and information users.

Interoperability is essential to achieve streamlined reporting that avoids duplicated effort. That's why, anchored in the goals and targets of the Kunming-Montreal Global Biodiversity Framework, *GRI 101* ensures reporting on biodiversity impacts supports both national and global monitoring efforts.

It also aligns with leading frameworks, including the Taskforce on Nature-related Financial Disclosures, making it easier for organizations to respond to multiple biodiversity reporting expectations.

The Biodiversity Pilot was a first step to bring GRI 101 to life. By working closely with companies within the GRI Community, we explored how organizations can identify key biodiversity impacts, map sites of most significant impacts, and collect the data to assess effects on ecosystems.

Their experiences provide examples, guidance, and inspiration for other organizations, showing how the Biodiversity Standard can be applied in real-world scenarios.

As the pioneering companies featured in this publication demonstrate, reporting with *GRI 101* can be a strategic tool to manage biodiversity impacts, meet stakeholder needs, and show tangible contributions towards global biodiversity goals.

Andrea Pradilla

Director,
GRI Latin America

A view from Latin America

Latin America, my home region, hosts around half of the world's biodiversity and six of the 17 ‘megadiverse’ countries. From the Amazon, to the Andes, to the Caribbean Sea and the Pacific Ocean, it is home to life, rich resources, and natural wealth.

Yet, the region is under increasing pressure. Deforestation, mining, pollution, and unsustainable land use have brought steep declines in species populations, making Latin America the region facing the fastest biodiversity losses worldwide. Structural barriers to conservation are a key challenge. Access to financing is limited, with a critical gap between global targets and local resources. Insufficient data and transparency prevent key stakeholders from understanding impacts, allocating resources effectively, and translating commitments into tangible actions.

In this context, sustainability reporting is becoming an essential tool for companies and stakeholders navigating complex environmental, social and economic realities.

Recent research by GRI, Nuam and PwC, examining sustainability reports from 75 businesses across Colombia, Chile, and Peru, found 88% of them included biodiversity in their disclosures. We need these practices to extend further.

That is why our Competitive Business Program has enabled over 3,000 SMEs in the region to produce a GRI sustainability report for the first time.

GRI 101 is a practical framework for Latin American organizations to identify, measure and report their impacts on nature. Programs like the GRI Community Biodiversity Pilot, which included four companies from this region, show how the Standard is applied in practice, offering inspiration for other organizations seeking to strengthen transparency and articulate meaningful action to protect biodiversity. By embedding reporting and proactive management of nature-related impacts into their operations, Latin American organizations can lead globally and make a difference locally. Conservation, economic development and social equity are not mutually exclusive: together, we can shape a more resilient future for the region and beyond.

CASE STUDY

City Developments Limited (CDL)

Integrating new approaches to biodiversity reporting

By Esther An, Chief Sustainability Officer

Context

City Developments Limited (CDL) is a leading global real estate company with a network spanning 163 locations in 29 countries and regions. Listed on the Singapore Exchange, the Group is one of the largest companies by market capitalization. With over 60 years in real estate development, investment and management, CDL has developed over 50,000 homes and owns around 23 million square feet of gross floor area in residential for lease, commercial and hospitality assets globally.

CDL's consistent dedication to sustainability is embodied in its ethos, 'Conserving as We Construct', a guiding principle since 1995. The company's sustainability strategy recognizes and assesses the profound impact of business on nature and biodiversity. This strategy aims to strengthen CDL's commitment to a purpose-driven and resilient triple bottom line; add value to its stakeholders; and accelerate collective nature-positive action.

Exploring new reporting tools

Since 2016, reporting according to *GRI 304: Biodiversity 2016* has significantly aided CDL in understanding and managing its biodiversity impacts through a structured framework that emphasizes transparency and accountability. *GRI 304* helped CDL disclose and gain awareness on its impacts by:

- **Allowing location-specific reporting:** the disclosure of information about its operational sites in relation to protected areas and areas of high biodiversity value enable CDL to assess and understand potential nature-related risks.
- **Promoting management of significant impacts:** CDL has reported and gained awareness on significant direct and indirect impacts of its activities on biodiversity and how to manage them. In 2020, the company launched a Biodiversity Policy and in 2021 aligned it with Singapore's "City in Nature" vision, adding "Biodiversity Conservation" to CDL's list of material ESG issues.

- **Encouraging habitat protection and restoration:** disclose efforts related to the protection and restoration of habitats, fostering a proactive approach to biodiversity management.

By mandating the identification of biodiversity impacts across operations and supply chains, using the GRI Standards has guided CDL to utilize information and tools to conduct thorough risk assessments on its impact on nature. This includes understanding how its activities may contribute to biodiversity loss and identifying opportunities for mitigation and remediation.

Since 2010, CDL has been conducting Biodiversity Impact Assessments on greenfield sites adjacent to natural habitats before construction begins. These early assessments have enabled CDL to identify and mitigate environmental impacts before they occur. One significant success includes their Forest Woods condominium project, where the company carried out a comprehensive Environmental Impact Assessment that included biodiversity, traffic, public health, and more. CDL was able to successfully preserve two rare Black Morinda trees, balancing development with ecological responsibility.

In 2024, CDL became the first company in Singapore and Southeast Asia to publish a TNFD-aligned report within its annual Integrated Sustainability Report, underscoring the commitment to transparency and environmental responsibility. The inclusion of the TNFD LEAP (Locate, Evaluate, Assess, and Prepare) approach within *GRI 101: Biodiversity 2024* provided a structured and harmonized method to align and identify the most significant biodiversity-related impacts in accordance with other standards and disclosure frameworks. The TNFD and *GRI 101* both use consistent concepts like the five direct drivers of biodiversity loss defined by IPBES. By following the LEAP steps, CDL can effectively identify biodiversity impacts, ensuring alignment with *GRI 101* disclosures in the future.

CDL also adopted advanced tools like ENCORE and Xylo Systems to assess its nature-related dependencies and impacts from operations of wholly-owned and directly managed assets in Singapore. ENCORE was used to evaluate CDL's dependencies and impacts on ecosystem services across its value chain. Xylo Systems enabled them to monitor biodiversity at a granular level, evaluating species diversity and occurrences. CDL assessed a project area of over 238,000m², and found an average biodiversity index of 0.86.

Integrating these tools supported CDL to report its impacts comprehensively under *GRI 101* and the TNFD. However, some challenges remain. It is difficult to completely remove the effects of urban development on local biodiversity, especially when operating in highly urbanized cities like Singapore.

60
years in Real Estate development

29
countries of operation

50k
residences developed globally

18
years of sustainability reporting

Human disturbance, which is difficult to avoid because of the high density of residents and urban activity, has been identified as a key driver for species decline across CDL's sites. Consequences of biodiversity loss are not always easy to predict, and assessing long-term impacts continues to require improved data collection and monitoring.

Lessons learned

- **Early identification and prevention as part of Biodiversity Impact Assessments** is helpful to proactively think about preventing biodiversity loss, mitigating impacts, and ensuring the developments fit more harmoniously with the surrounding ecosystems.
- The use of data-driven tools Xylo Systems and ENCORE has shown CDL **the value of technology in enhancing the accuracy and effectiveness of biodiversity management.**
- **Interoperability** within frameworks such as GRI and the TNFD **makes reporting more efficient**, reducing duplication and driving meaningful action.
- The success that came with proactively carrying out environmental assessments and using advanced tools to monitor biodiversity has encouraged CDL to strengthen their commitment to finding better ways to balance sustainable development with the conservation of biodiversity.

> ***Having reported with GRI 304 Biodiversity for 8 years, it has provided us with a good foundation of knowledge to become the first corporate in Southeast Asia to publish a TNFD report."***
>
> **Esther An**
> Chief Sustainability Officer, CDL

CASE STUDY

Coca Cola HBC

Integrating SBTN into GRI reporting

By Galya Tsonkova - Head of Sustainability Reporting and Nature Programs

Context

Coca-Cola HBC is a growth-focused consumer packaged goods business and strategic bottling partner of The Coca-Cola Company. Its sustainability strategy focuses on climate, packaging, water, ingredients, nutrition, people and communities, and biodiversity. It is underpinned by a set of external commitments known as Mission 2025, further amplified by commitments to achieve a Net Zero carbon footprint by 2040 and net positive biodiversity by 2040.

Coca-Cola HBC started its journey with GRI around 2003/2004. Since then, the company has gradually updated its disclosures and implemented the new GRI Standards as they have been released, contributing to building its sustainability knowledge and capabilities. Adopting the GRI Standards enabled Coca-Cola HBC to better understand its environmental and societal impacts, as well as the interdependencies between the different ESG pillars. These insights led the company to implement a more comprehensive approach to managing its impact. Additionally, the use of the GRI Standards helped enhance Coca-Cola HBC's stakeholder engagement process, broadening its scope to encompass a more diverse range of stakeholder groups.

Coca-Cola HBC began reporting on biodiversity in 2013, but at the time, it lacked the depth of understanding and capability needed to make it a central focus. The company started with collecting information from direct operations and identifying manufacturing sites adjacent to areas that are legally protected or critical for biodiversity.

Biodiversity reporting with SBTN and GRI

In response to increasing external stakeholders' focus on biodiversity, the company issued a commitment in 2022 to achieve net positive impact on biodiversity in its value chain by 2040. Building on its experience with GRI reporting, the company joined the Science Based Targets Network (SBTN) engagement program and expanded its biodiversity data collection efforts.

Coca-Cola HBC currently reports on seven manufacturing sites in their direct operations that are adjacent to legally protected or critical to biodiversity areas. Those sites have started implementing biodiversity projects. In 2023, they undertook the mapping and materiality assessment on biodiversity across their value chain to set targets in areas that matter the most and to measure progress.

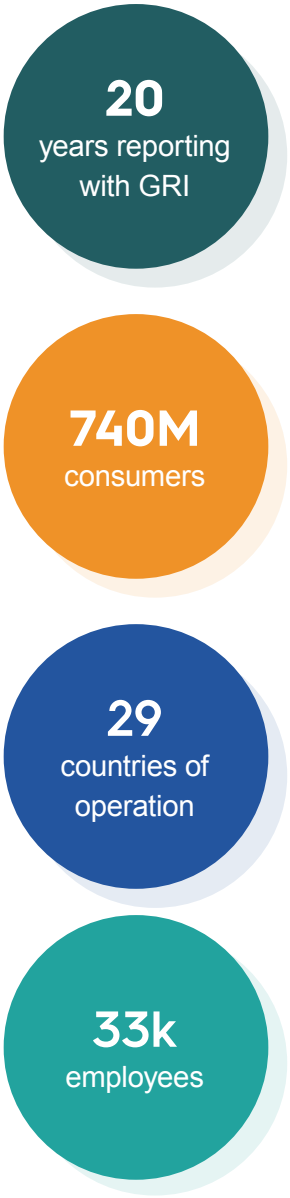
Following the SBTN guidelines, they separately treated the five drivers on biodiversity loss:

- Land and sea use change;
- Exploitation of natural resources;
- Climate change;
- Pollution;
- Introduction of invasive alien species.

The materiality assessment showed that the company's most significant impacts on biodiversity come from land conversion and water withdrawal in upstream activities, mainly from agricultural suppliers. Similar to its GHG emissions, the main impacts occur outside its direct operational control. This means that accurate assessment and credible target-setting become a challenge, as they require collecting data from upstream suppliers beyond the first tier, with whom the company does not directly engage with. This situation creates a methodological paradox: can the company have confidence and validate the accuracy of upstream data and assumptions?

Another challenge is the lack of precision of the tools used for calculating impacts and the state of nature, as they often rely on generic data, especially in emerging regions. For example, an external tool identified freshwater withdrawal 'hot' areas that were different from those mapped by the company when developing its water strategy. The company's water strategy is grounded in data and insights from external credible experts who conduct precise, local watershed-level studies, rather than using broad regional or global assessments. That's why the company applied this approach to its biodiversity assessment.

The underlying principle is clear: prioritize locally-specific data from credible sources and collaborate with internal cross-functional experts to achieve sensible outcomes.



Lessons learned

Starting from reporting with *GRI 304: Biodiversity 2016*, Coca-Cola HBC is now moving to using the SBTN guidelines and then *GRI 101: Biodiversity 2024*. The journey allowed the company to understand what the key aspects are to consider when implementing a biodiversity reporting strategy, including:

- **The importance of involving the key players early**; in their case, this was the Procurement team, Environmental team and other departments who had or could help the company collect and interpret relevant data.
- **Use credible external tools** – many of which are free of charge – **and local scientific research and studies**. If data or assumptions appear counterintuitive, critically evaluate them through the lens of business logic and organizational expertise.
- **Start mapping the value chain early**, even if the available information is not complete.
- **Ensure company targets are clear and actionable** to secure meaningful organizational alignment and support.

> *The GRI Standards always focus on impact and this perspective allows any company to disclose and act on the most important, relevant and material areas. We like the clarity and unequivocal way that GRI 101 is written, and the multiple guidance points it sets out. These help organisations like us understand, interpret, and build knowledge, and make the disclosure process smooth and logical."*
>
> **Galya Tsonkova**
> Head of Sustainability Reporting and Nature Programs

CASE STUDY

Enel

An integrative approach to biodiversity impact reporting with GRI, SBTN and TNFD

By Erika Cristina Calderara - Head of Environmental Performance Strategy & Reporting

Context

Enel Group operates in the energy sector, with a presence in 28 countries on five continents. It is the world's largest private operator in the renewable energy sector and the energy distribution sector, connecting over 69 million end users to the grids.

Biodiversity protection is one of the strategic objectives of Enel's Environmental Policy. The organization published in 2015 a specific Biodiversity policy that renewed in 2023 following the Kunming-Montreal Global Biodiversity Framework. Furthermore, Enel has adopted a Commitment on Biodiversity protection aiming to achieve No Net Loss of Biodiversity and No Net Deforestation for new infrastructure by 2030, commencing its adoption on selected projects in areas of high biodiversity importance in 2025. Enel has also adopted a No-Go commitment, with no new generation infrastructure built in areas designated as UNESCO Natural World Heritage Sites.

Enel measures and reports its biodiversity performance since 2020 through a set of KPIs developed in alignment with *GRI 304: Biodiversity 2016*, which are systematically applied across all generation sites and grid infrastructures. These KPIs are an essential tool for identifying priority species and habitats, enabling Enel to take the necessary actions to advance its commitments and strategic objectives. The company's reporting follows *GRI 304* requirements, encompassing the reporting of sites located in areas of high biodiversity and potentially affecting IUCN Red list species, and nature actions such as remediation and restoration projects.

Adopting an integrative approach

Enel has been a member of TNFD since 2021, and participated in the TNFD Pilot Program to test the new Framework during 2023. That same year the company refined its biodiversity assessment approach, transitioning from a sector analysis to a site-specific analysis. The company carried out a nature-focused DIRO (dependencies, impacts, risks) analysis across its different technologies in its main countries of operations.

Figure 1: Environmental Relevance Matrix (including both construction and operation activities) based on ENCORE Tool for preliminary data (ref. Sustainability Report 2023)

IMPACT FACTORS BY TECHNOLOGY	HYDRO	SOLAR	WIND	GEOTHERMAL	COAL	OIL & GAS	NUCLEAR	GRIDS
1.1 Use of terrestrial ecosystems	VR	R	R	R	R	R	R	R
1.2 Use of fresh water ecosystems	VR				NR	NR	NR	
2. Water withdrawal	R	NR		R	VR	VR	VR	
3. Emissions of climate-changing gases (GHG)	NR			NR	VR	R		NR
4.1 Air pollutants (non-GHG)	NR			R	R	NR	NR	
4.2 Water pollutants	R			NR	NR	NR	R	
4.3 Soil pollutants		NR	NR	R	R	NR	NR	R
4.4 Solid waste	R			NR	VR	NR	R	R
5. Disturbance factors	NR	R	R	R	NR	NR	R	R

VR Very Relevant R Relevant NR Not Relevant Not Applicable

Along with existing biodiversity performance indicators based on *GRI 304*, Enel followed the evaluation approach proposed by SBTN and the TNFD frameworks, aligned with the ESRS (European Sustainability Reporting Standards) indications, to identify and prioritize the location with the most significant impacts on biodiversity. The ranking of assets was carried out based on the estimated corresponding level of potential impact exerted, which was evaluated starting from the local natural conditions and the site-specific value of one or more impact indicators specific to the plant technology.

Enel assessed local natural conditions by leveraging its established biodiversity indicators, specifically those covered by Disclosure 304-1 to 304-4 in *GRI 304* and disclosure 101-7 in *GRI 101: Biodiversity 2024*. The evaluation focused on indicators and metrics related to habitat transformation, biodiversity significance (presence of protected areas, threatened species, and critical habitats), and ecological sensitivity (asset's location within water-stressed areas).

The assesment of the significance of impact drivers was carried out by adopting threshold values for the main impact KPIs for each technology. The site selection process extended beyond sites with significant impact KPIs, incorporating additional sites identified through the comprehensive operational analysis and monitoring tools adopted by the company.

This approach enabled the identification of priority locations (hotspots), i.e., operational sites or areas with the highest potential level of impact and risk, due to the simultaneous presence of ecological conditions and significant impact drivers. In 2024, Enel performed an in-depth investigation of part of the identified hotspots, according to the TNFD's LEAP methodology. This IRO (impacts, risks and opportunities) analysis examines the interaction of each technological asset with the local natural and biodiversity characteristics.

18
years working with GRI

69M+
end users

28
countries of operation

89 GW+
total energy generation capacity

Through this work, Enel seeks to develop a nuanced understanding of how its operational assets interface with local environmental contexts.

Lessons learned

Enel identified some challenges in implementing the TNFD LEAP approach and *GRI 101*, including:

- **Limited access to publicly available data and databases covering habitats and ecosystem services**, constraining in-depth environmental assessments.
- **Greater granularity of data spanning local to regional scales** would enable more sophisticated DIRO analyses and support the development of standardized global metrics. Such metrics would **enable better evaluations of a company's nature performance** and provide investors with robust guidelines.
- The **commodity and industrial components of supply chain analyses have significant gaps in available data and metrics**. The localized nature of biodiversity further complicates comprehensive supply chain analysis.

Enel found that the **combined adoption of the GRI requirements and the TNFD guidelines and metrics** allows companies to approach the biodiversity assessment at local and global levels:

- **GRI allows measurement of impacts at a global level**, through standardized KPIs, which are key elements for assessing the state of nature, as required by the TNFD guidelines.
- TNFD uses a holistic approach in assessing priority locations, considering the impact drivers as well as the state of nature; this analysis provides **valuable support for identifying the biodiversity impacts** as required by Disclosure 101-4 in *GRI 101: Biodiversity 2024.*
- Both GRI and the TNFD emphasize **prioritizing the locations with the most significant impacts** for action to halt biodiversity loss.

> ***This pilot showed how the integration of TNFD and GRI 101 can refine the biodiversity reporting, enabling comprehensive insights and alignment with global frameworks to drive an effective progress on environmental assessment."***
>
> **Cristiana La Marca**
> Head of Environment HSEQ, Enel Spa

CASE STUDY

JSW STEEL

Measuring and reporting biodiversity impacts: a journey towards “No Net Loss”

By Harshal Limdi - General Manager, Sustainability, and
Dr Satish Mishra - Head Environment, Vijayanagar works

Context

JSW Steel, the flagship business of the diversified US$ 24 billion JSW Group, is a leading steel manufacturing company in India. Over the last three decades, JSW Steel evolved from a single manufacturing unit to become India’s premier integrated steel plant with a capacity of 34.7 million tonnes per annum (MTPA) in India and the USA (including five MTPA under commissioning in India) The company's next growth phase aims to expand its total capacity to 50 MTPA by fiscal year 2030-31.

Steel production is resource-intensive, often requiring large land areas, raw materials (e.g. iron ore, coal, and limestone) and water. The interaction with biodiversity arises at several points throughout the plant's lifecycle, from construction to decommissioning.

Biodiversity reporting with *GRI 304: Biodiversity 2016* has been very useful to JSW Steel. *GRI 304* greatly improved its understanding on the proximity of their operations to high biodiversity areas, impact materiality assessment, and stakeholder engagement. It helped shape their strategy to address impacts, risks and opportunities related to biodiversity, with a focus on reducing the risk by mitigating its impacts on local ecosystems and species.

Assessing site-specific impacts

JSW Group has committed to achieving 'No Net Loss' by 2030, taking actions to understand and address how to measure progress towards this target in a scientific and verifiable way. For this reason, it conducted a site-specific assessment in their biggest steel plant at Vijayanagar, India, covering two local ecosystem types: tropical thorn forests and freshwater.

The Vijayanagar complex is the home of steel, cement, energy and paints businesses. The biodiversity No Net Loss assessment at the Vijayanagar aimed to determine periodic gains and losses of biodiversity in order to evaluate progress towards No Net Loss targets by calculating the negative and the positive biodiversity footprints for each ecosystem.

This assessment also intended to make recommendations to improve the positive biodiversity footprint to either achieve No Net Loss or convert those into net gains of biodiversity over the coming years. The Biological Diversity Protocol's double-entry bookkeeping method was used to calculate this.

For this evaluation, four points of reference to time were taken into account:

- The reference state of the ecosystems as a hypothetical starting point when the ecosystem conditions could be considered pristine;
- The phase of industrialization;
- The phase of loss of ecosystem structure and function;
- The ending point after ten years of implementing measures to improve the state of ecological features and species accounts;

JSW's approach to achieving their target of No Net Loss of biodiversity by 2030 follows the mitigation hierarchy to avoid, minimize and compensate negative impacts and to achieve net gains of biodiversity.

#1
steel company in India

2
countries of operation

7
years reporting with GRI 304: biodiversity 2016

6
sustainability awards

Lessons learned

- JSW found out that **large-scale afforestation activities** carried out along with the Karnataka Forest Department in an area of 6,300 hectares resulted in a **positive biodiversity footprint of 3,837 hectares so far**. Their aim is to increase this positive footprint to 5,116 hectares within the next five years.
- There was **significant improvement in the freshwater ecosystem** with positive gains over a 100-hectare area. JSW is aiming to increase these gains to a surface area of 167 hectares in the next ten years.
- This pilot assessment helped JSW to **prioritize 2-3 KPIs on how to measure No Net Loss**; for example, the presence or removal of invasive alien species.
- It also helps the company **prepare to report under *GRI 101: Biodiversity 2024* and the Taskforce on Nature-related Financial Disclosures (TNFD) framework.**

- All its **biodiversity-related interventions** related to biodiversity are now **tied to new *GRI 101* standard** which helps to ensure JSW's alignment with best practices and stakeholder expectations.
- The pilot has helped JSW to **understand how effectively the company applied mitigation hierarchy** by quantifying impacts of various initiatives taken over a period of time.

> ***GRI 304 greatly helped JSW to prepare disclosure reports using the Taskforce on Nature-related Financial Disclosures (TNFD) framework and anchored our efforts to quantify our impact on biodiversity, which in turn is shaping our strategy to achieve 'No Net Loss' of biodiversity by 2030."***
>
> **Prabodha Acharya**
> Chief Sustainability Officer, JSW Group

The GRI Community: where transparency meets sustainability

At GRI, we believe that sustainable change thrives through collaboration, shared learning, and collective action. The GRI Community brings this spirit to life, connecting more than 400 organizations globally, committed to sustainability reporting that drives real-world impact.

Our Community is a vibrant space where reporting organizations and sustainability consultants exchange insights in corporate transparency best practice. Whatever stage you are at in your reporting journey, the Community equips you with tools, knowledge, and strategic connections to accelerate progress.

The Biodiversity Pilot showed the GRI Community in action. The participants stepped into a hands-on learning experience, using *GRI 101* to identify and address their impacts on nature and collect decision-useful data. This groundbreaking initiative not only offered a peer-supported learning environment, but also set the stage for future pilot programs, where members will once again have the chance to lead the way in implementing upcoming standards. Beyond pilots like this one, the GRI Community offers a continuous journey of growth through reporting that has impact. Members gain early access to the latest reporting advice, training opportunities, and the chance to connect with other organizations and professionals across diverse industries and regions.

By sharing experiences and challenges, our members not only strengthen their own capabilities but also help raise the bar for transparency worldwide. Being part of the GRI Community means belonging to a space where innovation, experimentation and collaboration are the heart of what we do. For those of you who have been inspired by the Biodiversity Pilot, joining the GRI Community can open doors to contribute to a movement where corporate reporting is a catalyst for meaningful sustainability action.

John Knights

Director of Services,
Global Reporting Initiative

What's next?

With GRI's tools, guidance and expertise, your organization can track its biodiversity impacts, take meaningful action, and demonstrate to stakeholders your commitment to protecting nature. Access the support below to report with confidence, make smarter strategic decisions, and contribute to positive change that benefits people and planet.

GRI 101: Biodiversity 2024

Available for free, in multiple languages.

→ **Download the standard**

Deepen your expertise with the GRI Academy

The world's number one training provider for sustainability reporting offers the course *Charting a Greener Path: Reporting on Biodiversity with the GRI Standards*. Available in English and Spanish, it helps sustainability professionals and other stakeholders to deepen their understanding of biodiversity reporting.

→ **View the course in English**

→ **View the course in Spanish**

The GRI Community

A global network of more than 400 organizations, the GRI Community gives members access to expert guidance, learning programs and networking opportunities, as well as discounts on training and services. The companies featured here are all members of the Community and were among the first to adopt *GRI 101.*

→ **Join the community**

Gain expert reporting insights

With the support of GRI Report Services experts, you can receive actionable recommendations to ensure your sustainability report is easily navigable, understood by stakeholders, and aligned with the GRI Standards.

→ **Discover our services**

Enabling streamlined reporting on nature

Through our ongoing collaboration to support a seamless nature-related reporting system, GRI is working closely with the Taskforce on Nature-related Financial Disclosures (TNFD), and the Nature Positive Initiative. This includes a joint GRI-TNFD mapping to help companies align their reporting using the GRI Standards and the TNFD recommendations, along with case studies showing how GRI's impact materiality and the TNFD LEAP approach help identify nature-related risks and opportunities; and a dedicated GRI Academy course.

→ **Access the mapping**

→ **Read the case studies**

→ **Join the course**

Decoding biodiversity impacts

A practical guide to corporate reporting on nature with the GRI Standards

Mauritskade 64, 1092 AD Amsterdam, The Netherlands
www.globalreporting.org