GRI Topic Standard Project for Biodiversity – Exposure draft

Comments to be received by 28 February 2023

This exposure draft of the revised GRI Biodiversity Topic Standard is published for public comment by the Global Sustainability Standards Board (GSSB), the independent standard-setting body of GRI. This exposure draft is intended to replace *GRI 304: Biodiversity 2016*.

Any interested party can submit comments on this draft by 28 February 2023 via this online questionnaire. As required by the GSSB Due Process Protocol, only comments submitted in writing and in English will be considered. Comments will be published on the GRI website and considered a matter of public record. Instructions to submit comments are outlined on the first page of the online questionnaire.

An explanatory memorandum preceding the exposure draft summarizes the objectives of the project and the significant proposals contained within this exposure draft.

This draft is published for comment only and may change before official publication.

For more information, please visit the GRI Standards webpage. For questions regarding the exposure draft or the public comment period, please send an email to biodiversity@globalreporting.org.

Explanatory memorandum

This explanatory memorandum sets out the objectives for the review of *GRI 304: Biodiversity 2016,* the significant proposals contained in the exposure draft, and a summary of the GSSB's involvement and views on the development of the draft.

Objectives for the project

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

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

Biodiversity features as a key theme in the United Nations' 2030 Agenda for Sustainable Development. Both governments and private sector organizations are being called upon to realize Sustainable Development Goals (SDG) 14 and 15. SDG 14 is devoted to "conserve and sustainably use the oceans, seas and marine resources". While SDG 15 is devoted to "protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss".

The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) issued the global assessment report on biodiversity and ecosystem services in 2019, highlighting that biodiversity is declining in every region and issues an urgent call to halt and reverse the unsustainable use of nature.

At the time of issuance of this exposure draft, parties to the United Nations Convention on Biological Diversity are negotiating the post-2020 global biodiversity framework, which aims to stabilize biodiversity loss by 2030 and fully recover natural ecosystems by 2050. The first draft of the post-2020 global biodiversity framework proposes in its Target 15 that "all businesses (public and private, large, medium and small) assess and report on their dependencies and impacts on biodiversity". The revised GRI Biodiversity Standard could support organizations in meeting reporting obligations resulting from the adoption of this framework.

As outlined in the GSSB's Due Process Protocol, a multi-stakeholder technical committee was established in November 2021 to contribute to the revision of the Biodiversity Standard.

For more information on the project, consult the Project Proposal and the Terms of Reference of the Technical Committee.

Significant proposals

An exposure draft for the revised GRI Biodiversity Standard has been developed in line with the project objectives set out above. Notable changes and inclusions in this exposure draft are summarized below:

Facilitate reporting impacts across the supply chain. Reporting information on supply chains is key as the most significant impacts on biodiversity for many organizations is in their supply chains and not in their own operations. A sole focus on an organization's activities can lead to under-reporting or reporting on impacts that are not the most significant ones. The proposed disclosures require information on the organization's activities and on its suppliers' activities with the most significant impacts on biodiversity. Disclosures also include a recommendation to provide information on the downstream value chain, if available. See Disclosures 304-1 to 304-4.

Focus on the most significant impacts on biodiversity. Identifying, measuring, and reporting on all impacts on biodiversity can be challenging for many organizations, especially when taking their supply chains into account. The proposed disclosures focus on reporting information on the most significant impacts on biodiversity, not all impacts. Upcoming biodiversity frameworks, such as the Science

Based Targets Network (SBTN) and the Taskforce on Nature-related Financial Disclosures (TNFD), are developing methodologies to assist organizations to identify and prioritize the location of their most significant impacts. See Disclosures 304-1 to 304-5.

Emphasis on providing location-specific information on impacts. Impacts on biodiversity are site-specific. An understanding of the local context where an organization interacts with biodiversity is necessary to assess its impacts. Disclosure 304-1 requires specific information on the location of operational sites with the most significant impacts on biodiversity. It replaces Disclosure 304-1 in *GRI 304: Biodiversity 2016*. Disclosures 304-2 to 304-4 require information on impacts for each operational site reported under Disclosure 304-1.

New disclosure to report on the direct drivers of biodiversity loss (climate change, invasive alien species, land and sea use change, overexploitation of resources, pollution). Although less accurate than direct measurements of changes in the state of biodiversity (i.e., changes to species and ecosystems), information on direct drivers of biodiversity loss helps understand how an organization affects biodiversity. In turn, it informs which actions an organization needs to take to manage its impacts on biodiversity. It replaces requirement 304-2-a in *GRI 304: Biodiversity 2016* (see Disclosure 304-2).

New disclosure to report on the changes to the state of biodiversity. Requirements have been included to report the impact of an organization and its suppliers on ecosystems (i.e., the type, size, and condition of ecosystems affected or potentially affected), and the impact of an organization on species (i.e., the name and extinction risk of species affected or potentially affected). It replaces requirement 304-2-b and Disclosure 304-4 in *GRI 304: Biodiversity 2016* (see Disclosure 304-3).

New requirements on the impacts on people resulting from an organization's impacts on biodiversity. These requirements complement the disclosures in *GRI 411: Rights of Indigenous Peoples 2016* and *GRI 413: Local Communities 2016*. Proposed revisions include:

- reporting if the organization operates in proximity to areas of high biodiversity value that are important to indigenous peoples and local communities (see Disclosure 304-1);
- reporting the significant ecosystem services and the beneficiaries of these ecosystem services that are or could be affected by the organization or its suppliers (see Disclosure 304-4);
- the management of these impacts, including how the organization addresses the negative impacts of the transition to halt and reverse the loss of biodiversity on workers and local communities (see Disclosure 304-6); and
- reporting how the organization respects the provisions set out in the Nagoya Protocol to achieve the fair and equitable sharing of benefits arising from utilizing genetic resources and the associated traditional knowledge (see Disclosure 304-7).

New biodiversity-specific management disclosures. These additional disclosures are intended to complement Disclosure 3-3 in *GRI 3: Material Topics 2021*. The new disclosures focus on understanding how the organization:

- applies the mitigation hierarchy to manage its biodiversity-related impacts (see Disclosure 304-5 - this replaces Disclosure 304-3 in *GRI 304: Biodiversity 2016*); and
- aligns its policies and commitments with the upcoming Convention on Biological Diversity's post-2020 Global Biodiversity Framework and how it implements these policies and commitments (see Disclosure 304-6).

Revised definitions. The definition of 'natural ecosystem conversion' is proposed for inclusion in the *GRI Standards Glossary* (see Glossary). The following definitions are removed from the Glossary, as the terms are no longer used, or have been incorporated in the guidance of the exposure draft:

- area of high biodiversity value;
- area protected;
- area restored;
- protected area;

- significant impact on biodiversity.

More extensive guidance throughout the draft. This includes example templates for presenting the information for Disclosures 304-1 to 304-3 (see Table 1, Table 2, and Table 3).

GSSB involvement and views on the development of this draft

The GSSB appointed two of its members as sponsors for the review of *GRI 304: Biodiversity 2016*. The GSSB sponsors observed the TC process and attended most of their meetings.

The GSSB confirmed its support for the revisions to the GRI Biodiversity Standard when it voted to approve the draft for public exposure at its meeting on 17 November 2022.

The recording of the meeting can be accessed on the GSSB website.

Note on reading this document

This document includes generic text used in all GRI Standards. This text is highlighted in grey and cannot be changed – please do not comment on this text.

Underlined terms in the draft Standard indicate terms for which definitions have been provided. Most of these terms are already defined in the *GRI Standards Glossary 2021* – these definitions are highlighted in grey in the Glossary and cannot be changed. The proposed new definition is not highlighted in grey and is open for review.

GRI 304: Biodiversity 202X

Contents

Introduction

GRI 304: Biodiversity 202X contains disclosures for organizations to report information about their biodiversity-related impacts, and how they manage these impacts.

The Standard is structured as follows:

- Section 1 contains seven disclosures, which provide information about the organization's biodiversity-related impacts and how the organization manages these impacts.
- The Glossary contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The Bibliography lists authoritative intergovernmental instruments and additional references used in developing this Standard.

The rest of the Introduction section provides a background on the topic, an overview of the system of GRI Standards, and further information on using this Standard.

Background on the topic

This Standard addresses the topic of biodiversity.

Biological diversity, referred to as biodiversity, is the variability among living organisms from all sources, including terrestrial, marine, and other aquatic ecosystems and the ecological complexes of which they are a part; this includes diversity within species, between species, and of ecosystems. Biodiversity, therefore, includes three components of diversity: genes, species, and ecosystems.

Biodiversity is an essential characteristic of nature, which consists of environmental assets spread across the atmosphere, land, sea, and freshwater. An ecosystem is a dynamic complex of plants, animals, and microorganisms, interacting with each other and their non-living environment. Ecosystems are environmental assets that support the provision of ecosystem services, which are the flows of benefits from ecosystems to people, such as clean water and air.

Protecting and enhancing biodiversity ensures genetic diversity, the survival of animal and plant species, and the health of ecosystems. Biodiversity and ecosystem services contribute directly to local livelihoods and are essential for poverty reduction and sustainable development.

The post-2020 Biodiversity Framework of the UN Convention on Biological Diversity will set goals and targets to halt and reverse biodiversity loss and achieve its vision of living in harmony with nature by 2050. The Sustainable Development Goals, adopted by the UN as part of the 2030 Agenda for Sustainable Development, also include key targets related to halting biodiversity loss and promoting the sustainable use of natural resources under Goal 14: Life below water and Goal 15: Life on land.

An organization can have impacts on biodiversity through its activities, the activities of suppliers and entities downstream of the value chain, or a combination of those. These impacts can extend beyond the geographic locations where the activities of the organization, suppliers, and downstream entities are. Biodiversity-related impacts can also have social and economic consequences, including for indigenous peoples and local communities.

See references [1], [2], and [5] in the Bibliography.

System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information about its most significant impacts on the economy, environment, and people, including impacts on their human rights, and how it manages these impacts.

The GRI Standards are structured as a system of interrelated standards that are organized into three series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see Figure 1 in this Standard).

Universal Standards: GRI 1, GRI 2 and GRI 3

GRI 1: Foundation 2021 specifies the requirements that the organization must comply with to report in accordance with the GRI Standards. The organization begins using the GRI Standards by consulting *GRI 1*.

GRI 2: General Disclosures 2021 contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as its activities, governance, and policies.

GRI 3: Material Topics 2021 provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic.

Sector Standards

The Sector Standards provide information for organizations about their likely material topics. The organization uses the Sector Standards that apply to its sectors when determining its material topics and when determining what to report for each material topic.

Topic Standards

The Topic Standards contain disclosures that the organization uses to report information about its impacts in relation to particular topics. The organization uses the Topic Standards according to the list of material topics it has determined using *GRI 3*.

Figure 1. GRI Standards: Universal, Sector and Topic Standards

Using this Standard

This Standard can be used by any organization – regardless of size, type, sector, geographic location, or reporting experience – to report information about its biodiversity-related impacts. In addition to this Standard, disclosures that relate to this topic can be found in *GRI 303: Water and Effluents 2018*, *GRI 305: Emissions 2016*, *GRI 306: Waste 2020*, *GRI 411: Rights of Indigenous Peoples 2016*, and *GRI 413: Local Communities 2016*.

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined biodiversity to be a material topic:

- Disclosure 3-3 in *GRI 3: Material Topics 2021*;
- Any disclosures from this Topic Standard that are relevant to the organization's biodiversity-related impacts (Disclosure 304-1 through Disclosure 304-7).

See Requirements 4 and 5 in *GRI 1: Foundation 2021*.

Reasons for omission are permitted for these disclosures.

If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with, and provide a reason for omission together with an explanation in the GRI content index. See *Requirement 6 in GRI 1: Foundation 2021* for more information on reasons for omission.

If the organization cannot report the required information about an item specified in a disclosure because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the requirement by reporting this to be the case. The organization can explain the reasons for not having this item or describe any plans to develop it. The disclosure does not require the organization to implement the item (e.g., developing a policy), but to report that the item does not exist.

If the organization intends to publish a standalone sustainability report, it does not need to repeat information that it has already reported publicly elsewhere, such as on web pages or in its annual report. In such a case, the organization can report a required disclosure by providing a reference in the GRI content index as to where this information can be found (e.g., by providing a link to the web page or citing the page in the annual report where the information has been published).

Requirements, guidance and defined terms

The following apply throughout this Standard:

Requirements are presented in **bold font** and indicated by the word 'shall'. An organization must comply with requirements to report in accordance with the GRI Standards.

Requirements may be accompanied by guidance.

Guidance includes background information, explanations, and examples to help the organization better understand the requirements. The organization is not required to comply with guidance.

The Standards may also include recommendations. These are cases where a particular course of action is encouraged but not required.

The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the Glossary. The organization is required to apply the definitions in the Glossary.

Topic disclosures

Disclosure 304-1 Location of operational sites with the most significant impacts

REQUIREMENTS

The organization shall:

a. explain how it has determined which of its operational sites and its suppliers' operational sites have the most significant impacts on biodiversity;

b. report the geographic location (name and coordinates) and size in hectares of its operational sites with the most significant impacts on biodiversity;

c. report the geographic location (name and country or jurisdiction) of its suppliers' operational sites with the most significant impacts on biodiversity;

d. if the sites reported under 304-1-b are in, near, or contain portions of an area of high biodiversity value, report the name of and distance to these areas and whether these areas are:

i. legally protected areas;

ii. internationally recognized areas;

iii. other areas of high biodiversity value that are important to indigenous peoples and local communities;

iv. other areas of importance for biodiversity.

GUIDANCE

This disclosure provides information about the operational sites of the organization and its suppliers that cause or contribute to the most significant actual and potential impacts on biodiversity. It covers suppliers throughout the organization's supply chain, including those beyond the first tier.

If available, the organization can additionally report the information for entities downstream of the value chain with the most significant impacts on biodiversity.

This disclosure does not cover all operational sites that have an impact on biodiversity, only those with the most significant impacts. These operational sites are the focus of Disclosures 304-1 to 304-5 of this Standard.

For example, an organization may identify that its most significant impacts on biodiversity are related to sourcing certain products used to develop its own products and services. In this case, the organization can report the disclosures in this Standard for the sourced products and explain this under 304-1-a.

For an example of how to present information on requirements in Disclosure 304-1, see Table 1.

Guidance to 304-1-a

Requirement 304-1-a enables the organization to explain how it has determined which of its operational sites and its suppliers' operational sites have the most significant impacts on biodiversity.

Operational sites cover the areas where activities occur in air, land, and water. They include land, freshwater, or marine areas owned, leased, or managed by the organization or its suppliers, as well as areas where the organization or its suppliers can conduct their activities. Examples are a mining site owned by an organization, an offshore renewable energy site leased by an organization, a fishing ground where an organization's supplier operates, or a transport route used for airfreight. Operational sites include subsurface infrastructures under the land or seabed surface, such as underground mining tunnels, cables, and pipelines.

The organization should start by identifying all of its operational sites and its suppliers' operational sites before determining which of those sites have the most significant impacts on biodiversity. In some cases, the organization might be unable to identify all operational sites. This could be, for example, because the organization has diverse or multiple global operations or because its supply chain comprises many entities. In such cases, the organization may carry out an initial assessment or scoping exercise to identify general areas (e.g., product lines, suppliers located in specific geographic locations) where impacts on biodiversity are most likely to be present and significant. Once the organization has conducted the initial assessment or scoping exercise, it can identify the operational sites for these general areas and then identify and assess actual and potential impacts on biodiversity for these operational sites. See section 1 in *GRI 3: Material Topics 2021* for more information on how to do an initial assessment or scoping exercise.

To assess which sites cause or contribute to the most significant impacts on biodiversity, the organization should consider the extent to which its activities and its suppliers' activities lead or could lead to climate change, the introduction of invasive alien species, land and sea use change, overexploitation of resources, and pollution (direct drivers of biodiversity loss).

The organization should also consider the area that is or could be affected by its activities and its suppliers' activities. The area that is or could be affected, also known as area of influence, is not limited to the area within an operational site but can extend beyond it. The organization should report the range it has selected to determine the area that is or could be affected and explain why this range was selected. For example, an organization's activities lead to water pollution 50 kilometers from the source. Therefore, the organization selects a range of 50 kilometers to determine the area that could be affected by the pollution.

The organization should also consider the biodiversity value of the area that is or could be affected by its activities and its suppliers' activities. The significance of an impact can depend on the context in which the impact takes place. For example, an impact on biodiversity can be more significant when it takes place in an area of high biodiversity value compared to an area without high biodiversity value.

The assessment of which sites cause or contribute to the most significant impacts on biodiversity can be based on direct measurements or estimates. For example, to determine the extent to which its suppliers' activities lead or could lead to overexploitation of water resources, the organization can use direct measurements (e.g., volume of water withdrawal measured by its suppliers) or estimates (e.g., average sector data about water withdrawal).

To determine which negative impacts are more likely to be significant and the location of operational sites where those impacts occur, the organization can use the following:

- Natural Capital Finance Alliance's ENCORE (Exploring Natural Capital Opportunities, Risks and Exposure) with global data to assess impacts on species and ecosystems, such as STAR (Species Threat Abatement and Restoration Metric) or the Ecosystem Integrity Index.
- Guidance from the Taskforce on Nature-related Financial Disclosures (TNFD).
- Forthcoming guidance from the Science Based Targets Network (SBTN) and WWF Risk Biodiversity Filter.

The organization should report the methodologies, assumptions, and estimates used to identify which of its operational sites and suppliers' operational sites have the most significant impacts on biodiversity.

The organization is required to describe the process it has followed to determine its material topics under Disclosure 3-1 in *GRI 3: Material Topics 2021*. The information reported under 304-1-a complements the information reported under Disclosure 3-1.

See references [25] and [27] in the Bibliography.

Guidance to 304-1-b

The organization is not required to provide the geographic location of all its operational sites, only the geographic location of those that have or could have the most significant impacts on biodiversity.

The organization is required to provide the coordinates when reporting the geographic location of its operational sites. Where possible, the organization should also report polygon outlines or maps. A

polygon is a geographic feature defined by a series of grid references, points, or vertices connected to form an enclosed shape.

It may not be possible to provide the coordinates for the operational sites of transport and fishing activities. In these cases, for transport activities, the organization should report the coordinates of the locations of departure and arrival and the transport routes. For fishing activities, the organization should report FAO major fishing areas and subareas.

Operational sites include those where future operations have been announced and those no longer active.

See reference [15] in the Bibliography.

Guidance to 304-1-c

The organization is not required to provide the geographic location of all operational sites of its suppliers, only the geographic location of those that have or could have the most significant impacts on biodiversity.

The organization is required to provide the country or jurisdiction when reporting the geographic location of its suppliers' operational sites (e.g., a manufacturing site or a plantation). Where possible, the organization should also report the location within the country or jurisdiction (e.g., state, city, Exclusive Economic Zone) or a precise location, such as the coordinates, polygon outlines, or maps of its suppliers' operations. For transport activities, the organization should report departure and arrival locations and transport routes. For fishing activities, the organization should report FAO major fishing areas and subareas.

For each product with significant impacts on biodiversity, the organization should report the percentage of sourced volume for which origins are unknown. This information provides an understanding of the proportion of sourced volume for which biodiversity-related impacts are unknown to the organization.

See reference [15] in the Bibliography.

Guidance to 304-1-d

This requirement covers the operational sites of the organization. The organization should also report this information for its suppliers' operational sites under 304-1-b, if available.

The organization is required to report the distance only in cases where the sites are near an area of high biodiversity value. An operational site is near an area of high biodiversity value when the area falls within the range that was selected to determine the area that is or could be affected by the organization's activities. It does not need to report the distance if a site is in or contains portions of areas of high biodiversity value.

The organization should report the size of the high biodiversity value area within its operational sites. The organization can provide polygon outlines or maps to report if its operational sites in 304-1-a are in, near, or contain portions of areas of high biodiversity value.

If none of the organization's operational sites reported under 304-1-b are in, near, or contain portions of an area of high biodiversity value, a brief statement of this fact is sufficient to comply with the requirement.

Guidance to 304-1-d-i

Legally protected areas are designated by governments to achieve specific conservation objectives. Legally protected areas are established as part of the national protected areas system, or to fulfil a commitment to a regional or international convention or agreement which the government has signed. Such areas include terrestrial, freshwater, and marine protected areas.

To identify these legally protected areas, the organization can consult the World Database on Protected Areas, included in the Integrated Biodiversity Assessment Tool (IBAT).

Guidance to 304-1-d-ii

Internationally recognized areas consist of:

- Key Biodiversity Areas;

- UNESCO Man and the Biosphere Reserves;
- UNESCO Natural World Heritage Sites; and
- wetlands designated under the Ramsar Convention on Wetlands of International Importance (Ramsar sites).

To identify these internationally recognized areas, the organization can consult the World Database of Key Biodiversity Areas and the World Database on Protected Areas (including UNESCO Man and the Biosphere Reserves, UNESCO Natural World Heritage Sites, and Ramsar sites), included in the Integrated Biodiversity Assessment Tool (IBAT).

When reporting the Key Biodiversity Areas, the organization can specify for each area whether it is an Alliance for Zero Extinction (AZE) site.

See references [16], [17], [18], [19], and [22] in the Bibliography.

Guidance to 304-1-d-iii

Biological diversity underpins the provision of ecosystem services essential for local livelihoods, cultural diversity, and social well-being. Therefore, an organization's impacts on biodiversity can lead to impacts on the ecosystem services that indigenous peoples and local communities depend on for their livelihoods. Examples of areas of importance to indigenous peoples and local communities include Indigenous Peoples' and Community Conserved Territories and Areas (ICCA), areas under customary management by indigenous peoples and local communities or subject to customary harvest, and areas identified through the organization's environmental and social impact assessments. ICCAs can be identified using the ICCA Registry and are defined as 'natural and/or modified ecosystems containing significant biodiversity values, ecological services and cultural values, voluntarily conserved by indigenous peoples and local communities, both sedentary and mobile, through customary laws or other effective means'.

See references [4] and [7] in the Bibliography.

Guidance to 304-1-d-iv

Other areas of importance include those recognized for their biodiversity value at the site or regional level not reported under 304-1d-i to 304-1-d-iii. Examples of such areas include biodiversity hotspots, critical habitats[1], High Carbon Stock (HCS) and High Conservation Value (HCV) sites, Other Effective area-based Conservation Measures (OECMs), and wildlife corridors.

See reference [18] in the Bibliography.

[1] *International Finance Corporation Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources* (2012) defines critical habitats as 'areas with high biodiversity value, including (i) habitat of significant importance to Critically Endangered and/or Endangered species; (ii) habitat of significant importance to endemic and/or restricted-range species; (iii) habitat supporting globally significant concentrations of migratory species and/or congregatory species; (iv) highly threatened and/or unique ecosystems; and/or (v) areas associated with key evolutionary processes.

Disclosure 304-2 Direct drivers of biodiversity loss

REQUIREMENTS

The organization shall:

a. report its Scope 1, Scope 2, and Scope 3 greenhouse gas emissions using *GRI 305: Emissions 2016*;

b. for each site reported under 304-1-b and 304-1-c where invasive alien species are a direct driver of biodiversity loss, describe the activities that are responsible for the introduction of invasive alien species;

c. for each site reported under 304-1-b and 304-1-c where land and sea use change is a direct driver of biodiversity loss:

  i. describe the activities responsible for land and sea use change;

  ii. report the size in hectares and the type of natural ecosystem converted since the cut-off date or reference date;

d. for each site reported under 304-1-b and 304-1-c where overexploitation of resources is a direct driver of biodiversity loss:

  i. describe the activities responsible for the overexploitation of resources;

  ii. report the type and quantity of resources used and the species extinction risk, where applicable;

e. for each site reported under 304-1-b and 304-1-c where pollution is a direct driver of biodiversity loss:

  i. describe the activities responsible for pollution;

  ii. report the type and quantity of pollutants generated;

f. describe the processes used to monitor the direct drivers of biodiversity loss throughout its activities and supply chain;

g. report contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, and assumptions used.

GUIDANCE

This disclosure provides an understanding of the activities responsible for the direct drivers of biodiversity loss. It covers the activities of the organization and its suppliers on the sites reported under Disclosure 304-1. If the information is available, the organization should additionally describe the activities of downstream entities that are responsible for the direct drivers of biodiversity loss.

Through its activities, an organization can use natural resources as an input to its production processes (e.g., sand used in a construction project) or produce non-product outputs (e.g., pollutants or greenhouse gas emissions). These activities, responsible for the direct drivers of biodiversity loss, cause, contribute, or are directly linked to negative impacts on biodiversity.

Sometimes referred to as ‘pressures’ or ‘impact drivers’, direct drivers of biodiversity loss unequivocally influence biodiversity and ecosystem processes. Direct drivers of biodiversity loss can be natural and anthropogenic (i.e., caused by human activities).

The direct drivers of biodiversity loss considered in this disclosure reflect those identified through the IPBES global assessment, including climate change, invasive alien species, land and sea use change, overexploitation of resources, and pollution. These direct drivers can also lead to the fragmentation and degradation of ecosystems, which threaten biodiversity. The organization can use the IUCN Threat Classification Scheme to identify the direct drivers of biodiversity loss responsible for its most significant impacts.

Information on the activities responsible for the direct drivers of biodiversity loss should inform decisions on how the mitigation hierarchy could be applied to manage biodiversity-related impacts. See Disclosure 304-5 for more information on the mitigation hierarchy. The organization’s actions to

mitigate direct drivers of biodiversity loss and actions resulting in biodiversity gains (e.g., when the organization implements restoration) are reported under 304-5-a.

Under 304-2-b, 304-2-c-i, 304-2-d-i, and 304-2-e-i, the organization is required to describe the activities responsible for the introduction of invasive alien species, land and sea use change, overexploitation of resources, and pollution.

These requirements include activities of the organization and its suppliers that lead or could lead to cumulative impacts (e.g., the organization's water withdrawal, combined with the water withdrawal of another organization, has a significant impact on biodiversity).

They also include activities of third parties that result from the presence of an organization's activities or its suppliers' activities and that lead or could lead to significant impacts on biodiversity. For example, people moving to the area where a new project site will open (e.g., migrants cut down a forest to make space for their houses and crops) or people using new transport routes associated with the development of a new project site (e.g., people hunt for bushmeat in areas that were not accessible before). It is required to describe the activities of third parties that are responsible for these direct drivers of biodiversity loss. It is not required to report the information under 304-2-c-ii, 304-2-d-ii, and 304-2-e-ii resulting from the activities of third parties.

For invasive alien species, land and sea use change, overexploitation of resources, and pollution, the organization needs to report the information only for the direct drivers of biodiversity loss relevant to the operational sites reported under 304-1-b and 304-1-c. These direct drivers of biodiversity loss can vary by operational site. For example, in site A, the drivers of biodiversity loss are invasive alien species and pollution, and in site B, the driver of biodiversity loss is land and sea use change. In this case, the organization only needs to report the information on invasive alien species and pollution for site A, and on land and sea use change for site B.

If the location reported under 304-1-c is a country, jurisdiction, or location within the country or jurisdiction, the organization can use secondary or modeled data to report information on the direct drivers of biodiversity loss and explain this under 304-2-g.

If the precise location of its suppliers' operational sites is known (i.e., coordinates, maps, or polygon outlines), the organization should use primary data to report information on the direct drivers of biodiversity loss and explain this under 304-2-g.

For an example of how to present information on requirements in Disclosure 304-2, see Table 2.

See references [10], [21], [28], and [30] in the Bibliography.

Guidance to 304-2-a

Climate change alters the distribution, functioning, and interactions of species, reducing the capacity of ecosystems to adapt. Climate change leads to changes in temperatures and weather patterns that, in turn, affect species' habitats, food supply, migration patterns, and breeding seasons, among others. Sea level rise and ocean acidification also negatively affect marine organisms.

The greenhouse gas emissions emitted on a particular operational site do not lead to biodiversity loss in the direct vicinity of this site, but they contribute to the global change in climate that drives biodiversity loss. Therefore, an organization's greenhouse gas emissions, together with greenhouse gas emissions from other organizations, contribute to climate change as a direct driver of biodiversity loss.

If the organization has reported its greenhouse gas emissions under Disclosures 305-1, 305-2, and 305-3 in *GRI 305: Emissions 2016*, it can provide a reference to this information under 304-2-a and does not need to repeat the information.

Guidance to 304-2-b

Invasive alien species are animals, fungi and plants that are introduced, accidentally or deliberately, to an area outside of their natural geographical range and cause serious negative impacts on local biodiversity. Invasive alien species negatively affect biodiversity as they often lack predators in their new environment, allowing them to spread and become more abundant. They can carry diseases, outcompete or prey on native species, alter food chains, and change ecosystems by, for example, altering soil composition or creating habitats that are vulnerable to wildfires. These impacts can lead to local or global extinctions of species.

This disclosure does not cover the introduction of non-invasive alien species.

Activities responsible for introducing invasive alien species include those that have or could have introduced such species, such as transport and discharge of ballast waters. The organization should report the type of species when describing the activities responsible for introducing invasive alien species. For example, an organization transports ornamental plants to new areas, thereby introducing an invasive alien insect species.

See reference [20] in the Bibliography.

Guidance to 304-2-c

Land and sea use change refers to a change in the use or management of land and seascapes by humans, which may lead to a change in land cover. In this disclosure, natural ecosystem conversion is used to report land and sea use change.

The organization should also report the information required under 304-2-c-i and 304-2-c-ii for modified ecosystems that are converted by its activities or the activities of its suppliers. Modified ecosystems are areas that may contain a large proportion of plant and/or animal species of non-native origin, and/or where human activity has substantially modified an area's primary ecological functions and species composition. For example, an organization may acquire land occupied by agroforestry practices and convert it to urban settlements.

See reference [18] in the Bibliography.

Guidance to 304-2-c-ii

The organization should report which ecosystem classification it uses to identify the types of ecosystems. The organization can report ecosystem types using the biomes or ecosystem functional groups in the IUCN Global Ecosystem Typology. Alternatively, the organization can report according to a national classification or register. The organization can also report the type of ecosystem after conversion.

Ecosystem size refers to the size of the ecosystems within the operational sites, reported under 304-1-b and 304-1-c, which have been converted.

The Accountability Framework defines a cut-off date as 'the date after which deforestation or conversion renders a given area or production unit non-compliant with no-deforestation or no-conversion commitments, respectively'. Cut-off dates may differ between commodities (e.g., palm oil, rubber, and soy) and regions. Appropriate cut-off dates can be selected based on sector-wide or regional cut-off dates or those specified in certification programs and legislation, or based on the availability of monitoring data. More guidance on identifying appropriate cut-off dates can be found in Accountability Framework Operational Guidance on Cut-off Dates.

The organization should report the selected cut-off or reference dates and explain why it has determined them as appropriate.

If the organization cannot report the size of the natural ecosystem converted in its supply chain, it can report the percentage of volume sourced from suppliers determined to be conversion- or deforestation-free by product and describe the assessment methods used. Deforestation is a form of natural ecosystem conversion. Assessment methods can include monitoring, certification, sourcing from low-risk jurisdictions with no or negligible recent conversion, or sourcing from verified suppliers. To be deemed conversion- or deforestation-free, products must be assessed as not causing or contributing to natural ecosystem conversion, including deforestation, after an appropriate cut-off date.

See references [7] and [23] in the Bibliography.

Guidance to 304-2-d

Overexploitation of natural resources is associated with increased extraction rates of natural resources beyond sustainable levels. Resources that an organization may overexploit include wild animal and plant species and other natural resources such as water. The organization is only required to report on the resources that lead to its most significant impacts on biodiversity.

Guidance to 304-2-d-ii

The quantity of wild animal and plant species includes those harvested, sourced, and incidentally taken.

To report on the extinction risk of a species, the organization can use information from the IUCN Red List of Threatened Species. The organization can also report whether the wild animal or plant species is listed in one of the CITES Appendices. Species listed as vulnerable, endangered, or critically endangered under the IUCN Red List of Threatened Species or listed in the CITES appendices, are more likely to be overexploited. For example, an organization sourced two metric tons of Southern Bluefin Tuna, an endangered species, and one metric ton of Blacktip Shark, a vulnerable species.

When the organization overexploits water, it should report the total volume of water withdrawal and water consumption in megaliters from areas with water stress. The organization should refer to Disclosures 303-3 Water withdrawal and 303-5 Water consumption in *GRI 303: Water and Effluents 2018*[2] to report the quantity of water used at each operational site in areas with water stress.

See references [11] and [21] in the Bibliography.

Guidance to 304-2-e-i

Pollutants to air, water, and soil include substances (e.g., heavy metals, pesticides, solid waste) and other pollutants such as heat, light, noise, or vibrations.

The organization can provide a high-level description of how the pollution generated by its activities or by the activities of its suppliers leads to or can lead to an impact on biodiversity. For example, the organization can describe how the release of nitrogen fertilizers to surface water contributes to eutrophication in nearby waterbodies, resulting in the decline in local fish populations. It can also describe how noise or light created by an activity can disrupt wildlife species' breeding or migration behavior, resulting in a decline in the size of the location population.

Guidance to 304-2-e-ii

The organization is only required to report the type and quantity of pollutants that lead to the most significant impacts on biodiversity. The organization should use information from Disclosure 305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions in *GRI 305: Emissions 2016* to report its non-GHG air emissions. The organization should use information from Disclosure 303-4 Water discharge in *GRI 303: Water and Effluents 2018*, Disclosure 306-3 Significant spills in *GRI 306: Effluents and Waste 2016,* and Disclosure 306-5 Waste directed to disposal in *GRI 306: Waste 2020* to report on its soil and water pollution[3]. For noise pollution, the organization should report the decibels above the normal level and the duration of noise produced. For light pollution, the organization should report the lumens and duration of light produced.

The organization can use additional authoritative sources of information, for example, the TNFD Framework, to report on its pollution levels in cases where other GRI Topic Standards do not cover this.

See reference [28] in the Bibliography.

Guidance to 304-2-g

The organization is required to explain which methodologies it has used to measure the impacts of its activities and its suppliers. Examples of methodologies include field surveys, supplier surveys, and life

[2] The disclosures from other Topic Standards do not require information to be reported by operational site; they require aggregate information. The organization can refer to the original data sources used to compile the information for these disclosures to obtain the data by operational site. The disclosures from other Topic Standards do not require information to be reported for suppliers. However, the organization can use these disclosures to report this information for suppliers' operational sites.

[3] The disclosures from other Topic Standards do not require information to be reported by operational site; they require aggregate information. The organization can refer to the original data sources used to compile the information for these disclosures to obtain the data by operational site. The disclosures from other Topic Standards do not require information to be reported for suppliers. However, the organization can use these disclosures to report this information for suppliers' operational sites.

cycle assessments. Methodologies to collect data on the direct drivers of biodiversity loss rely on primary, secondary, or modeled data. Primary data is collected on-site through direct approaches such as field surveys. Secondary data has already been collected and can be used by the organization. The organization can use modeled data to estimate the direct drivers of biodiversity loss in the absence of primary or secondary data.

Disclosure 304-3 State of biodiversity

REQUIREMENTS

The organization shall:

a. for each site reported under 304-1-b, report the following information on affected or potentially affected ecosystems for the baseline and the current reporting period:

i. the ecosystem types;

ii. the ecosystem size in hectares;

iii. the ecosystem condition;

b. for each site reported under 304-1-b, report the following information on affected or potentially affected species for the baseline and the current reporting period:

i. the species name;

ii. the species extinction risk;

c. for each site reported under 304-1-c, report the condition of ecosystems that are or could be affected by its suppliers' activities;

d. report contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, and assumptions used.

GUIDANCE

This disclosure provides information about the changes in the state of biodiversity resulting from the organization's activities and the activities of its suppliers. The state of biodiversity is the holistic quality and condition of the components of biodiversity (genes, species, and ecosystems). Reporting on changes in genetic diversity is not included in the scope of this disclosure.

The organization can organize the information on the state of biodiversity into structured biodiversity accounts by providing statements of position and performance according to the Biological Diversity Protocol, if the information is available. Biodiversity accounts enable more accurate monitoring of gains and losses of biodiversity over time. They are also useful in tracking progress against targets to halt and reverse the loss of biodiversity.

For an example of how to present information on requirements in Disclosure 304-3, see Table 3.

See reference [13] in the Bibliography.

Guidance to 304-3-a

This requirement provides information on the type, size, and condition of ecosystems affected and potentially affected by all direct drivers of biodiversity loss reported under 304-2. Information on the type and size of ecosystems affected by land and sea use change is reported under 304-2-c.

When reporting information on the ecosystem affected and potentially affected, the organization needs to consider the area affected by its activities within the sites reported under 304-1-b and beyond, if relevant. Ecosystems affected or potentially affected include natural ecosystems and ecosystems modified by human activities. The state of the overall ecosystem within which the sites are located is not required for reporting. For example, an organization owns a soy plantation in the Amazon. The organization is required to report information on the type, size, and condition of the ecosystems in the area affected by the organization, not the entire Amazon.

By providing baseline information and information for the current reporting period, the organization reports on the changes in the state of biodiversity to provide insights into the overall health of the ecosystem it affects or potentially affects over time. This information can help inform the organization's strategy to manage its impacts on biodiversity.

Guidance to 304-3-a-i

The organization should report which ecosystem classification it uses to identify the types of ecosystems. The organization can report ecosystem types using the biomes or ecosystem functional

groups in the IUCN Global Ecosystem Typology. Alternatively, the organization can report according to a national classification or register.

See reference [23] in the Bibliography.

Guidance to 304-3-a-ii

Ecosystem size, also referred to as ecosystem extent, refers to the spatial area of the ecosystem affected or potentially affected by the organization's activities through its contribution to the direct drivers of biodiversity loss reported under 304-2.

Guidance to 304-3-a-iii

Ecosystem condition can provide information on the ecological integrity and intactness of the ecosystem and its capacity to supply ecosystem services now and in the future. It is measured by the following characteristics: ecosystem composition, function, type of landscape or seascape, physical condition, and structure.

The organization should identify the most relevant ecosystem characteristics. It should use indicators that reflect the direct drivers of biodiversity loss. For example, if an organization affects the condition of a forest by harvesting timber, it can report the number of trees per hectare, the age of trees, and the percentage of trees with diseases as key indicators to determine the overall condition of the forest.

Examples of indicators to measure ecosystem condition are the Biodiversity Intactness Index, Ecosystem Integrity Index, Mean Species Abundance, and Potentially Disappeared Fraction. The organization should explain how it has measured the ecosystem condition under 304-3-d.

The organization can also report by using quality-adjusted hectares, a standard measurement of ecosystem condition. Quality-adjusted hectares measurement combines the ecosystem size with a measure of the ecosystem condition compared to a reference state. It can be used to develop biodiversity accounts. The organization can use the Biological Diversity Protocol and UNSEEA's Ecosystem Accounting when using quality-adjusted hectares.

The baseline is used to measure the changes in the state of biodiversity over time. The organization should report how it has determined the baseline under 304-3-d. For instance, the baseline may be a pristine or intact ecosystem, the use of sectorial or location cut-off dates, the start of an organization's activities, or the organization's commitments, including no net loss or net gain of biodiversity. The organization can refer to the cut-off dates for land and sea use change reported under 304-2-c. The organization should report the year corresponding to the baseline.

See references [4], [28], and [32] in the Bibliography.

Guidance to 304-3-b

In addition to ecosystem size and condition, information on species affected or that could be affected by the organization provides a better understanding of its impacts on biodiversity.

The organization is not required to report information for all species. The organization is only required to report information on species identified as affected or potentially affected that meet any of the following criteria:

- are sensitive to the organization's activities and the drivers of biodiversity loss;
- are legally protected by local, national, or international laws and conventions;
- are a priority species at the local, national, or international level (e.g., a species listed as threatened on the international IUCN Red List);
- have a critical role in the ecosystem;
- have a significant cultural or economic role for stakeholders (e.g., hunting, harvesting, pollination).

The organization can report additional information on species, such as population size. Population size can be measured by the number of mature individuals or the number of breeding pairs. When the population size is unavailable, the organization can report the habitat size or population trends.

Guidance to 304-3-b-ii

The international, regional, and national IUCN Red Lists are key tools in determining the species extinction risk. The IUCN Red Lists classify species extinction risk as critically endangered, endangered, vulnerable, near threatened, and least concerned. The extinction risk of a species may differ at the global, regional, and national levels. For example, a species is listed as threatened on a national level while being listed as least concerned at the global level. The organization must report all extinction risks if a species is on the global, regional, or national IUCN Red Lists.

See reference [21] in the Bibliography.

Guidance to 304-3-c

For each location reported under 304-1-c, the organization should report the information on ecosystem condition specified under requirement 304-3-a-iii. If the location reported under 304-1-c is a country, jurisdiction, or location within the country or jurisdiction, the organization can use secondary or modeled data to report information on ecosystem condition and explain this under 304-3-d.

If the precise location of its suppliers' operational sites is known (i.e., coordinates, maps, or polygon outlines), the organization should report the information on ecosystem type, size, and condition specified under requirement 304-3-a. The organization should also report information on species name and extinction risk as specified under requirement 304-3-b.

Guidance to 304-3-d

The organization is required to explain which methodologies it has used to measure the impacts of its activities and its suppliers. Examples of methodologies include field surveys, supplier surveys, and life cycle assessments. Methodologies to collect data on the state of biodiversity rely on primary, secondary, or modeled data. Primary data is collected on-site through direct approaches such as field surveys. Secondary data has already been collected and can be used by the organization. The organization can use modeled data to estimate the state of biodiversity in the absence of primary or secondary data.

Modeled data are issued from models that quantify how the magnitude of different direct drivers of biodiversity loss affects the state of biodiversity. These models use globally collected data, and the results are applied locally to estimate how the organization's activities can cause or contribute to changes in ecosystem condition. They include geospatial data layers that can be used to identify changes in the size and condition of ecosystems, such as the level of habitat fragmentation and connectivity, or identify species that may be present at specific sites.

Disclosure 304-4 Ecosystem services

REQUIREMENTS

The organization shall:

a. for each site reported under 304-1-b, list the significant ecosystem services and beneficiaries that are or could be affected by the organization's activities;

b. for each site reported under 304-1-c, list the significant ecosystem services and beneficiaries that are or could be affected by the suppliers' activities;

c. explain how the ecosystem services and beneficiaries are or could be affected.

GUIDANCE

Ecosystem services are commonly divided into the following categories: provisioning services, regulating and maintenance services, and cultural services. Provisioning services contribute to benefits extracted or harvested from ecosystems (e.g., timber in a forest, freshwater from a river, or food from agroecosystems). Regulating and maintenance services result from the ability of ecosystems to regulate biological processes and influence climate, hydrological, and biochemical cycles, thereby maintaining environmental conditions beneficial to people (e.g., forests preventing soil erosion). Cultural services are the non-material benefits people (beneficiaries) obtain from ecosystems through spiritual enrichment, cognitive development, reflection, recreation, and aesthetic experiences (e.g., the recreational value of a forest or a cultural heritage landscape that is of importance for a local community).

Biodiversity plays an important role in maintaining the quality, quantity, and resilience of ecosystems and it provides ecosystem services that beneficiaries rely upon now and in the future. The diversity of genes, species, and ecosystems provides a greater range of ecosystem service options. In addition, the presence of a diversity of organisms (e.g., multiple species or the genetic diversity within them) performing a given function within an ecosystem boosts the ability of that ecosystem to maintain functionality and supply ecosystem services. A change in the state of biodiversity can lead to changes in ecosystem services. This, in turn, can have an impact on the beneficiaries of these ecosystem services.

This disclosure gives insight into the ecosystem services and beneficiaries that are or could be affected by the organization and its suppliers, resulting from the impacts on biodiversity reported under Disclosure 304-3. It does not cover ecosystem services that the organization or its suppliers depend on that are or could be affected by others, such as governments, local communities, or other organizations.

The organization can use the Natural Capital Finance Alliance's ENCORE and TNFD guidance, which draws on the United Nations' SEEA Ecosystem Accounting, to identify ecosystem services.

ENCORE lists the ecosystem services by sector and indicates their importance to the sector. SEEA Ecosystem Accounting lists ecosystem services in Table 6.3: Reference list of selected ecosystem services. It also lists ecosystem services in Annex 6.1: Initial logic chains for selected ecosystem services and links them to common ecosystem types and main beneficiaries.

See references [4], [24], [25], and [28] in the Bibliography.

Guidance to 304-4-a and 304-4-b

An organization's activities and the activities of its suppliers can have negative or positive impacts on the provision of ecosystem services resulting from their impacts on biodiversity. A negative impact can lead to a decrease in the quantity, quality, and resilience of the services provided by these ecosystems. Conversely, a positive impact on ecosystems can lead to an increase in the quantity, quality, and resilience of the services they provide. This can have an impact on the beneficiaries of these ecosystem services.

Requirements 304-4-a and 304-4-b entail listing the ecosystem services affected or that could be affected by the organization and its suppliers, respectively, and the beneficiaries of these ecosystem services. Beneficiaries can include indigenous peoples, local communities, and other organizations. It can also include the organization and its suppliers.

If the information is available, the organization should also list the ecosystem services and their beneficiaries, which are affected or could be affected by the activities of its downstream entities.

The organization is not required to list all ecosystem services that are affected or could be affected by its activities and its suppliers' activities, only those that are significant. It is up to the organization to determine which ecosystem services it considers significant to report under 304-4-a and 304-4-b. The organization should explain how it has determined which ecosystem services are significant. See Table 13 in the TNFD framework beta v0.2 for more information on identifying significant ecosystem services.

For example, a community of indigenous peoples depends on pollination services to fertilize their crops. A decline in the number of bees caused by the organization's activities can lead to a decrease in pollination services. If the crops are not properly pollinated, they may not bear fruit. This ecosystem service is significant for the community of indigenous peoples as it sustains their livelihoods.

See reference [28] in the Bibliography.

Guidance to 304-4-c

Requirement 304-4-c entails explaining how the ecosystem services reported under 304-4-a and 304-4-b are affected or could be affected by the organization and its suppliers.

The organization can explain whether the ecosystem services have decreased or increased. The organization can also explain how its activities, or the activities of its suppliers, lead to a change in ecosystem services and what is the impact of that change on the beneficiaries. For example, the organization can explain that cutting trees in the forest has resulted in a decrease in food provisioning services, which has a negative impact on the local community that needs to find an alternate food source. In another example, the organization can explain that switching to agroforestry has resulted in an increase in soil erosion control services, which has a positive impact on the local community that will face fewer risks from flooding.

Disclosure 304-5 Management of biodiversity-related impacts

REQUIREMENTS

The organization shall:

a. describe actions taken to manage the direct drivers of biodiversity loss reported under Disclosure 304-2 using the mitigation hierarchy, including:

  i. actions to avoid negative impacts;

  ii. actions to minimize negative impacts;

  iii. actions to restore ecosystems;

  iv. actions to offset residual negative impacts;

  v. transformative actions, including additional conservation actions;

b. report the percentage of sites reported under 304-1-b with management plans that describe how the actions taken are implemented;

c. report whether and how it enhances synergies and reduces trade-offs between actions taken to manage its biodiversity impacts and its climate change impacts;

d. report contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, and assumptions used.

GUIDANCE

This disclosure provides information on the actions taken to manage the organization's direct drivers of biodiversity loss and its impacts on the state of biodiversity and ecosystem services reported under Disclosures 304-3 and 304-4.

The mitigation hierarchy is a tool for managing an organization's impacts related to biodiversity. It consists of a hierarchy of steps, including avoidance, minimization, restoration, and offset. An organization should prioritize actions to avoid negative impacts and minimize those impacts when avoidance is not possible. Restoration measures should be implemented when negative impacts cannot be avoided or minimized. Offsetting measures may also be applied to residual negative impacts only after all other measures have been applied. Building on the mitigation hierarchy, the SBTN's Action Framework covers actions to avoid potential negative impacts, reduce actual negative impacts, regenerate and restore ecosystems, and transform the socio-economic systems in which organizations are embedded.

See references [8], [18], and [26] in the Bibliography.

Guidance to 304-5-a

This requirement covers actions to manage impacts from the organization's own activities and its suppliers. It also covers actions taken to manage impacts at an operational site, other specific geographic locations, and at the organizational level (e.g., a ban on sourcing a certain product across the entire organization).

The organization should describe the traceability mechanisms it uses to source products from ecosystems managed to maintain or enhance biodiversity and avoid natural ecosystem conversion and overexploitation of resources. The organization should describe actions taken to improve traceability and explain whether it sources products certified by a third party. Third-party certification can provide assurance that the products sourced adhere to sustainable management practices. The organization should explain how these certification schemes help manage impacts on biodiversity, as they use different criteria related to biodiversity conservation.

The organization should also describe how it works with its suppliers to manage their negative impacts on biodiversity. Where applicable, the organization should also describe actions taken to ensure marine resources' conservation and sustainable use in areas beyond national jurisdictions.

The organization should also describe how it works with other organizations and stakeholders to manage their impacts, including their cumulative impacts and impacts caused by third parties that result from the presence of an organization's activities or its suppliers' activities. For example, people moving to the area where a new project site will open (e.g., migrants cut down a forest to make space for their houses and crops) or people using new transport routes associated with the development of a new project site (e.g., people hunt for bushmeat in areas that were not accessible before). In such cases, an organization can describe, for example, how it works with the government to limit the use of transport routes by third parties.

Guidance to 304-5-a-i

Avoidance measures are taken to anticipate and prevent negative impacts on biodiversity before actions or decisions are taken that could lead to such impacts. This includes canceling activities that generate irremediable biodiversity losses where there is no viable lower-impact alternative, such as alternative geographic locations, technologies, or time periods. For example, an organization may decide against expanding its operational site to avoid negative impacts on the breeding grounds of threatened species adjacent to the site.

Avoidance is often the easiest, most effective way of preventing potential negative impacts and should therefore be prioritized ahead of other steps of the mitigation hierarchy.

The organization can explain if it avoids activities in or near no-go areas, which include protected areas, Key Biodiversity Areas, or Indigenous Peoples' and Community Conserved Territories and Areas.

See reference [12] in the Bibliography.

Guidance to 304-5-a-ii

Actions taken to minimize negative impacts on biodiversity aim to reduce the duration, intensity, and extent of impacts that cannot be completely avoided to the extent possible.

If the organization's or its suppliers' activities lead to ecosystem fragmentation, the organization should report actions taken to minimize fragmentation, such as designing biological corridors or implementing other measures to improve connectivity between ecosystems or species. Other examples of actions taken to minimize biodiversity-related impacts are the adoption of biodiversity-friendly land management practices and actions to eradicate invasive alien species.

See references [9] and [18] in the Bibliography.

Guidance to 304-5-a-iii

Restoration actions occur within the area affected by the organization's activities or the activities of its suppliers to rehabilitate degraded ecosystems and restore converted ecosystems when negative impacts cannot be avoided or minimized. The UN Decade on Ecosystem Restoration has identified principles that detail best practices for restoring degraded land, freshwater, and marine ecosystems.

The organization should specify whether the restoration actions are implemented while the activities of the organization or its suppliers are ongoing or after the activities have ended (e.g., restoration actions taken after the closure of an operational site). The organization should specify if the restoration actions are planned or already being implemented. It should also provide information on the species and ecosystems targeted through these actions.

For each operational site reported under 304-1-b, the organization should report the size of the area restored and the ratio of the area restored to the area affected by its activities. An area is considered restored when restoration actions have either returned the environment to its original state, or to a state where it has a healthy and functioning ecosystem.

See references [9] and [14] in the Bibliography.

Guidance to 304-5-a-iv

Offsets are management interventions outside of the areas affected by the organization's activities or the activities of its suppliers. These can include the restoration of degraded ecosystems or actions taken to reduce or stop biodiversity loss in areas where this is predicted. The organization should explain whether it identifies, designs, and manages offsets according to applicable national legislation

or international best practice, such as the business and biodiversity offsets program (BBOP) Standard on Biodiversity Offsets.

The organization should specify if the actions to offset negative impacts are planned or are already being implemented. It should also provide information on the species and ecosystems targeted through these actions.

For each operational site reported under 304-1-b, the organization should report the area size used to offset its residual negative impacts.

See references [9] and [29] in the Bibliography.

Guidance to 304-5-a-v

Transformative actions are actions taken to contribute to systemic change inside and outside the organization's value chain to generate positive impacts on biodiversity. They aim to alter the drivers of biodiversity loss through technological, economic, institutional, and social factors with changes in underlying values and behaviors. Transformative actions can happen before, during, and after other avoidance, minimization, restoration, and offset actions. The organization can describe how it ensures that its business model is compatible with the transition to halt and reverse the loss of biodiversity, or what are the steps taken to transition to a circular economy. It can also report the proportion by value of its products that enable the transition to halt and reverse the loss of biodiversity.

Additional conservation actions include actions taken in collaboration with partners to conserve or restore biodiversity. These actions are not implemented to compensate for the organization's negative impacts and take place outside of the area affected by the organization's activities or the activities of its suppliers.

Guidance to 304-5-c

Synergies include actions taken to protect biodiversity that contribute to climate change mitigation. Actions can also improve the capacity of species or ecosystems to adapt to unavoidable climate change impacts.

In contrast, negative trade-offs include climate change mitigation actions that result in biodiversity loss. For example, forestation of an area with non-native species may mitigate climate change through the absorption of greenhouse gases but it may also result in the loss of biodiversity or ecosystem services that flow from the affected ecosystems. The organization is only required to report how it enhances synergies and reduces trade-offs between actions taken to manage its biodiversity and climate change impacts when this is the case.

Disclosure 304-6 Halting and reversing the loss of biodiversity

REQUIREMENTS

The organization shall:

a. **describe its policies on and commitments to halt and reverse the loss of biodiversity in line with the 2050 Goals and 2030 Targets in the Convention on Biological Diversity's post-2020 Global Biodiversity Framework;**

b. **describe the extent to which these policies and commitments apply to the organization's activities, its suppliers, and its downstream entities;**

c. **report the goals, targets, base year, and indicators used to evaluate progress, including whether and how the targets have been defined using a science-based approach;**

d. **describe how it addresses the negative impacts of the transition to halt and reverse the loss of biodiversity on workers and local communities.**

GUIDANCE

The 2050 vision for biodiversity of the Conference on Biological Diversity is 'a world of living in harmony with nature' where 'by 2050, biodiversity is valued, conserved, restored and wisely used, maintaining ecosystem services, sustaining a healthy planet and delivering benefits essential for all people'. The first draft of the Convention on Biological Diversity's post-2020 Global Biodiversity Framework recognizes the need to stabilize biodiversity loss by 2030 and to fully recover natural ecosystems by 2050 to achieve its vision. It proposes four goals for 2050 (2050 Goals) with related targets (2030 Targets) to incentivize action in three areas: reducing threats to biodiversity, meeting people's needs through sustainable use and benefit-sharing, and tools and solutions for implementation and mainstreaming.

To contribute to this vision, which seeks to balance and outweigh the negative impacts on biodiversity, the organization needs to apply the mitigation hierarchy to inform its actions to manage its impacts on biodiversity. The organization reports how it applies the mitigation hierarchy under Disclosure 304-5.

If the organization has described its policies or commitments to halt and reverse the loss of biodiversity under Disclosure 2-23 in *GRI 2: General Disclosures 2021* or under 3-3-c in *GRI 3: Material Topics 2021*, it can provide a reference to this information under 304-6-a and does not need to repeat the information. In this Standard, policies on and commitments to halt and reverse the loss of biodiversity also cover policies on and commitments to nature positive, net positive impact, and no net loss and net gain of biodiversity.

See reference [2] in the Bibliography.

Guidance to 304-6-b

If the policies and commitments apply to all of the organization's activities, suppliers, and downstream entities equally, a brief statement of this fact is sufficient to comply with the requirement.

If the policies and commitments apply to only some of the organization's activities, suppliers, or downstream entities (e.g., they apply only to entities located in certain countries or to certain subsidiaries), the organization should report which activities, suppliers, or downstream entities the policies and commitments apply to. It can also explain why the policies and commitments are limited to these activities, suppliers, or downstream entities.

The organization should also explain whether the suppliers and downstream entities are obligated to abide by the policies and commitments or are encouraged (but not obligated) to do so. It can also explain if the policies and commitments apply to other business relationships.

Guidance to 304-6-c

The organization is required to explain how it has used best available science to set targets, including information related to appropriate local sustainability contexts.

Disclosure 304-7 Access and benefit-sharing

REQUIREMENTS

The organization shall:

a. **report the number of access and benefit-sharing permits obtained and the country where they have been obtained;**

b. **report the number of access and benefit-sharing agreements established and the country where they have been established;**

c. **describe the type and amounts of monetary and non-monetary benefits shared and how they are distributed and monitored;**

d. **describe how the monetary and non-monetary benefits shared support indigenous peoples, local communities, and the conservation and sustainable use of biodiversity;**

e. **describe how patents for inventions based on or derived from the utilization of genetic resources or associated traditional knowledge align with access and benefit-sharing principles.**

GUIDANCE

This disclosure provides information on how the organization respects national legal requirements to achieve the fair and equitable sharing of benefits arising from utilizing genetic resources and the associated traditional knowledge.

This disclosure is relevant to an organization conducting research and development on the genetic or biochemical composition of genetic resources.

The fair and equitable sharing of benefits arising from the utilization of genetic resources is one of the three objectives of the Convention on Biological Diversity. The Nagoya Protocol further builds on the provisions of the Convention on Biological Diversity to set out the obligations of governments in relation to access and benefit-sharing. In order to meet their obligations under the Nagoya Protocol, governments must adopt legislative, administrative, or policy measures which set out national access and benefit-sharing requirements and procedures. Organizations interested in accessing or using genetic resources and associated traditional knowledge must follow the relevant national requirements and procedures.

See references [1] and [3] in the Bibliography.

Guidance to 304-7-a

The organization is required to report the number of permits obtained from the competent national authority in the country where the genetic resources were accessed.

If there is a change of intent in utilizing genetic resources and associated traditional knowledge, a new permit is needed to ensure prior informed consent and the negotiation of new mutually agreed terms. For example, when genetic resources used in academic research lead to a commercial application. In this case, an organization reports two permits.

Guidance to 304-7-b

The organization is required to report the number of agreements established in cases when countries have not yet recognized legal access and benefit-sharing measures.

The organization should also describe how mutually agreed terms were achieved, prior informed consent obtained, and if they align with internationally recognized principles of ensuring dialogue, participation, complete and accessible information, and respect for customary laws and practices. The organization should describe how prior informed consent was obtained from indigenous peoples and local communities to access traditional knowledge.

If there is a change of intent in utilizing genetic resources and associated traditional knowledge, a new agreement is needed to ensure prior informed consent and the negotiation of new mutually agreed terms. For example, when genetic resources used in academic research lead to a commercial application. In this case, an organization reports two agreements.

The organization should report if it has established a new agreement with the providers to ensure prior informed consent and the negotiation of new mutually agreed terms if there is a change of intent in utilizing genetic resources and associated traditional knowledge.

Where applicable, the organization can report if it has established access and benefit-sharing agreements in areas beyond national jurisdictions and describe the mutually agreed terms.

Guidance to 304-7-c

The organization is required to describe the types and amounts of benefits shared between providers and users. Examples of monetary benefits are joint ownership of intellectual property rights, and sales-based royalties in licenses. Examples of non-monetary benefits are technology transfer, training and capacity-building for local researchers, joint authorship of publications, and community projects. In addition, the organization should report if the genetic resource is used for commercial or non-commercial purposes.

The organization is required to describe how the benefits of utilizing genetic resources are shared with the providers. Providers can be the government, indigenous peoples, and local communities.

In cases where the utilization of the genetic resources is transferred to a third party, the organization should report whether the mutually agreed terms include provisions to ensure the benefits continue to be shared with the providers.

Guidance to 304-7-e

Requirement 304-7-e covers publicly available patents, including pending applications.

The organization should report the geographical location or source of genetic materials and associated traditional knowledge. If the organization has access and benefit-sharing permits or agreements, it should report whether its patents align with access and benefit-sharing principles laid out in those permits or agreements.

See reference [33] in the Bibliography.

1053 **Table 1. Example of template for presenting information for Disclosure 304-1**

1054 Table 1 offers an example of how to present information for Disclosure 304-1. The organization can
1055 amend the table according to its practices, for example by reporting additional information.

Location of the organization's operational sites with the most significant impacts on biodiversity and areas of high biodiversity value (requirements 304-1-b and 304-1-d)				
Site name	**Location of operational site**	**Size of operational site**	**Area of high biodiversity value**	**Distance to area of high biodiversity value**
[name or identifier]	[coordinates]	[hectares]	[name and type[4]]	[distance[5]]
Location of suppliers' operational sites with the most significant impacts on biodiversity (requirement 304-1-c)				
Site name	**Location of operational site**			
[name or identifier]	[country or jurisdiction]			

[4] The type can be reported as follows: legally protected area, internationally recognized area, other area of high biodiversity value that is important to indigenous peoples and local communities, or other area of importance for biodiversity.

[5] The organization is required to report the distance only in cases where the sites are near an area of high biodiversity value.

Table 2. Example of template for presenting information for Disclosure 304-2

Table 2 offers an example of how to present information for Disclosure 304-2. The organization can amend the table according to its practices, for example by reporting additional information.

Climate change (requirement 304-2-a)		
Scope 1 GHG emissions (see Disclosure 305-1 in *GRI 305: Emissions 2016*)	**Scope 2 GHG emissions** (see Disclosure 305-2 in *GRI 305: Emissions 2016*)	**Scope 3 GHG emissions** (see Disclosure 305-3 in *GRI 305: Emissions 2016*)
[metric tons of CO_2 equivalent]	[gross location-based in metric tons of CO_2 equivalent] [if applicable, gross market-based in metric tons of CO_2 equivalent]	[metric tons of CO_2 equivalent]

Invasive alien species (requirement 304-2-b)	
Site name	**Activities**
[name or identifier]	[description]

Land and sea use change (requirement 304-2-c)			
Site name	**Activities**	**Ecosystem type**	**Ecosystem size**
[name or identifier]	[description]	[type]	[hectares]

Overexploitation of resources (requirement 304-2-d)				
Site name	**Activities**	**Type of resource**	**Quantity of resource**	**Species extinction risk[6]**
[name or identifier]	[description]	[type]	[quantity]	[exctinction risk status]

Pollution (requirement 304-2-e)			
Site name	**Activities**	**Type of pollutant**	**Quantity of pollutant**
[name or identifier]	[description]	[type]	[quantity]

[6] The organization is required to report the species extinction risk only in cases where it overexploits wild animal and plant species.

Table 3. Example of template for presenting information for Disclosure 304-3

Table 3 offers an example of how to present information for Disclosure 304-3. The organization can amend the table according to its practices, for example by reporting additional information.

Ecosystems affected or potentially affected by the organization's activities (requirement 304-3-a)						
Site name	**[Baseline year]**			**[Current reporting period]**		
	Ecosystem type	**Ecosystem size**	**Ecosystem condition**	**Ecosystem type**	**Ecosystem size**	**Ecosystem condition**
[name or identifier]	[type]	[hectares]	[condition]	[type]	[hectares]	[condition]
Species affected or potentially affected by the organization's activities (requirement 304-3-b)						
Site name	**[Baseline year]**			**[Current reporting period]**		
	Species name		**Species extinction risk**	**Species name**		**Species extinction risk**
[name or identifier]	[name]		[extinction risk status]	[name]		[extinction risk status]
Ecosystems affected or potentially affected by the suppliers' activities (requirement 304-3-c)						
Site name	**Ecosystem condition**					
[name or identifier]	[condition]					

Glossary

This glossary provides definitions for terms used in this Standard. The organization is required to apply these definitions when using the GRI Standards.

The definitions included in this glossary may contain terms that are further defined in the complete *GRI Standards Glossary*. All defined terms are underlined. If a term is not defined in this glossary or in the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

baseline

starting point used for comparisons

Note: In the context of energy and emissions reporting, the baseline is the projected energy consumption or emissions in the absence of any reduction activity.

direct (Scope 1) GHG emissions

greenhouse gas (GHG) emissions from sources that are owned or controlled by the organization

Examples: CO_2 emissions from fuel consumption

Note: A GHG source is any physical unit or process that releases GHG into the atmosphere.

energy indirect (Scope 2) GHG emissions

greenhouse gas (GHG) emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization

greenhouse gas (GHG)

gas that contributes to the greenhouse effect by absorbing infrared radiation

human rights

rights inherent to all human beings, which include, at a minimum, the rights set out in the *United Nations (UN) International Bill of Human Rights* and the principles concerning fundamental rights set out in the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work*

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: See Guidance to 2-23-b-i in *GRI 2: General Disclosures 2021* for more information on 'human rights'.

impact

effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development

Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.

Note 2: See section 2.1 in *GRI 1: Foundation 2021* for more information on 'impact'.

indigenous peoples

indigenous peoples are generally identified as:

- tribal peoples in independent countries whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations;
- peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state

boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions.

Source: International Labour Organization (ILO), *Indigenous and Tribal Peoples Convention*,1989 (No. 169)

local community

individuals or groups of individuals living or working in areas that are affected or that could be affected by the organization's activities

Note: The local community can range from those living adjacent to the organization's operations to those living at a distance.

material topics

topics that represent the organization's most significant impacts on the economy, environment, and people, including impacts on their human rights

Note: See *section 2.2 in GRI 1: Foundation 2021* and section 1 in *GRI 3: Material Topics 2021* for more information on 'material topics'.

natural ecosystem conversion [new]

human-induced change of a natural ecosystem to another use, or profound change in an ecosystem's species composition, structure, or function

Source: Accountability Framework, Terms and Definitions, 2019; modified

Note 1: Ecosystem conversion can include severe degradation or the introduction of management practices that result in substantial and sustained change in the ecosystem's former species composition, structure, or function.

Note 2: A natural ecosystem is an ecosystem that substantially resembles – in terms of species composition, structure, and ecological function – one that is or would be found in a given area in the absence of major human impacts. This includes human-managed ecosystems where much of the natural species composition, structure, and ecological function are present.

other indirect (Scope 3) GHG emissions

indirect greenhouse gas (GHG) emissions not included in energy indirect (Scope 2) GHG emissions that occur outside of the organization, including both upstream and downstream emissions

reporting period

specific time period covered by the reported information

Examples: fiscal year, calendar year

supplier

entity upstream from the organization (i.e., in the organization's supply chain), which provides a product or service that is used in the development of the organization's own products or services

Examples: brokers, consultants, contractors, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, sub-contractors, wholesalers

Note: A supplier can have a direct business relationship with the organization (often referred to as a first-tier supplier) or an indirect business relationship.

supply chain

range of activities carried out by entities upstream from the organization, which provide products or services that are used in the development of the organization's own products or services

sustainable development / sustainability

development that meets the needs of the present without compromising the ability of future generations to meet their own needs

Source: World Commission on Environment and Development, *Our Common Future*, 1987

Note: The terms ‘sustainability’ and ‘sustainable development’ are used interchangeably in the GRI Standards.

value chain

range of activities carried out by the organization, and by entities upstream and downstream from the organization, to bring the organization’s products or services from their conception to their end use

Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are used in the development of the organization’s own products or services. Entities downstream from the organization (e.g., distributors, customers) receive products or services from the organization.

Note 2: The value chain includes the supply chain.

waste

anything that the holder discards, intends to discard, or is required to discard

Source: United Nations Environment Programme (UNEP), *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989

Note 1: Waste can be defined according to the national legislation at the point of generation.

Note 2: A holder can be the reporting organization, an entity in the organization’s value chain upstream or downstream (e.g., supplier or consumer), or a waste management organization, among others.

water consumption

sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period

Source: CDP, *CDP Water Security Reporting Guidance*, 2018; modified

Note: Water consumption includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period.

water stress

ability, or lack thereof, to meet the human and ecological demand for water

Source: CEO Water Mandate, *Corporate Water Disclosure Guidelines*, 2014

Note 1: Water stress can refer to the availability, quality, or accessibility of water.

Note 2: Water stress is based on subjective elements and is assessed differently depending on societal values, such as the suitability of water for drinking or the requirements to be afforded to ecosystems.

Note 3: Water stress in an area may be measured at catchment level at a minimum.

water withdrawal

sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period

worker

person that performs work for the organization

Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-employed persons, sub-contractors, volunteers, and persons working for organizations other than the reporting organization, such as for suppliers

Note: In the GRI Standards, in some cases, it is specified whether a particular subset of workers is required to be used.

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