

GRI 101: Biodiversity - Topic Standard - Cross-sectoral

Disclosure GRI 101-4

Identification of biodiversity impacts

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2026-01-01

ESRS: ESRS E4 Biodiversity and Ecosystems

Datapoints & assurance

| Datapoint | What to capture | Owner | Risk an assurer probes | Evidence to check |
|-------------------------------|---|------------------------------|---|--|
| Biodiversity impact selection | Capture the method used to decide which sites and which upstream or downstream products and services are the main sources of actual and possible effects on biodiversity, including the criteria, thresholds and any ranking or screening steps used. | Sustainability / Environment | The chosen sites or supply-chain items do not reconcile to the impact assessment or screening method, so a lower-priority location or product set is reported instead of the intended high-impact population. | Selection methodology, impact assessment outputs, site/product/service prioritisation list, and sign-off from sustainability, operations or procurement. |

How to prepare

- 1 Set the boundary for the explanation first:** decide which locations and which goods or services in your value chain are in scope for the biodiversity assessment.
- Define the basis for judging significance, using a consistent internal method so you can explain why some locations or value-chain items were treated as more important than others.
- Gather the supporting material that shows how the judgement was made, such as assessment notes, screening outputs, maps, supplier information, or other internal records used in the decision.
- Write the disclosure as a clear explanation of the process and outcome, showing how the organisation identified the sites and value-chain products or services with the greatest actual or likely biodiversity impacts.
- Record any exclusions, boundary changes, or assumptions that affected the scope or the result, so the reader can see what was left out and why.
- Check the final wording against the official source and your evidence pack to confirm the explanation is complete, consistent, and aligned with the underlying requirement.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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