

GRI 101: Biodiversity - Topic Standard - Cross-sectoral

Disclosure GRI 101-2

Management of biodiversity impacts

Framework: GRI Standards

Type: Metrics + narrative

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
Avoidance actions	A plain summary of the steps taken to stop harm to biodiversity from happening in the first place, including the main measures used and where they apply.	Environment / Sustainability	The narrative drifts into general policy language and misses the actual measures used at site level, so the reported actions do not match the operational controls.	Project plans, mitigation hierarchy notes, site environmental plans, approvals, and internal action trackers.
Reduction actions	A plain summary of the steps taken to reduce biodiversity harm that could not be fully prevented, including the main measures and the affected activities or sites.	Environment / Operations	Residual-harm measures are mixed up with avoidance measures, so the disclosure does not separate what was prevented from what was only reduced.	Mitigation plans, site monitoring records, contractor instructions, and environmental management logs.
Ecosystem repair actions	A description of the work done to repair or bring back affected habitats and ecosystems, including the main activities and locations covered.	Environment / Project Delivery	Restoration work is described at a high level but the actual repair activities on the affected sites are not captured, so the narrative does not reconcile to project records.	Restoration plans, ecological contractor reports, completion certificates, and site inspection records.
Restoration aims	The intended outcomes for the repair or recovery work, stated as the ecological end state or improvement the organisation is trying to achieve.	Environment / Sustainability	The goals are written as activities rather than outcomes, so the stated aim does not align with the restoration plan.	Restoration strategy, project objectives, ecological design documents, and approval papers.
Stakeholder involvement	How affected or relevant parties are involved during the repair and recovery work, including when they are consulted, informed, or participate.	Stakeholder Engagement / Environment	Engagement is reported only for the start or end of the project, so the disclosure misses involvement throughout the full restoration process.	Engagement logs, meeting notes, consultation records, grievance records, and community liaison reports.
Offsetting actions	A description of the measures used to compensate for biodiversity harm that remains after other steps, including the main offset activity and where it applies.	Environment / Sustainability	Offsets are described without separating them from avoidance or reduction measures, so the residual-harm basis is not clear.	Offset agreements, project files, ecological assessments, and offset monitoring reports.
Transformative and extra conservation	A description of the major change-making actions and any additional conservation measures taken, with enough detail to show what was done and in what form.	Environment / Strategy	The disclosure uses broad ambition language but does not identify the actual transformative or additional conservation actions, so the reported item is not operationally specific.	Strategy papers, conservation project records, investment approvals, and implementation updates.
High-impact sites	The sites where biodiversity effects are greatest, identified by name or location and linked to the basis used to rank them as most significant.	Environment / Operations	The list is built from business importance rather than biodiversity impact, so the wrong sites are selected.	Site impact assessments, biodiversity risk maps, materiality analysis, and site registers.

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Area under repair	The total land area, in hectares, currently under restoration or rehabilitation work.	Environment / Project Delivery	The figure is taken from the full project footprint instead of the area actually under active repair, so the hectares are overstated.	Ecological project schedules, site maps, contractor measurements, and land survey records.
Area repaired	The total land area, in hectares, that has been restored or rehabilitated and counted as completed for the reporting period.	Environment / Project Delivery	Completed area is mixed with area still in progress, so the reported hectares do not match the status of the restoration work.	Completion reports, ecological sign-off documents, post-restoration surveys, and GIS area calculations.
Offset type	The kind of offset used, described in business terms that show what form the compensation takes and how it is delivered.	Environment / Sustainability	The offset is labelled too broadly, so the reported type does not match the actual mechanism used.	Offset contracts, project descriptions, registry entries, and ecological assessment files.
Offset aims	The intended result of the offset, stated as the ecological outcome it is meant to achieve.	Environment / Sustainability	The aim is written as a process step rather than the intended ecological result, so the objective is mis-stated.	Offset design documents, project objectives, and approval papers.
Offset location	The geographic place where the offset is carried out, with enough detail to identify the site or area.	Environment / Sustainability	The location is given only at country or region level, so the offset site cannot be traced to the actual project area.	Maps, registry records, land titles, project files, and location coordinates.
Good practice check	A yes/no judgement on whether the offset follows the organisation's stated good-practice principles, based on the evidence available.	Environment / Sustainability	The answer is based on intent rather than evidence against the stated principles, so the yes/no result is not supportable.	Offset assessment checklist, assurance reports, internal review notes, and third-party evaluations.
Good practice basis	A short explanation of how the offset meets the organisation's good-practice principles, including the specific features or controls relied on.	Environment / Sustainability	The explanation repeats the yes/no answer but does not show which principles are met, so the basis for the judgement is missing.	Assessment memos, offset design documents, monitoring results, and assurance findings.
Third-party check	A yes/no statement on whether an outside party has certified or verified the offset.	Environment / Sustainability	Internal review is treated as third-party verification, so the reported status does not match the actual source of assurance.	Certificates, verification statements, registry records, and assurance reports.
Third-party evidence	A description of the external certification or verification, including who did it and what was checked.	Environment / Sustainability	The disclosure names a verifier but not the scope of what was checked, so the certification basis is incomplete.	Certificate documents, verifier reports, registry entries, and scope statements.
Managed high-impact sites	The sites with the greatest biodiversity effects that also have a biodiversity management plan in place, identified by site name or location.	Environment / Operations	Sites are listed from the management-plan register without checking the impact ranking, so lower-impact sites are included and key sites are missed.	Site registers, biodiversity management plans, impact rankings, and environmental governance records.
No-plan explanation	A short explanation for each other high-impact site that does not have a biodiversity management plan, stating the reason it is not in place.	Environment / Operations	The explanation is generic and does not tie back to the specific site, so the reason for the missing plan is not evidenced.	Gap analysis, site action plans, management decisions, and risk assessments.
Biodiversity-climate links	A description of how the organisation joins up biodiversity actions with climate actions so the two work together better and conflict less.	Environment / Strategy	Biodiversity and climate initiatives are reported separately, so the disclosure does not show the actual synergies or trade-offs being managed.	Integrated strategy papers, project design notes, climate and nature assessments, and cross-functional meeting records.

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Stakeholder benefit balance	A description of how the organisation designs and runs biodiversity actions so they prevent harm, limit remaining harm, and create the greatest positive effect for stakeholders.	Environment / Sustainability	The narrative focuses on environmental outputs only and does not show how stakeholder benefits were considered, so the stated balance is not demonstrated.	Impact assessments, stakeholder engagement records, project design documents, and benefit tracking reports.

How to prepare

- 1 Set the reporting boundary first.** Decide which operations, projects, and sites belong in scope, then identify the locations where biodiversity effects are most material so you know what needs to be covered in the disclosure.
- 2 Agree the categories of action you will report.** Separate what was done to prevent harm, what was done to reduce harm that could not be prevented, what was done to restore or repair affected ecosystems, what was done to compensate for remaining harm, and any wider conservation or transformational measures.
- 3 Gather support for each item before drafting.** Pull together site records, project files, restoration plans, offset documents, management plans, stakeholder engagement notes, and any third-party checks so each statement can be backed up.
- 4 Prepare the figures and narrative in the required format.** For restoration and rehabilitation, include the area under work and the area completed, both in hectares. For offsets, state the type, purpose, location, whether good-practice principles are met, how they are met, and whether a third party has certified or checked them, including how that was done.
- 5 Record any gaps, exclusions, or differences in coverage.** Explain which significant sites have a biodiversity management plan and why other relevant sites do not, and note any changes in scope, method, or underlying data so the reader can understand the basis of the disclosure.
- 6 Check the draft against the source data point by point.** Confirm that every required item is answered, the wording matches the evidence, the site list is complete, and the final text stays aligned with the official source before sign-off.

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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