

**GRI 101: Biodiversity - Topic Standard - Cross-sectoral**

Disclosure GRI 101-3

## Access and benefit-sharing

**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
Compliance process	Capture a plain description of the steps the organisation uses to meet access and benefit-sharing rules and related measures, including how those steps are applied in practice.	Legal / Compliance	The process is described in general terms but does not reconcile to the actual compliance procedure used for access and benefit-sharing obligations.	Policy or procedure notes, compliance workflow, legal review records, and any internal controls or checklists used to manage access and benefit-sharing obligations.
Voluntary biodiversity actions	Capture a plain description of any voluntary actions the organisation has taken to support access and benefit-sharing beyond what the law requires, including action taken where no relevant rules or measures exist.	Sustainability / ESG	Voluntary activity is reported as if it were a legal requirement, or actions taken in places with no applicable rules are omitted from the disclosure.	Project notes, programme descriptions, partnership records, board or management approvals, and other internal evidence showing the voluntary nature of the actions.

### How to prepare

- 1 Set the reporting boundary first:** decide which parts of the business, sites, activities, and value-chain relationships are in scope for this disclosure, so the same boundary is used consistently when gathering the two required descriptions.
- 2 Separate the two content streams early:** one for how the organisation manages compliance with access-and-benefit-sharing rules and measures, and another for any voluntary actions that go beyond legal duties or apply where no such rules and measures exist.
- 3 Define what will count as evidence for each stream:** collect internal policies, procedures, approvals, records, and other source material that supports the process description and the voluntary-action description, rather than relying on unsupported narrative.
- 4 Draft the compliance-process account in plain language:** explain the practical steps the organisation uses to meet the relevant rules and measures, using the evidence to show how the process works in practice.
- 5 Draft the voluntary-actions account separately:** describe the extra steps taken beyond legal requirements, or the actions used where no applicable rules and measures are in place, and make clear that these are additional measures rather than compliance controls.
- 6 Check the final wording against the official source and your evidence pack:** confirm both descriptions are complete, any exclusions or scope changes are explained, and the published text matches the underlying records without adding unsupported claims.

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](mailto:hello@reporting.academy) or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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