

GRI 101: Biodiversity - Topic Standard - Cross-sectoral

Disclosure GRI 101-5

Locations with 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
High-impact sites	List the sites where biodiversity effects are greatest, using the organisation's own assessment of materiality and site-level impact.	Environment / Sustainability	Site list does not reconcile to the biodiversity materiality assessment, so a lower-impact location is included while a higher-impact site is missed.	Materiality assessment, site impact register, environmental review, biodiversity screening notes.
Site location	Capture the place of each site in a way that can be traced to the same location source used elsewhere in reporting.	Property / Facilities	Location is taken from a different source system than the property register, so the site is named or placed differently from the master record.	Property register, site master data, GIS record, lease or title documents.
Site area	Record the site's size in hectares, using the same boundary basis as the source used for site records.	Property / Facilities	Hectares are mixed with another area basis, or the boundary used for the calculation does not match the site master record.	Land survey, title plan, lease schedule, GIS area calculation.
Sensitive-area flag	State whether the site is in or close to an ecologically sensitive place, using the organisation's defined proximity test.	Environment / Sustainability	The yes/no answer uses a different proximity definition from the screening tool, so sites near a sensitive area are classified differently from the source check.	GIS map, environmental screening, protected-area check, site assessment.
Distance to sensitivity	Capture the measured distance from the site to the relevant ecologically sensitive area, using the same reference point and units throughout.	Environment / Sustainability	Distance is measured from the wrong site boundary or reference point, so the figure does not match the GIS or assessment output.	GIS measurement, map output, environmental assessment, survey note.
Sensitive-area type	Describe what kind of ecologically sensitive area is relevant for the site, using the category applied in the underlying assessment.	Environment / Sustainability	The area type is labelled using a different category set from the screening source, so the reported type does not match the underlying assessment.	Environmental screening report, GIS layer legend, protected-area register, site assessment.
Site activities	Describe the main activities carried out at each site, keeping the description aligned to the actual operations on the ground.	Operations	The activity description is taken from a generic business description rather than the actual site operations, so the on-site process is misclassified.	Site operations log, process map, management interview, site visit notes.
High-impact supply items	Identify the products and services in the supply chain that drive the largest biodiversity effects, based on the organisation's impact assessment.	Procurement / Sustainability	The list does not reconcile to the supply-chain impact assessment, so a lower-impact item is named while a higher-impact one is omitted.	Supply-chain impact assessment, procurement analysis, supplier risk review, biodiversity hotspot mapping.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Operating countries	Capture the countries or jurisdictions where the related product or service activities actually take place.	Procurement / Supply Chain	The country list is built from supplier headquarters rather than the place of activity, so the operating jurisdiction is wrong.	Supplier declarations, contract records, logistics data, operating footprint map.
Other jurisdictions	Record any additional countries or jurisdictions linked to the relevant activities that are not already covered in the main list.	Procurement / Supply Chain	An extra jurisdiction is missed because the reporter stops at the primary operating country and does not reconcile to the full activity footprint.	Supplier declarations, operating footprint map, contract records, logistics data.

How to prepare

- 1 Start by deciding which locations belong in the disclosure:** include the places where your organisation's activities have the strongest effect on biodiversity, and also the products and services in the supply chain that drive the most material biodiversity impact.
- 2 For each included site, record the basic site details you will report:** where it is, how large it is in hectares, and what work happens there.
- 3 Check whether each site is in, or close to, an area that is environmentally sensitive.** If it is, capture the distance to that area and identify the type of sensitive area involved.
- 4 Gather the source evidence before drafting the disclosure.** Use internal records, site information, maps, operational data and supply-chain information that support the site list, the site characteristics and the country or jurisdiction details for the relevant products and services.
- 5 Assemble the final response in a clear structure:** list the relevant sites, then the supply-chain products and services, then the countries or jurisdictions where the related activities occur, and finally any other countries or jurisdictions that need to be shown.
- 6 Before sign-off, document any exclusions, boundary changes or updates to the site list and compare the completed disclosure back to the official source to make sure nothing required has been missed or described inconsistently.**

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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