

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

Disclosure GRI 101-7

## Changes to the state of biodiversity

**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
Key biodiversity sites	List the sites where the organisation's activities are most likely to have the biggest effect on nature, using the organisation's own assessment of significance.	Environment / Sustainability	The site list does not reconcile to the biodiversity screening or impact register, so a lower-impact location is reported instead of the most significant one.	Site screening or impact assessment, biodiversity risk register, project or asset maps, environmental due diligence, and internal sign-off on the selected sites.
Affected ecosystem type	State the kind of ecosystem linked to the base-year position for the site or area being described, using the same ecosystem classification used in the underlying assessment.	Environment / Sustainability	The ecosystem category is taken from a different classification than the baseline survey, so the reported type does not match the source assessment.	Baseline ecological survey, habitat map, land classification record, or environmental assessment showing the ecosystem type used for the base year.
Base-year ecosystem area	Capture the size of the relevant ecosystem in the base year, expressed in hectares, using the same boundary and measurement basis as the baseline record.	Environment / Sustainability	The hectare figure is calculated on a different boundary or area basis than the baseline map, so the number does not reconcile to the source measurement.	Baseline survey area calculations, GIS or mapping outputs, land parcel records, and the working papers used to derive the hectare figure.
Base-year condition	Describe the condition of the ecosystem in the base year, using the assessment criteria and rating or narrative used in the baseline evidence.	Environment / Sustainability	The condition description uses a different rating scale or definition than the baseline assessment, so the reported status is not comparable to the source record.	Baseline ecological condition assessment, habitat quality scoring, survey notes, and any methodology paper showing how condition was judged.
Current ecosystem condition	Describe the ecosystem's condition for the current reporting period, using the same assessment approach as the baseline so the two periods can be compared.	Environment / Sustainability	The current-period condition is assessed with a different method or timing than the base year, so the comparison is a scope/period mismatch.	Current-period ecological survey, monitoring results, condition scoring sheets, and the methodology used for the latest assessment.
Compilation notes	Explain how the datapoint was put together, including the standards followed, the methods used, and the assumptions made in the calculation or judgement.	Reporting / Sustainability Reporting	The narrative omits the method or assumptions used, so users cannot trace how the figure or description was compiled back to the working papers.	Reporting methodology paper, calculation workbook, internal guidance, assumption log, and any review or approval notes.

### How to prepare

- 1 Start by identifying the locations that matter most for biodiversity impact, so you know which sites belong in the disclosure and which do not.
- 2 **For each included site, set the baseline details:** note the ecosystem type involved, record its area in hectares, and capture the condition at that starting point.
- 3 Update the same site-level record for the reporting period by stating the ecosystem condition for the current year, using a consistent basis with the baseline.
- 4 Gather the supporting material that shows how you built the figures and descriptions, including the methods you used, the standards you followed, and any assumptions you relied on.

- 5 Prepare the final disclosure so it clearly presents the site list, the baseline and current-condition information, and the explanatory context in a way that can be traced back to source records.
- 6 Before filing, check the output against the official source to confirm nothing has been left out, any exclusions or changes are explained, and the wording still matches the underlying evidence.

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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.

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