

**GRI 304: Biodiversity - Topic Standard - Cross-sectoral**

Disclosure GRI 304-4

# IUCN Red List species and national conservation list species with habitats in areas affected by operations

**Framework:** GRI Standards

**Type:** Metrics + narrative

**Regime:** Voluntary

**Effective:** 2018-07-01

**ESRS:** ESRS E4 Biodiversity and Ecosystems

## Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Extinction risk level	Capture the stated risk level used for the species or habitat item, using the organisation's chosen classification consistently and without changing the category meaning.	Environment / biodiversity	The risk level is taken from a different classification set or a later assessment date, so the reported category does not match the source record.	Source note or register entry showing the risk classification and the basis used to assign it.
Species count in affected areas	Count all listed species with habitats in areas touched by the organisation's operations, covering both global red-list species and species on the relevant national conservation list, and report the total as a single number.	Environment / biodiversity	The count is built from only one species list, or the habitat boundary is not aligned to the operational footprint, so the total misses part of the affected population.	Biodiversity survey, habitat mapping, species register and the working tally used to build the final count.

## How to prepare

- 1 Set the reporting boundary first:** decide which parts of the business, sites, and activities are in scope for this disclosure, so you are counting against one clear operational picture.
- 2 Agree the classification rules before you start counting:** define how you will identify species records that belong in the disclosure, including the conservation-status information you will use to support the assessment.
- 3 Gather the underlying evidence for each included location:** keep the source records that show which species are present in habitats affected by the organisation's activities and how their status was determined.
- 4 Compile the output in two parts:** record the status-based narrative for the extinction-risk item, and calculate the total count of relevant species from the included evidence, making sure the number is internally consistent.
- 5 Note any exclusions, boundary changes, or methodology updates clearly,** so a reviewer can see what was left out and whether the approach changed from the previous reporting period.
- 6 Check the final disclosure against the official source material before sign-off:** confirm the wording, scope, and figures match the underlying evidence and that nothing required has been missed.

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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