

GRI 101: Biodiversity - Topic Standard - Cross-sectoral

Disclosure GRI 101-6

Direct drivers of biodiversity loss

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
Main biodiversity pressures	List the main direct pressures from the organisation's activities that are driving biodiversity loss.	Sustainability / Environment	The list is built from generic impacts and misses the actual pressure categories used in site or risk assessments.	Evidence required
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Highest impact sites	Identify the sites where the organisation's effects on biodiversity are greatest.	Operations / Environment	The site list is taken from the wrong boundary and omits the highest-impact locations in the reporting scope.	Evidence required
Land and sea conversion	Describe changes where land or sea has been changed from one use or condition to another.	Operations / Environment	The conversion type is recorded using planning labels that do not match the biodiversity reporting category.	Evidence required
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Converted natural area	Capture the area, in hectares, of natural ecosystem converted after the chosen cut-off or reference date.	Environment / Land Management	The hectare figure is calculated from gross project area instead of the converted natural area since the reference date.	Evidence required
Reference date used	Record the cut-off or reference date used to decide what counts in the conversion total.	Environment / Land Management	The date is taken from project approval rather than the reporting cut-off used for the conversion calculation.	Evidence required
Before conversion habitat	State the ecosystem type that existed before the natural area was converted.	Environment / Land Management	The pre-conversion habitat is described using the current land use, not the ecosystem type that existed before conversion.	Evidence required
After conversion habitat	State the ecosystem type present after the natural area was converted.	Environment / Land Management	The post-conversion habitat is described using the planned end state, not the ecosystem type actually present after conversion.	Evidence required
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Reference date used	Record the cut-off or reference date used to decide what counts in the conversion total.	Environment / Land Management	The date is taken from project approval rather than the reporting cut-off used for the conversion calculation.	Evidence required
Before conversion habitat	State the ecosystem type that existed before the natural area was converted.	Environment / Land Management	The pre-conversion habitat is described using the current land use, not the ecosystem type that existed before conversion.	Evidence required
After conversion habitat	State the ecosystem type present after the natural area was converted.	Environment / Land Management	The post-conversion habitat is described using the planned end state, not the ecosystem type actually present after conversion.	Evidence required
Modified ecosystem change	Report the hectares of land or sea changed from one heavily used or altered ecosystem to another during the reporting period.	Operations / Environment	The area is pulled from project plans and not reconciled to the reporting-period conversion log.	Evidence required
Before conversion habitat	State the ecosystem type that existed before the heavily used or altered area was converted.	Operations / Environment	The pre-conversion habitat is described using the current land use, not the ecosystem type that existed before conversion.	Evidence required
After conversion habitat	State the ecosystem type present after the heavily used or altered area was converted.	Operations / Environment	The post-conversion habitat is described using the planned end state, not the ecosystem type actually present after conversion.	Evidence required
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After conversion habitat	State the ecosystem type present after the heavily used or altered area was converted.	Operations / Environment	The post-conversion habitat is described using the planned end state, not the ecosystem type actually present after conversion.	Evidence required
Resource use impacts	Describe the organisation's use of natural resources that is relevant to biodiversity impacts.	Sustainability / Environment	The description is based on generic resource use and does not match the actual biodiversity-impacting activities in scope.	Evidence required
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Wild species taken	List the kinds of wild species that are harvested.	Operations / Procurement	The species list is taken from supplier descriptions and misses the actual harvested species categories.	Evidence required
Wild species quantity	Capture the quantity of wild species harvested.	Operations / Procurement	The quantity is reported in the wrong unit or mixed with processed output rather than harvested species.	Evidence required

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Extinction risk level	State the extinction-risk level for the harvested wild species.	Sustainability / Environment	The risk level is assigned from a local conservation note instead of the species' recognised extinction-risk category.	Evidence required
Wild species taken	List the kinds of wild species that are harvested.	Operations / Procurement	The species list is taken from supplier descriptions and misses the actual harvested species categories.	Evidence required
Wild species quantity	Capture the quantity of wild species harvested.	Operations / Procurement	The quantity is reported in the wrong unit or mixed with processed output rather than harvested species.	Evidence required
Extinction risk level	State the extinction-risk level for the harvested wild species.	Sustainability / Environment	The risk level is assigned from a local conservation note instead of the species' recognised extinction-risk category.	Evidence required
Water taken	Describe the organisation's water withdrawal activity for the reporting period.	Operations / Utilities	The figure is pulled from consumption data instead of the withdrawal source system.	Evidence required
Water used up	Describe the organisation's water consumption activity for the reporting period.	Operations / Utilities	The figure is pulled from withdrawal data instead of the consumption source system.	Evidence required
Water taken	Describe the organisation's water withdrawal activity for the reporting period.	Operations / Utilities	The figure is pulled from consumption data instead of the withdrawal source system.	Evidence required
Water used up	Describe the organisation's water consumption activity for the reporting period.	Operations / Utilities	The figure is pulled from withdrawal data instead of the consumption source system.	Evidence required
Pollution impacts	Describe the pollution-related impacts relevant to biodiversity.	Environment / Compliance	The pollution narrative is built from a general incident log and misses the specific pollutant stream in scope.	Evidence required
Pollutant type	Name the pollutant that is generated.	Environment / Compliance	The pollutant is named using a broad waste label rather than the actual pollutant category.	Evidence required
Pollutant quantity	Capture the quantity of pollutant generated.	Environment / Compliance	The quantity is taken from disposal totals and not reconciled to the pollutant generation record.	Evidence required
Pollution impacts	Describe the pollution-related impacts relevant to biodiversity.	Environment / Compliance	The pollution narrative is built from a general incident log and misses the specific pollutant stream in scope.	Evidence required
Pollutant type	Name the pollutant that is generated.	Environment / Compliance	The pollutant is named using a broad waste label rather than the actual pollutant category.	Evidence required
Pollutant quantity	Capture the quantity of pollutant generated.	Environment / Compliance	The quantity is taken from disposal totals and not reconciled to the pollutant generation record.	Evidence required
Introduced invasive species	Name any invasive alien species introduced by the organisation's activities.	Environment / Biosecurity	The species list is based on site observations only and misses species introduced through transport or materials pathways.	Evidence required

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Introduction pathway	Describe how the invasive species are, or could be, introduced.	Environment / Biosecurity	The pathway description is generic and does not match the actual route by which the species enters the site or supply chain.	Evidence required
Introduced invasive species	Name any invasive alien species introduced by the organisation's activities.	Environment / Biosecurity	The species list is based on site observations only and misses species introduced through transport or materials pathways.	Evidence required
Introduction pathway	Describe how the invasive species are, or could be, introduced.	Environment / Biosecurity	The pathway description is generic and does not match the actual route by which the species enters the site or supply chain.	Evidence required
High-impact products	Identify the product or service in the supply chain that has the biggest biodiversity impact.	Procurement / Sustainability	The item is selected from spend data rather than the supply-chain activity with the greatest biodiversity impact.	Evidence required
Activity countries	List the countries or jurisdictions where the related product or service activities take place.	Procurement / Supply Chain	The country list is taken from supplier registration data and not the actual activity locations.	Evidence required
Other jurisdictions	Add any other countries or jurisdictions linked to the activity that are not already listed.	Procurement / Supply Chain	The add-on list duplicates the main country list or omits secondary jurisdictions used in the activity chain.	Evidence required
Compilation notes	Provide the context needed to understand how the data was put together, including the standards, methods and assumptions used.	Sustainability Reporting / Data Governance	The note omits the method or assumption set, so the figure cannot be traced back to the compilation approach used.	Evidence required

How to prepare

- 1 Set the reporting boundary first.** Decide which operations, sites, products, services and supply-chain activities you will include, so the disclosure covers the parts of the business that matter for this topic.
- 2 Agree what each data item means in your organisation.** For every required point, fix the definitions you will use for the main impact drivers, the site list, land or sea conversion, resource use, pollution, invasive species, and the product or service areas linked to the biggest biodiversity impacts.
- 3 Gather source records before drafting the disclosure.** Pull together maps, land-use records, conversion logs, water and pollution data, species or habitat notes, supplier information, and any other files that support the figures or statements you plan to report.
- 4 Build the reported content from those records.** Where the item asks for a number, calculate it in hectares or the relevant count; where it asks for narrative, describe the issue clearly and include the before-and-after ecosystem type, the species or pollutant type, the countries or jurisdictions involved, and any other required detail.
- 5 Record any exclusions, changes or special assumptions alongside the data.** Explain what was left out, why it was left out, and any change in method, cut-off point, reference date, or classification that affects comparability.
- 6 Check the final draft against the official source and your working papers.** Confirm that every required item is covered, the evidence supports the wording and numbers, and the contextual note explains the standards, methods and assumptions used to compile the information.

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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