

GRI 304: Biodiversity - Topic Standard - Cross-sectoral

Disclosure GRI 304-2

Significant impacts of activities, products and services on biodiversity

Framework: GRI Standards

Type: Narrative disclosure

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
Infrastructure biodiversity impacts	Describe the main direct and indirect effects on biodiversity linked to building, operating, or decommissioning factories, mines, and transport links.	Environment / project development	Construction and operating impacts are often left out because the narrative is not reconciled to the project and asset register for factories, mines, and transport corridors.	Project environmental assessments, site impact studies, biodiversity surveys, and asset/project registers.
Pollution-related impacts	Set out the direct and indirect biodiversity effects arising from emissions, discharges, spills, waste, or other pollution sources.	Environment / operations	Pollution impacts are often mis-stated because the narrative does not reconcile to emissions, discharge, and incident records from operations.	Pollution monitoring data, incident logs, permits, environmental reports, and remediation records.
Invasive species impacts	Explain the biodiversity effects linked to introducing non-native species, pests, or pathogens through the business's activities.	Environment / operations	The wrong sub-population is often used because invasive species, pest, and pathogen cases are not separated from general ecological impacts.	Biosecurity assessments, quarantine controls, site inspection reports, and incident records.
Species decline impacts	Describe the direct and indirect effects on biodiversity where species numbers or populations are reduced.	Environment / biodiversity	Species decline is often reported at the wrong level because population trends are mixed with habitat or site-level measures.	Species monitoring results, ecological surveys, conservation assessments, and trend analyses.
Habitat conversion impacts	Explain the biodiversity effects where land or habitat is changed from one use or condition to another.	Environment / land management	Habitat conversion is often understated because the area changed is not reconciled to land-use maps or project footprint data.	Land-use change maps, habitat surveys, project plans, and ecological impact assessments.
Ecological process changes	Describe the direct and indirect biodiversity effects from changes to ecological processes that go beyond normal natural variation.	Environment / biodiversity	The scope is often wrong because changes outside normal variation are not distinguished from ordinary seasonal or baseline fluctuation.	Ecological monitoring, hydrology or soil data, baseline studies, and specialist impact assessments.
Affected species list	Identify the species that experience significant positive or negative effects, including both direct and indirect impacts.	Environment / biodiversity	Species are often missed because the list is not reconciled to the survey inventory and only headline or protected species are included.	Species inventories, survey records, impact assessments, and conservation or restoration plans.
Impact area size	State how much area is affected by the significant positive and negative impacts, using the relevant land or habitat measure.	Environment / land management	Area figures often fail because impacted hectares or square metres are mixed with total site area or project footprint.	GIS maps, site plans, habitat area calculations, and project boundary records.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Impact duration	Give the length of time the significant positive and negative impacts are expected to last.	Environment / project management	Duration is often wrong because temporary, short-term, and long-term impacts are not separated or the reporting period is mixed with the impact period.	Project timelines, monitoring plans, remediation schedules, and ecological recovery estimates.
Impact reversibility	Explain whether the significant positive and negative impacts can be undone, partly undone, or are permanent.	Environment / biodiversity	Reversibility is often misclassified because temporary recovery is treated as full reversal, or permanent loss is described as recoverable.	Ecological assessments, restoration plans, expert opinions, and post-impact monitoring results.

How to prepare

- 1 Set the reporting boundary first.** Decide which sites, projects and activities are in scope, then separate impacts linked to your own operations from those arising through other parts of the value chain where they are still material.
- 2 Define what you will treat as a significant biodiversity impact.** Use a consistent internal test so you can identify whether the issue comes from land take or infrastructure, emissions or discharges, introduced species or disease, species decline, habitat change, or wider shifts in ecological functioning.
- 3 Gather support for each impact type.** Pull together site records, incident logs, environmental studies, monitoring results, project files and any other source that shows the species involved, the area affected, how long the effect lasted, and whether it can be undone.
- 4 Write the disclosure in a way that covers both harmful and beneficial effects.** For each material impact, state the nature of the effect and include the relevant facts on species affected, the size of the area, the time period, and reversibility or permanence.
- 5 Explain any exclusions, estimates or changes in method.** If you leave out an impact, narrow the scope, or change how you assess significance from one period to the next, record the reason and the effect on comparability.
- 6 Check the final wording against the source material and your evidence pack.** Make sure every required impact theme is addressed, the narrative matches the underlying records, and nothing important has been omitted or overstated.

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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