

GRI 101: Biodiversity - Topic Standard - Cross-sectoral

Disclosure GRI 101-1

Policies to halt and reverse biodiversity loss

Framework: GRI Standards

Type: Narrative disclosure

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
Biodiversity policy summary	Capture the organisation's stated approach for stopping and reversing biodiversity decline, and note how that approach has been shaped by the long-term and 2030 aims in the global biodiversity framework.	Sustainability / ESG	The policy statement does not reconcile to the approved strategy or framework source, so the biodiversity ambition is described at the wrong level or with the wrong scope.	Board-approved policy, sustainability strategy, or internal position paper showing the policy text and the source used to shape it.
Coverage of operations	Capture which parts of the business the policy or commitment applies to, including the organisation's own activities and relevant external relationships, and state any exclusions or limits clearly.	Sustainability / ESG	The stated coverage does not match the actual organisational perimeter, so a business unit, subsidiary, or key relationship is left out.	Policy scope statement, legal entity map, supplier/partner coverage note, or implementation plan showing where the commitment applies.
Biodiversity goals and targets	Capture the specific biodiversity goals and targets the organisation has set to stop and reverse loss, with enough detail to show what is being measured and aimed for.	Sustainability / ESG	The goals are mixed with broad intentions or activity plans, so the reported target set does not match the actual management objectives.	Target register, strategy document, or KPI sheet approved by management or the board.
Science basis check	Capture whether the biodiversity goals and targets have been developed using scientific evidence or expert consensus, and record the basis used for that judgement.	Sustainability / ESG	The yes/no answer is not supported by the underlying rationale, so a target is marked as science-based without a documented evidence basis.	Technical rationale, external expert review, scientific source list, or internal sign-off explaining the evidence basis.
Base year start date	Capture the date on which the base year begins for the biodiversity metric or target, using the same date convention as the target record.	Sustainability / ESG	The start date is taken from a different reporting period or calendar convention, so the base year does not align to the target methodology.	Target definition sheet, methodology note, or reporting workbook showing the base-year period start.
Base year end date	Capture the date on which the base year ends for the biodiversity metric or target, using the same date convention as the target record.	Sustainability / ESG	The end date is mixed with a reporting cut-off or later comparison period, so the base year boundary is wrong.	Target definition sheet, methodology note, or reporting workbook showing the base-year period end.
Progress measures	Capture the indicators the organisation uses to track progress against its biodiversity goals and targets, including the exact measures and units used internally.	Sustainability / ESG	The indicator list does not reconcile to the target tracker or dashboard, so progress is reported against the wrong measures or a partial set.	KPI dashboard, target tracker, or methodology note listing the indicators and how they are calculated.

How to prepare

- 1 Set the reporting boundary first:** decide which parts of the business and which external relationships are covered by the policy or commitment, and make that scope clear in your working papers.
- 2 Write the substance of the policy or commitment in plain language,** including how it is linked to the 2050 and 2030 biodiversity aims in the global framework, without adding material that is not actually in the source documents.

- 3** List the biodiversity goals and targets you will report, and confirm whether they are based on scientific agreement; keep the wording and supporting evidence aligned to the approved internal source.
- 4** Record the baseline period for those goals and targets by capturing both the opening and closing dates of the reference year, and check that the dates are consistent across all reporting materials.
- 5** Identify the measures you will use to track progress, then gather the underlying records, calculations, and narrative support so each reported point can be traced back to evidence.
- 6** Before finalising, note any exclusions, scope changes, or updates from the prior period, then compare the draft disclosure against the official source to make sure nothing has been missed or misstated.

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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