

GRI 304: Biodiversity - Topic Standard - Cross-sectoral

Disclosure GRI 304-3

Habitats protected or restored

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
Protected area size	The total area covered by habitat sites that the organisation has protected or restored, using one consistent area measure.	Environment / land management	Area totals are often taken from mixed site records and GIS outputs without reconciling to the same unit or site boundary set.	Project registers, site maps, land records, restoration plans, GIS outputs, and area calculations signed off by the project lead.
Habitat site locations	The places where each protected or restored habitat area sits, recorded at site level with enough detail to identify each location.	Environment / land management	Locations are often captured from project notes but not tied back to the final site list, so one or more habitat areas are missed.	Site lists, maps, coordinates, property records, and project files showing each habitat area and its location.
External review sign-off	Whether an outside specialist has reviewed and approved the success of the restoration work, and whether that approval applies now or did so during the period.	Environment / sustainability	The approval status is often reported from an internal judgement instead of the external reviewer's actual sign-off.	Independent review letters, consultant reports, assurance statements, or signed evaluation notes.
Third-party habitat partnerships	Whether there are joint arrangements with outside parties for habitat protection or restoration that are separate from the organisation's own managed projects.	Legal / partnerships / sustainability	Partnerships are often counted only when the organisation leads the work, so externally led arrangements are left out.	Partnership agreements, memoranda of understanding, joint project plans, and stakeholder registers.
Area condition status	The condition of each habitat area at the end of the reporting period, using the status category applied at that date.	Environment / ecology	The status is often taken from an earlier survey date rather than the period-end assessment, so the cut-off is wrong.	End-of-period site assessments, monitoring reports, inspection logs, and status summaries dated to the reporting cut-off.
Method basis and assumptions	The methods, calculation rules, and assumptions used to determine the habitat figures and status reported.	Environment / reporting / methodology	The reported figures often do not match the documented method because a revised assumption or local calculation rule was used without updating the disclosure basis.	Method statements, calculation workpapers, monitoring protocols, and internal guidance used for the disclosure.

How to prepare

- 1 Set the reporting boundary first:** decide which habitat areas you will include in this disclosure, and make sure the same boundary is used for every figure and statement that follows.
- 2 Define what each area counts as in your records.** Separate sites you directly managed for protection or recovery from sites covered through arrangements with outside parties, so the reporting basis is clear.
- 3 Gather the supporting material for each included area.** You will need the area size, the site location, the current condition at period end, and any proof that an independent external specialist has reviewed the recovery outcome where that applies.
- 4 Compile the disclosure in a way that matches the data points.** Provide the numeric area total, the location details, the yes/no responses on external review and third-party partnerships, the end-of-period condition for each area, and the methods, standards, and assumptions used.

- 5 Record any exclusions, boundary changes, or special treatment of sites so a reader can see why an area is included or left out and how the figures were built.
- 6 **Check the final draft against the source material and your evidence pack.** Confirm that every required item is covered, the wording is consistent with the underlying records, and nothing has been added, omitted, or described differently from the official basis.

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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