

GRI 101: Biodiversity - Topic Standard - Cross-sectoral

Disclosure GRI 101-8

Ecosystem services

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
Key biodiversity sites	Identify the locations in your operations or value chain where biodiversity impacts are greatest, and capture enough detail to show why these are the priority sites.	Environment / Sustainability	The list is built from the wrong source system or misses a high-impact site, so the reported locations do not match the organisation's own biodiversity risk ranking.	Site impact assessments, environmental reviews, habitat surveys, incident logs, and internal maps or registers used to rank locations.
Affected ecosystem services	Compile the ecosystem services your activities affect, or could affect, and describe them in business terms that match how the organisation has assessed those dependencies and impacts.	Environment / Sustainability	Service categories are taken from a generic list that does not align to the organisation's assessment, so a relevant service is omitted or misclassified.	Impact and dependency assessments, environmental studies, project appraisals, and site-level reviews that identify the services considered.
Affected beneficiaries	List the people, groups, or organisations that are affected, or could be affected, by your activities, using the same population definitions applied in the underlying assessment.	Sustainability / Community Relations	A sub-population is missed because the beneficiary list is narrower than the assessment scope, or the categories do not match the way affected groups were defined.	Stakeholder maps, social impact assessments, community engagement records, and project documents that identify who was considered.
Impact explanation	Explain the way your activities affect, or could affect, the identified ecosystem services and beneficiaries, linking each effect to the relevant activity and site or context.	Environment / Sustainability	The explanation is written at the wrong scope or period, so it describes a different activity, site, or timeframe than the services and beneficiaries listed.	Impact assessment narratives, risk registers, project documentation, and consultation notes that show the cause-and-effect logic used.

How to prepare

- 1 Set the boundary for this disclosure first:** identify the locations where your activities create the strongest effects on biodiversity, and keep the scope consistent with the rest of your reporting pack.
- 2 Build the content list from those locations:** note which ecosystem functions may be influenced, and which groups or users may be affected now or in future by your activities.
- 3 Gather support for each item:** use site records, assessments, maps, internal reviews, or other source material that shows why each location, ecosystem function, and affected group is included.
- 4 Prepare the final output in the format you will report:** provide the site list, the affected ecosystem functions, the affected or potentially affected groups, and a clear explanation of the link between your activities and those effects.
- 5** Record any exclusions, boundary choices, or changes from prior reporting so a reviewer can see what was left out, why it was left out, and whether the scope has shifted.
- 6** Check the draft against the official source before sign-off to confirm the wording, scope, and evidence trail still match the underlying requirement and nothing material 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 or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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