



GRI 304: Biodiversity 2016

304

1 JULY 2018

TOPIC STANDARD

GRI 304: Biodiversity 2016

Topic Standard

Effective Date

This Standard is effective for reports or other materials published on or after 1 July 2018.

Responsibility

This Standard is issued by the [Global Sustainability Standards Board \(GSSB\)](#). Any feedback on the GRI Standards can be submitted to gssbsecretariat@globalreporting.org for the consideration of the GSSB.

Due Process

This Standard was developed in the public interest and in accordance with the requirements of the GSSB Due Process Protocol. It has been developed using multi-stakeholder expertise, and with regard to authoritative intergovernmental instruments and widely held expectations of organizations relating to social, environmental, and economic responsibilities.

Legal Liability

This document, designed to promote sustainability reporting, has been developed by the Global Sustainability Standards Board (GSSB) through a unique multi-stakeholder consultative process involving representatives from organizations and report information users from around the world. While the GRI Board of Directors and GSSB encourage the use of the GRI Sustainability Reporting Standards (GRI Standards) and related Interpretations by all organizations, the preparation and publication of reports based fully or partially on the GRI Standards and related Interpretations are the full responsibility of those producing them. Neither the GRI Board of Directors, GSSB, nor Stichting Global Reporting Initiative (GRI) can assume responsibility for any consequences or damages resulting directly or indirectly from the use of the GRI Standards and related Interpretations in the preparation of reports, or the use of reports based on the GRI Standards and related Interpretations.

Copyright and trademark notice

This document is copyright-protected by Stichting Global Reporting Initiative (GRI). The reproduction and distribution of this document for information and/or use in preparing a sustainability report is permitted without prior permission from GRI. However, neither this document nor any extract from it may be reproduced, stored, translated, or transferred in any form or by any means (electronic, mechanical, photocopied, recorded, or otherwise) for any other purpose without prior written permission from GRI.

Global Reporting Initiative, GRI and logo, GSSB and logo, and GRI Sustainability Reporting Standards (GRI Standards) and logo are trademarks of Stichting Global Reporting Initiative.

© 2022 GRI. All rights reserved.

ISBN 978-90-8866-107-5

Content

Introduction	4
1. Topic management disclosures	7
2. Topic disclosures	8
Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	8
Disclosure 304-2 Significant impacts of activities, products and services on biodiversity	9
Disclosure 304-3 Habitats protected or restored	10
Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	11
Glossary	12
Bibliography	14

Introduction

GRI 304: Biodiversity 2016 contains disclosures for organizations to report information about their biodiversity-related impacts, and how they manage these impacts.

The Standard is structured as follows:

- [Section 1](#) contains a requirement, which provides information about how the organization manages its biodiversity-related impacts.
- [Section 2](#) contains four disclosures, which provide information about the organization's biodiversity-related impacts.
- The [Glossary](#) contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The [Bibliography](#) lists authoritative intergovernmental instruments and additional references used in developing this Standard.

The rest of the Introduction section provides a background on the topic, an overview of the system of GRI Standards and further information on using this Standard.

Background on the topic

This Standard addresses the topic of biodiversity.

Protecting biological diversity is important for ensuring the survival of plant and animal species, genetic diversity, and natural ecosystems. In addition, natural ecosystems provide clean water and air, and contribute to food security and human health. Biodiversity also contributes directly to local livelihoods, making it essential for achieving poverty reduction, and thus sustainable development.

These concepts are covered in key instruments of the United Nations: see [Bibliography](#).

System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information about its most significant impacts on the economy, environment, and people, including impacts on their human rights, and how it manages these impacts.

The GRI Standards are structured as a system of interrelated standards that are organized into three series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see [Figure 1](#) in this Standard).

Universal Standards: GRI 1, GRI 2 and GRI 3

[GRI 1: Foundation 2021](#) specifies the requirements that the organization must comply with to report in accordance with the GRI Standards. The organization begins using the GRI Standards by consulting [GRI 1](#).

[GRI 2: General Disclosures 2021](#) contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as its activities, governance, and policies.

[GRI 3: Material Topics 2021](#) provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic.

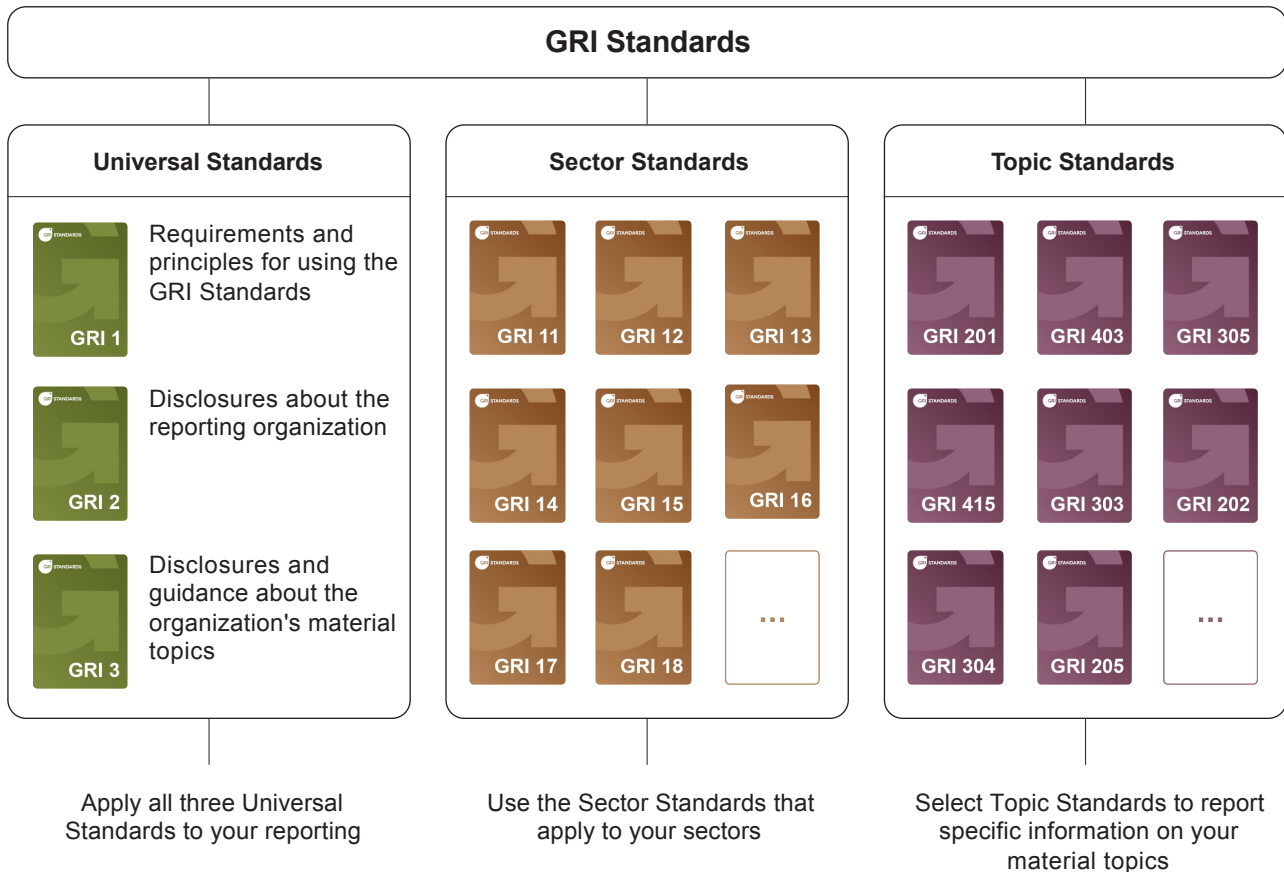
Sector Standards

The Sector Standards provide information for organizations about their likely material topics. The organization uses the Sector Standards that apply to its sectors when determining its material topics and when determining what to report for each material topic.

Topic Standards

The Topic Standards contain disclosures that the organization uses to report information about its impacts in relation to particular topics. The organization uses the Topic Standards according to the list of material topics it has determined using [GRI 3](#).

Figure 1. GRI Standards: Universal, Sector and Topic Standards



Using this Standard

This Standard can be used by any organization – regardless of size, type, sector, geographic location, or reporting experience – to report information about its biodiversity-related impacts.

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined biodiversity to be a material topic:

- [Disclosure 3-3 in GRI 3: Material Topics 2021](#) (see clause 1.1 in this Standard);
- Any disclosures from this Topic Standard that are relevant to the organization's biodiversity-related impacts (Disclosure 304-1 through Disclosure 304-4).

See [Requirements 4 and 5 in GRI 1: Foundation 2021](#).

Reasons for omission are permitted for these disclosures.

If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with, and provide a reason for omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1: Foundation 2021](#) for more information on reasons for omission.

If the organization cannot report the required information about an item specified in a disclosure because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the requirement by reporting this to be the case. The organization can explain the reasons for not having this item, or describe any plans to develop it. The disclosure does not require the organization to implement the item (e.g., developing a policy), but to report that the item does not exist.

If the organization intends to publish a standalone sustainability report, it does not need to repeat information that it has already reported publicly elsewhere, such as on web pages or in its annual report. In such a case, the organization can report a required disclosure by providing a reference in the GRI content index as to where this information can be found (e.g., by providing a link to the web page or citing the page in the annual report where the information has been published).

Requirements, guidance and defined terms

The following apply throughout this Standard:

Requirements are presented in **bold font** and indicated by the word 'shall'. An organization must comply with requirements to report in accordance with the GRI Standards.

Requirements may be accompanied by guidance.

Guidance includes background information, explanations, and examples to help the organization better understand the requirements. The organization is not required to comply with guidance.

The Standards may also include recommendations. These are cases where a particular course of action is encouraged but not required.

The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the [Glossary](#). The organization is required to apply the definitions in the Glossary.

1. Topic management disclosures

An organization reporting in accordance with the GRI Standards is required to report how it manages each of its material topics.

An organization that has determined biodiversity to be a material topic is required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#) (see clause 1.1 in this section).

This section is therefore designed to supplement – and not replace – Disclosure 3-3 in *GRI 3*.

REQUIREMENTS **1.1** **The reporting organization shall report how it manages biodiversity using [Disclosure 3-3 in GRI 3: Material Topics 2021](#).**

GUIDANCE The reporting organization can also describe its strategy for achieving its policy on biodiversity management. A biodiversity strategy can contain a combination of elements related to the prevention, management, and remediation of damage to natural habitats resulting from the organization's activities. An example of this is the integration of biodiversity considerations into analytical tools, such as environmental site impact assessments.

2. Topic disclosures

Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

REQUIREMENTS

The reporting organization shall report the following information:

- a. For each operational site owned, leased, managed in, or adjacent to, **protected areas** and **areas of high biodiversity value** outside protected areas, the following information:
 - i. Geographic location;
 - ii. Subsurface and underground land that may be owned, leased, or managed by the organization;
 - iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;
 - iv. Type of operation (office, manufacturing or production, or extractive);
 - v. Size of operational site in km² (or another unit, if appropriate);
 - vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);
 - vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).

RECOMMENDATIONS

- 2.1 When compiling the information specified in Disclosure 304-1, the reporting organization should include information about sites for which future operations have been formally announced.

GUIDANCE

Background

Monitoring which activities are taking place in both protected areas and areas of high biodiversity value outside protected areas makes it possible for the organization to reduce the risks of impacts. It also makes it possible for the organization to manage impacts on biodiversity or to avoid mismanagement.

Disclosure 304-2 Significant impacts of activities, products and services on biodiversity

REQUIREMENTS

The reporting organization shall report the following information:

- a. **Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:**
 - i. **Construction or use of manufacturing plants, mines, and transport infrastructure;**
 - ii. **Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);**
 - iii. **Introduction of invasive species, pests, and pathogens;**
 - iv. **Reduction of species;**
 - v. **Habitat conversion;**
 - vi. **Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).**

- b. **Significant direct and indirect positive and negative impacts with reference to the following:**
 - i. **Species affected;**
 - ii. **Extent of areas impacted;**
 - iii. **Duration of impacts;**
 - iv. **Reversibility or irreversibility of the impacts.**

GUIDANCE**Guidance for Disclosure 304-2**

Indirect impacts on biodiversity can include impacts in the supply chain.

Areas of impact are not limited to areas that are formally protected and include consideration of impacts on buffer zones, as well as formally designated areas of special importance or sensitivity.

Background

This disclosure provides the background for understanding (and developing) an organization's strategy to mitigate significant direct and indirect impacts on biodiversity. By presenting structured and qualitative information, the disclosure enables comparison of the relative size, scale, and nature of impacts over time and across organizations.

Disclosure 304-3 Habitats protected or restored

REQUIREMENTS

The reporting organization shall report the following information:

- a. **Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.**
- b. **Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.**
- c. **Status of each area based on its condition at the close of the reporting period.**
- d. **Standards, methodologies, and assumptions used.**

RECOMMENDATIONS

- 2.2 When compiling the information specified in Disclosure 304-3, the reporting organization should align the information presented in this disclosure with regulatory or license requirements for the protection or restoration of habitats, if applicable.

GUIDANCE**Guidance for Disclosure 304-3**

This disclosure addresses the extent of an organization's prevention and remediation activities with respect to its impacts on biodiversity. This disclosure refers to areas where remediation has been completed or where the area is actively protected. Areas where operations are still active can be counted if they conform to the definitions of 'area restored' or 'area protected'.

Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations

REQUIREMENTS

The reporting organization shall report the following information:

- a. **Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:**
 - i. **Critically endangered**
 - ii. **Endangered**
 - iii. **Vulnerable**
 - iv. **Near threatened**
 - v. **Least concern**

RECOMMENDATIONS

- 2.3 When compiling the information specified in Disclosure 304-4, the reporting organization should compare the information in the IUCN Red List and national conservation lists with the species outlined in planning documentation and monitoring records to ensure consistency.

GUIDANCE**Background**

This disclosure helps an organization to identify where its activities pose a threat to endangered plant and animal species. By identifying these threats, the organization can initiate appropriate steps to avoid harm and to prevent the extinction of species. The International Union for Conservation of Nature (IUCN) 'Red List of Threatened Species' (an inventory of the global conservation status of plant and animal species) and national conservation lists serve as authorities on the sensitivity of habitat in areas affected by operations, and on the relative importance of these habitats from a management perspective.

See reference [8] in the [Bibliography](#).

Glossary

This glossary provides definitions for terms used in this Standard. The organization is required to apply these definitions when using the GRI Standards.

The definitions included in this glossary may contain terms that are further defined in the complete [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in the complete [GRI Standards Glossary](#), definitions that are commonly used and understood apply.

-
- A**
- area of high biodiversity value**
area not subject to legal protection, but recognized for important biodiversity features by a number of governmental and non-governmental organizations
- Note 1: Areas of high biodiversity value include habitats that are a priority for conservation, which are often defined in National Biodiversity Strategies and Action Plans prepared under the United Nations (UN) Convention, 'Convention on Biological Diversity', 1992.
- Note 2: Several international conservation organizations have identified particular areas of high biodiversity value.
- area protected**
area that is protected from any harm during operational activities, and where the environment remains in its original state with a healthy and functioning ecosystem
- area restored**
area that was used during or affected by operational activities, and where remediation measures have either restored the environment to its original state, or to a state where it has a healthy and functioning ecosystem
-
- H**
- human rights**
rights inherent to all human beings, which include, at a minimum, the rights set out in the *United Nations (UN) International Bill of Human Rights* and the principles concerning fundamental rights set out in the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work*
- Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified
- Note: See [Guidance to 2-23-b-i in GRI 2: General Disclosures 2021](#) for more information on 'human rights'.
-
- I**
- impact**
effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development
- Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.
- Note 2: See section 2.1 in [GRI 1: Foundation 2021](#) for more information on 'impact'.
-
- M**
- material topics**
topics that represent the organization's most significant impacts on the economy, environment, and people, including impacts on their human rights
- Note: See section 2.2 in [GRI 1: Foundation 2021](#) and section 1 in [GRI 3: Material Topics 2021](#) for more information on 'material topics'.
-
- P**
- protected area**
geographic area that is designated, regulated, or managed to achieve specific conservation objectives

S**significant impact on biodiversity**

impact that can adversely affect the integrity of a geographic area or region, either directly or indirectly, by substantially changing its ecological features, structures, and functions across its whole area, and over the long term, so that habitat, its population levels, and the particular species that make the habitat important cannot be sustained

Note 1: On a species level, a significant impact causes a population decline or change in distribution so that natural recruitment (reproduction or immigration from unaffected areas) cannot return to former levels within a limited number of generations.

Note 2: A significant impact can also affect subsistence or commercial resource use to the degree that the well-being of users is affected over the long term.

sustainable development / sustainability

development that meets the needs of the present without compromising the ability of future generations to meet their own needs

Source: World Commission on Environment and Development, *Our Common Future*, 1987

Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in the GRI Standards.

Bibliography

This section lists authoritative intergovernmental instruments and additional references used in developing this Standard.

Authoritative instruments:

1. Ramsar Convention, 'The Convention on Wetlands of International Importance especially as Waterfowl Habitat', 1994.
2. United Nations (UN) Convention, 'Convention on Biological Diversity', 1992.
3. United Nations (UN) Convention, 'Convention on International Trade in Endangered Species of Wild Flora and Fauna (CITES)', 1979.
4. United Nations Educational, Scientific and Cultural Organization (UNESCO), Biosphere Reserves, <http://www.unesco.org/new/en/natural-sciences/environment/ecological-sciences/biosphere-reserves/>, accessed on 1 September 2016.
5. United Nations Educational, Scientific and Cultural Organization (UNESCO), World Heritage Sites List, <http://whc.unesco.org/en/list>, accessed on 1 September 2016.

Additional references:

6. BirdLife International, *Important Bird and Biodiversity Areas*, <http://www.birdlife.org/datazone/site>, accessed on 1 September 2016.
7. International Union for Conservation of Nature (IUCN), *Guidelines for Applying Protected Area Management Categories*, 2008.
8. International Union for Conservation of Nature (IUCN), Red List of Threatened Species, <http://www.iucnredlist.org/>, accessed on 1 September 2016.



PO Box 10039
1001 EA Amsterdam
The Netherlands

www.globalreporting.org