

GRI 304: BIODIVERSITY
2016

GRI
304

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About this Standard

Responsibility	This Standard is issued by the Global Sustainability Standards Board (GSSB) . Any feedback on the GRI Standards can be submitted to standards@globalreporting.org for the consideration of the GSSB.
Scope	<i>GRI 304: Biodiversity</i> sets out reporting requirements on the topic of biodiversity. This Standard can be used by an organization of any size, type, sector or geographic location that wants to report on its impacts related to this topic.
Normative references	This Standard is to be used together with the most recent versions of the following documents. GRI 101: Foundation GRI 103: Management Approach GRI Standards Glossary In the text of this Standard, terms defined in the Glossary are <u>underlined</u> .
Effective date	This Standard is effective for reports or other materials published on or after 1 July 2018. Earlier adoption is encouraged.

Note: This document includes hyperlinks to other Standards. In most browsers, using **'ctrl' + click** will open external links in a new browser window. After clicking on a link, use **'alt' + left arrow** to return to the previous view.

Introduction

A. Overview

This Standard is part of the set of GRI Sustainability Reporting Standards (GRI Standards). These Standards are designed to be used by organizations to report about their impacts on the economy, the environment, and society.

The GRI Standards are structured as a set of interrelated, modular standards. The full set can be downloaded at www.globalreporting.org/standards/.

There are three universal Standards that apply to every organization preparing a sustainability report:

GRI 101: Foundation

GRI 102: General Disclosures

GRI 103: Management Approach

***GRI 101: Foundation* is the starting point for using the GRI Standards. It has essential information on how to use and reference the Standards.**

An organization then selects from the set of topic-specific GRI Standards for reporting on its material topics. These Standards are organized into three series: 200 (Economic topics), 300 (Environmental topics) and 400 (Social topics).

Each topic Standard includes disclosures specific to that topic, and is designed to be used together with *GRI 103: Management Approach*, which is used to report the management approach for the topic.

***GRI 304: Biodiversity* is a topic-specific GRI Standard in the 300 series (Environmental topics).**

B. Using the GRI Standards and making claims

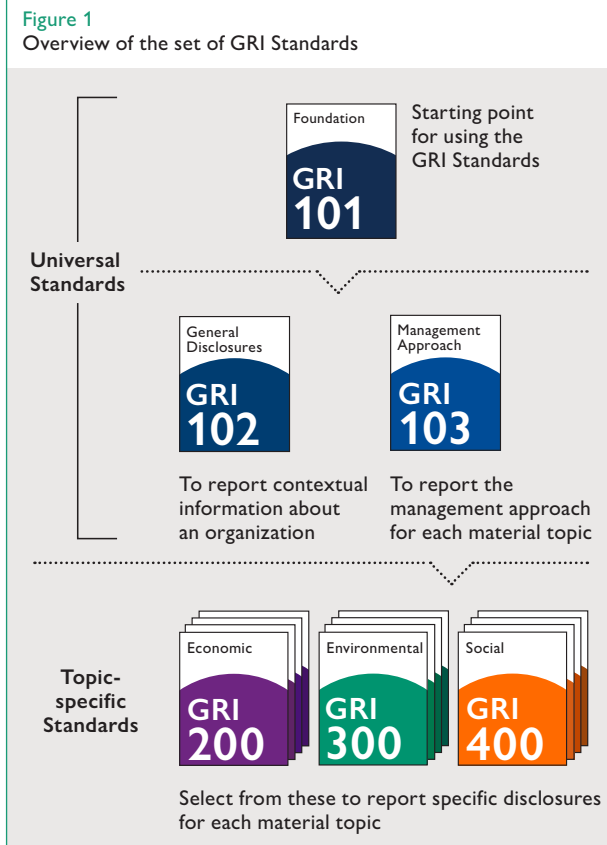
There are two basic approaches for using the GRI Standards. For each way of using the Standards there is a corresponding claim, or statement of use, which an organization is required to include in any published materials.

1. The GRI Standards can be used as a set to prepare a sustainability report that is in accordance with the Standards. There are two options for preparing a report in accordance (Core or Comprehensive), depending on the extent of disclosures included in the report.

An organization preparing a report in accordance with the GRI Standards uses this Standard, *GRI 304: Biodiversity*, if this is one of its material topics.

2. Selected GRI Standards, or parts of their content, can also be used to report specific information, without preparing a report in accordance with the Standards. Any published materials that use the GRI Standards in this way are to include a 'GRI-referenced' claim.

See [Section 3 of GRI 101: Foundation](#) for more information on how to use the GRI Standards, and the specific claims that organizations are required to include in any published materials.



C. Requirements, recommendations and guidance

The GRI Standards include:

Requirements. These are mandatory instructions. In the text, requirements are presented in **bold font** and indicated with the word 'shall'. Requirements are to be read in the context of recommendations and guidance; however, an organization is not required to comply with recommendations or guidance in order to claim that a report has been prepared in accordance with the Standards.

Recommendations. These are cases where a particular course of action is encouraged, but not required. In the text, the word 'should' indicates a recommendation.

Guidance. These sections include background information, explanations and examples to help organizations better understand the requirements.

An organization is required to comply with all applicable requirements in order to claim that its report has been prepared in accordance with the GRI Standards. See [GRI 101: Foundation](#) for more information.

D. Background context

In the context of the GRI Standards, the environmental dimension of sustainability concerns an organization's impacts on living and non-living natural systems, including land, air, water, and ecosystems.

GRI 304 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 [References](#).

The disclosures in this Standard can provide information about an organization's impacts related to biodiversity, and how it manages them.

GRI 304: Biodiversity

This Standard includes disclosures on the management approach and topic-specific disclosures. These are set out in the Standard as follows:

- Management approach disclosures (this section references *GRI 103*)
- Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
- Disclosure 304-2 Significant impacts of activities, products, and services on biodiversity
- Disclosure 304-3 Habitats protected or restored
- Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations

1. Management approach disclosures

Management approach disclosures are a narrative explanation of how an organization manages a material topic, the associated impacts, and stakeholders' reasonable expectations and interests. Any organization that claims its report has been prepared in accordance with the GRI Standards is required to report on its management approach for every material topic, as well as reporting topic-specific disclosures for those topics.

Therefore, this topic-specific Standard is designed to be used together with *GRI 103: Management Approach* in order to provide full disclosure of the organization's impacts. *GRI 103* specifies how to report on the management approach and what information to provide.

Reporting requirements

- 1.1 The reporting organization shall report its management approach for biodiversity using *GRI 103: Management Approach*.

Management approach disclosures

Continued

Guidance

When reporting its management approach for biodiversity, 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-specific disclosures

Disclosure 304-1

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

Reporting 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).

Disclosure
304-1

Reporting 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

Reporting 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.

Disclosure
304-2

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

Reporting 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.

Disclosure
304-3

Reporting 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

Reporting 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

Disclosure
304-4

Reporting 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 [References section](#).

Glossary

This Glossary includes definitions for terms used in this Standard, which apply when using this Standard. These definitions 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.

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

impact

In the GRI Standards, unless otherwise stated, 'impact' refers to the effect an organization has on the economy, the environment, and/or society, which in turn can indicate its contribution (positive or negative) to sustainable development.

Note 1: In the GRI Standards, the term 'impact' can refer to positive, negative, actual, potential, direct, indirect, short-term, long-term, intended, or unintended impacts.

Note 2: Impacts on the economy, environment, and/or society can also be related to consequences for the organization itself. For example, an impact on the economy, environment, and/or society can lead to consequences for the organization's business model, reputation, or ability to achieve its objectives.

material topic

topic that reflects a reporting organization's significant economic, environmental and social impacts; or that substantively influences the assessments and decisions of stakeholders

Note 1: For more information on identifying a material topic, see the [Reporting Principles for defining report content](#) in *GRI 101: Foundation*.

Note 2: To prepare a report in accordance with the GRI Standards, an organization is required to report on its material topics.

Note 3: Material topics can include, but are not limited to, the topics covered by the GRI Standards in the 200, 300, and 400 series.

protected area

geographic area that is designated, regulated, or managed to achieve specific conservation objectives

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.

References

The following documents informed the development of this Standard and can be helpful for understanding and applying it.

Authoritative intergovernmental 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.

Other relevant 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.

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