Enabling meaningful disclosure with the GRI Standards

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‘Who is who’ in the reporting landscape

Set what and how to report
- Standards and Frameworks
  - Sustainability information
  - Financial information
- Report Issuers
  - Companies
  - Cities

Disclose the data
- Consulting and Assurance
  - ‘The Big 4’

Help collect or verify the data
- Data Aggregators
  - Bloomberg

Synthesize the data
- Analysts and Ratings
  - MSCI
  - Sustainalytics

Provide an opinion about the data

Make decisions based on the data
- Data Consumers
  - Governments
  - Investors
  - Stakeholders

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#BusinessNatureSummit
Enabling meaningful disclosure on environmental impacts: The GRI Standards (300 series)

The GRI Standards are a set of interrelated reporting standards, enabling organizations to report publicly on their impact outward on the economy, environment and society.

The standards in the 300 series request information about an organization’s impacts on living and non-living natural systems, including land, air, water and ecosystems.

- GRI 301: Materials
- GRI 302: Energy
- GRI 303: Water and Effluents
- GRI 304: Biodiversity
- GRI 305: Emissions
- GRI 306: Waste (under review)
- GRI 307: Environmental Compliance
- GRI 308: Supplier Environmental Assessment
## Enabling meaningful disclosure on environmental impacts: GRI 304: Biodiversity Standard

<table>
<thead>
<tr>
<th>Disclosure logic</th>
<th>Proxies</th>
</tr>
</thead>
<tbody>
<tr>
<td>What operational activities may have an impact on biodiversity (geographic location of operations, type, size, position to protected area)</td>
<td>Protected areas*, areas of high biodiversity value** outside protected areas affected</td>
</tr>
<tr>
<td></td>
<td>IUCN Red List species and national conservation list species affected by level of risk</td>
</tr>
<tr>
<td></td>
<td>(*) area designated, regulated, or managed to achieve specific conservation objectives</td>
</tr>
<tr>
<td></td>
<td>(**) area not subject to legal protection, but recognized for important biodiversity features by gov. and non-gov. organizations, e.g., CBD</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Nature of impact:</th>
<th>Significance of impact:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pollution</td>
<td>• Species affected</td>
</tr>
<tr>
<td>Introduction of invasive species, pests and pathogens</td>
<td>• Extent of areas impacted</td>
</tr>
<tr>
<td>Reduction of species</td>
<td>• Duration of impact</td>
</tr>
<tr>
<td>Habitat conversion</td>
<td>• Reversibility or irreversibility of impact</td>
</tr>
<tr>
<td>Changes in ecological processes outside the natural range of variation</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>What is the extent of an organization’s prevention and remediation activities with respect to the impact</th>
<th>Habitat areas protected and restored* (size, location, condition at the end of the close of the reporting period)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(*) areas where environment was restored to its original state or a state where it has a healthy and functioning ecosystem</td>
<td></td>
</tr>
</tbody>
</table>