

Training test 1

EFFECTIVE DATE:

TOPIC STANDARD

Training test 1

Topic Standard

Effective Date

This Standard is effective for reports or other materials published on or after

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The Standard is structured as follows:

- [Section 1](#) contains seven disclosures, which provide information about the organization's biodiversity-related impacts and how the organization manages these 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.

Biological diversity, referred to as biodiversity, is the variability among living organisms from all sources including terrestrial, marine, and other aquatic ecosystems and the ecological complexes of which they are a part; this includes diversity within species, between species, and of ecosystems. Biodiversity includes therefore three components of diversity: genes, species, and ecosystems.

Biodiversity is an essential characteristic of nature, which consists of stocks of environmental assets across land, ocean, freshwater, and the atmosphere. An ecosystem is a dynamic complex of plants, animals, and microorganisms, interacting with each other and their non-living environment. Ecosystems are environmental assets that support the provision of ecosystem services, which are the flows of benefits from ecosystems to people (beneficiaries), such as clean water and air.

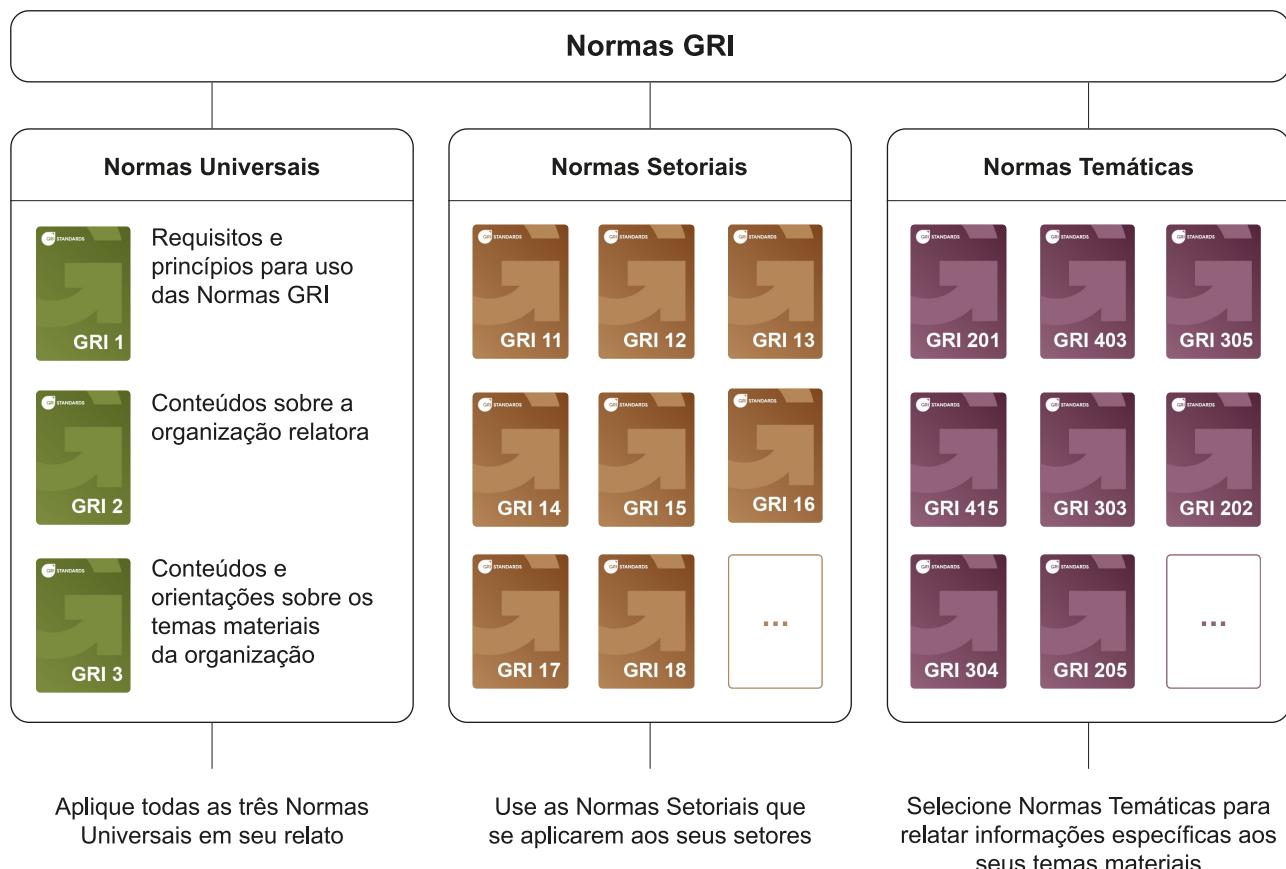
Protecting and enhancing biodiversity ensures genetic diversity, the survival of animal and plant species, and the health of ecosystems. Biodiversity and the services it provides contribute directly to local livelihoods and is essential for achieving poverty reduction and sustainable development.

The post-2020 Biodiversity Framework of the UN Convention on Biological Diversity will set goals and targets to halt and reverse biodiversity loss and achieve its vision of living in harmony with nature by 2050. The Sustainable Development Goals, adopted by the UN as part of the 2030 Agenda for Sustainable Development, also include key targets related to halting biodiversity loss and promoting the sustainable use of natural resources under Goal 14: Life below water and Goal 15: Life on land.

To contribute to international goals and targets to halt and reverse biodiversity loss, no net loss and net gain of biodiversity approaches aim to ensure that human activities leave biodiversity in the same or a better condition respectively as an appropriate baseline.

An organization can have an impact on biodiversity through its activities and the activities of suppliers and entities downstream the value chain, or a combination of those. These impacts can extend beyond the geographic locations where the activities of the organization and entities upstream and downstream from the organization take place. Biodiversity-related impacts can also have social and economic consequences for indigenous peoples and local communities.

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



Topic Disclosures

Disclosure Disclosure 304-2 Direct drivers of biodiversity loss

REQUIREMENTS

The organization shall:

1. for each site reported under 304-1-b and 304-1-c, where land and sea use change is a direct driver of biodiversity loss:
 - i. describe the activities responsible for land and sea use change;
 - ii. report the size in hectares and the type of ecosystem converted since the cut-off date;
2. for each site reported under 304-1-b and 304-1-c, where overexploitation of resources is a direct driver of biodiversity loss:
 - i. describe the activities responsible for the overexploitation of resources;
 - ii. report the type and quantity of resources used and the species extinction risk, where applicable;
3. for each site reported under 304-1-b and 304-1-c, where pollution is a direct driver of biodiversity loss:
 1. describe the activities responsible for pollution;
 2. report the type and quantity of generated;
 3. describe the processes used to monitor its contribution to the direct drivers of biodiversity loss through its activities and its supply chain;

RECOMMENDATIONS

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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.

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’.

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’.

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.

Acknowledgement

This is acknowledgement



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