



Website: <https://www.globalreporting.org/>

Email: gssbsecretariat@globalreporting.org

GRI Topic Standard Project for Biodiversity – GSSB basis for conclusions for *GRI 101: Biodiversity 2024*

Summary of Public Comments on the Exposure Draft of the Standards, and GSSB Responses

Date	25 January 2024
Project	GRI Topic Standard Project for Biodiversity
Description	<p>This document summarizes the significant issues raised by comments received on the GRI Biodiversity Standard exposure draft, during the public comment periods from 5 December 2022 to 28 February 2023, and from 26 July to 10 September 2023. This document outlines the responses from the Global Sustainability Standards Board (GSSB) to the significant issues raised based on discussions and recommendations by the Biodiversity Technical Committee.</p> <p>The GRI Biodiversity Standard exposure draft was open for public comments from 5 December 2022 to 28 February 2023. Due to the nature of feedback received on Disclosure 304-7 Access and benefit-sharing, and the resulting changes made to this disclosure, the GSSB decided to publish Disclosure 304-7 Access and benefit-sharing for a second public comment period from 26 July to 10 September 2023.</p> <p>The full set of public comments can be downloaded from the Topic Standard Project for Biodiversity page on the GSSB website.</p> <p><i>GRI 101: Biodiversity 2024</i> can be downloaded here.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

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24 About this document

25 This document summarizes the significant issues raised by respondents regarding the [GRI](#)
26 [Biodiversity Standard exposure draft](#) during the public comment periods from 5 December 2022 to 28
27 February 2023, and from 26 July to 10 September 2023.

28 The document includes the feedback provided by respondents through the public comment survey
29 hosted on the [Topic Standard Project for Biodiversity page](#) and the feedback submitted by email.

30 All individual comments received, together with an analysis of the significant issues raised, were
31 considered by the Global Sustainability Standards Board (GSSB) in their revision of the Biodiversity
32 Standard. This document provides a summary of how the GSSB has responded to the significant
33 issues raised in the public comment period.

34 The full set of comments received can be downloaded from the [Topic Standard Project for](#)
35 [Biodiversity page](#) on the GSSB website.

36 *GRI 101: Biodiversity 2024* can be downloaded [here](#).

37 Introduction

38 Objectives for revising GRI 304: Biodiversity 2016

39 The [project proposal](#) for the review of *GRI 304: Biodiversity 2016* was approved by the Global
40 Sustainability Standards Board (GSSB), GRI's independent standard setting body, at its meeting on
41 29 September 2021. The primary objective of the project was to review the *GRI 304* to represent
42 internationally agreed best practice and align with recent developments and the relevant authoritative
43 intergovernmental instruments in the field of biodiversity.

44 The project followed the [GSSB Due Process Protocol](#). A multi-stakeholder [technical committee](#) of 18
45 experts representing all five GRI constituencies was appointed by the GSSB in November 2021. The
46 technical committee informed the revision of the Standard by convening throughout 2021-2023 in 10
47 meetings.

48 The following specific objectives were established by the GSSB when commencing the revision of the
49 Standard, and were considered throughout the project:

- 50 • revising the existing 'Background context' information within *GRI 304*.
- 51 • developing the topic management disclosures, considering contents in the existing
52 management disclosures section within *GRI 304*, including:
 - 53 ○ developing new requirements, recommendations, and guidance.
- 54 • ensuring that the revised management disclosures are compatible for organizations to use
55 together with *GRI 3: Material Topics 2021*.
- 56 • developing topic disclosures for biodiversity, building on the existing topic disclosures (along
57 with their related reporting requirements, recommendations, and guidance) including:
 - 58 ○ revising the existing content;
 - 59 ○ developing new disclosures, requirements, recommendations, and guidance to
60 address areas not currently covered by the Standard.
- 61 • revising and updating the existing Bibliography related to biodiversity.
- 62 • revising existing definitions in the *GRI Standards Glossary* and, where applicable, developing
63 new ones.
- 64 • identifying which GRI Sector Standards content related to biodiversity should be revised to
65 ensure alignment and consistency with the revised Topic Standard for Biodiversity.

66 Scope of the public comment

67 The Biodiversity Standard exposure draft was open for public comment, as required by the [GSSB](#)
68 [Due Process Protocol](#), from 5 December 2022 to 28 February 2023.

69 Respondents were invited to submit their feedback on the clarity, feasibility, and relevance of the
70 significant proposals contained in the exposure draft.

71 Several outreach activities were carried out during the public comment period, including webinars,
72 regional workshops, and one-to-one consultations with stakeholders. 400 participants attended the
73 regional workshops, online or in-person, in Africa and Latin America. Approximately 1,650 individuals
74 attended the global webinars. In addition, GRI participated in three events at COP 15. [Appendix 1](#)
75 contains an overview of these events.

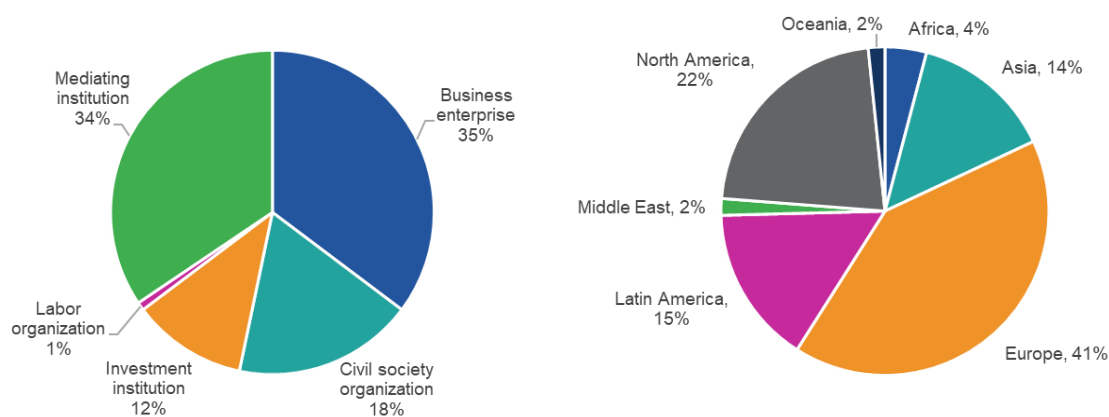
76 Comments collected during PCP activities such as workshops or webinars, though not considered
77 official public comment submissions, were also taken into account when they aided understanding of
78 the official submissions or flagged a significant issue that was not raised in the official submissions.

79 Overview of participation in public comment

80 Respondents were invited to submit their comments on the Biodiversity Standard exposure draft using
81 an [online survey](#). The link to the survey was made available on the Biodiversity project page.
82 Respondents could also submit an official letter or statement to biodiversity@globalreporting.org.

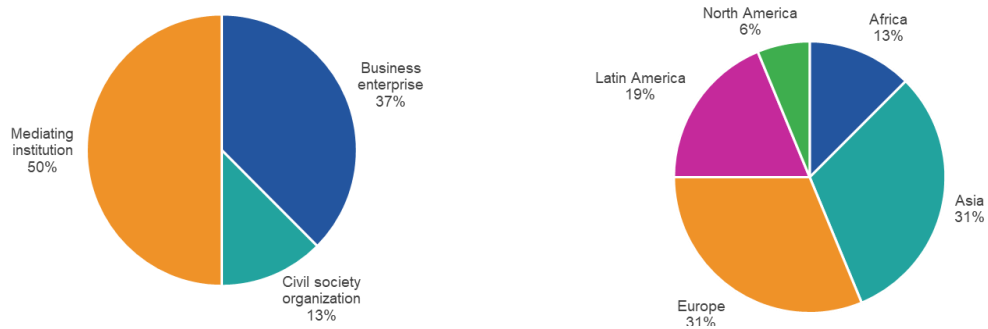
83 A total of 122 submissions from individuals and organizations were received, consisting of 103
84 completed surveys and 19 letters. The submissions contained approximately 1,800 comments. See
85 Figure 1 and Figure 2 for a breakdown of submissions by stakeholder constituency and region.
86 Submissions were received from all five stakeholder constituencies represented by the GSSB:
87 business enterprises, civil society organizations, investment institutions, labor, and mediating
88 institutions. Submissions were received from 38 countries across five continents.

89 Figures 1 and 2. Breakdown of all submissions received by constituency and geographic region



90 A second comment period was opened for a re-exposure of draft Disclosure 304-7 Access and
91 benefit-sharing, between 26 July and 10 September 2023. This was due to significant changes made
92 after the PCP in the draft Standard. An additional 17 submissions from individuals and organizations
93 were received. See Figure 3 and Figure 4 for a breakdown of submissions by stakeholder
94 constituency and region.

95 **Figures 3 and 4. Breakdown of submissions received for re-exposure of draft Disclosure 304-7**
 96 **Access and benefit-sharing, by constituency and geographic region**



97 For more details on the submissions received, see:

- 98 • Full set of comments on the [Biodiversity project page](#).
 99 • [Appendix 2](#) for an overview of respondents.

100 **Methodology for analyzing comments**

101 All comments submitted by respondents were collated by the Standards Division.

102 Each comment was categorized according to its relevance to a specific Standard, section, disclosure,
 103 or a group of disclosures in the Biodiversity exposure draft, or as a cross-cutting theme. Each
 104 comment was then sub-categorized by the respondent's:

- 105 • support for proposed content, based on its clarity, feasibility, and relevance to reporting;
 106 • opposition to the proposed content, based on its clarity, feasibility, and relevance to
 107 reporting;
 108 • concern about the proposed content, based on its clarity, feasibility, and relevance to
 109 reporting;
 110 • proposals for new content.

111 When a respondent had raised several, different points in one comment, the points were separated
 112 into distinct comments.

113 Comments that could not be adequately summarized or interpreted are presented in this summary,
 114 where relevant, verbatim inside quotation marks.

115 The qualifiers indicated in Table 1 have been used to indicate the percentage of respondents that
 116 provided feedback on a significant issue. Given that the survey mostly contained open questions to
 117 enable respondents to provide feedback on sections of interest, not all respondents provided
 118 comments on all sections of the exposure draft. Consequently, certain sections or disclosures have a
 119 relatively low number of comments compared to the overall number of respondents.

120 **Table 1. Qualifiers indicating the percentage of respondents that provided feedback.**

Qualifier	Respondents
Majority	> 50%
Many	30-50%
Some	10-30%
A few	< 10%
One	1

121 **Significant issues and GSSB**
 122 **responses**

123 In line with the [GSSB Due Process Protocol](#), this section summarizes the significant issues raised by
 124 respondents, outlines proposed changes to the Biodiversity Standard exposure draft, and explains the
 125 reasons why significant changes recommended by respondents were, or were not, accepted by the
 126 GSSB.

127 The significant issues identified have been organized into the following sections:

- 128 • Cross-cutting issues
- 129 • Issues by disclosure

130 This section includes references to the Biodiversity Standard exposure draft, and the final version of
 131 *GRI 101: Biodiversity 2024*. When referring to the content in the exposure draft, the titles in the
 132 exposure draft are used. When referring to the content in the final Biodiversity Standard, the titles in
 133 *GRI 101: Biodiversity 2024* are used.

134 **Cross-cutting issues**

135 **a) Focus on most significant impacts on biodiversity**

136 Many respondents raised concerns about the concept ‘most significant impacts’. These respondents
 137 stated that:

- 138 • focusing on most significant impacts is subjective and may limit transparency in terms of the
 139 total footprint of the company;
- 140 • additional guidance is needed to understand how to prioritize impacts;
- 141 • organizations with no net loss or net gain commitments need to report on all impacts and,
 142 therefore, all operational sites should be considered;
- 143 • the term ‘material impacts’ should be used instead to align with other standards.

144 One respondent welcomes the focus on the most significant impacts for reporting on the location of
 145 sites as reporting on impacts for all sites would be unduly burdensome.

146 GSSB response:

- 147 • *The reference to ‘most significant impacts’ is maintained. Two reporting options are included*
 148 *in requirements 101-5-b and 101-5-d in the final Standard to report the percentage of sites in*
 149 *or near ecologically sensitive areas and the proportion of total high-impact commodities*

150 sourced respectively. These options can help provide a high-level understanding of the
 151 significance of biodiversity across the organization's operations and its supply chain.

- 152 • The requirement to explain how sites and products and services in the supply chain with the
 153 most significant impacts on biodiversity have been determined has been separated in a new
 154 disclosure (Disclosure 101-4 in the final Standard). This disclosure provides more detailed
 155 guidance on the criteria that organizations can consider to identify their most significant
 156 impacts on biodiversity, including the direct drivers of biodiversity loss, the proximity to
 157 ecologically sensitive areas, and the changes to the state of biodiversity. The guidance also
 158 provides more information on the type of data and the tools that can be used.
- 159 • It has been clarified that it is up to the organization to set the threshold to determine which
 160 sites and which products and services in its supply chain have the most significant impacts on
 161 biodiversity and that an organization, for example, can determine that all of its sites have the
 162 most significant impacts on biodiversity, except for its headquarters.
- 163 • In addition, the GRI Sector Standards support organizations in identifying topics that are likely
 164 to be material for organizations in a sector on the basis of the sector's most significant
 165 impacts (e.g., natural ecosystem conversion) and may include additional sector disclosures
 166 and recommendations to report on the topic of biodiversity.'
- 167 • No changes have been made to the term 'most significant impacts' as it is aligned with how
 168 impacts are described in GRI 3: Material Topics 2021.

169 **b) Reporting on supply chain impacts**

170 Many respondents raised that reporting on supply chain impacts, especially beyond the first tier, is
 171 challenging. Respondents stated that:

- 172 • reporting on impacts along the supply chain is important but it is difficult to obtain data from
 173 suppliers beyond the first tier and it increases the burden on suppliers to provide the
 174 necessary data;
- 175 • reporting the information on suppliers' impacts (i.e., information on the condition of
 176 ecosystems, and on the ecosystem services and beneficiaries) is challenging and there is no
 177 well-established methodology to measure suppliers' impacts. It is suggested that these
 178 requirements should be removed or revised to adopt a qualitative approach;
- 179 • it is challenging to obtain information on the actions taken by suppliers to manage their
 180 impacts.

181 GSSB response:

- 182 • Reporting on supply chain impacts is maintained in the Standard and requirements have been
 183 revised following public feedback.
- 184 • The reference to 'suppliers' operational sites' has been changed to 'products and services in
 185 its supply chain' in the final Standard. Instead of reporting information for suppliers'
 186 operational sites, the information is now reported for each product and service in the supply
 187 chain with the most significant impacts on biodiversity
 - 188 ○ Disclosure 101-4 requires information on how products and services in the supply
 189 chain with the most significant impacts on biodiversity have been determined.
 - 190 ○ Disclosure 101-5 requires information on the countries and jurisdictions of products
 191 and services in its supply chain with the most significant impacts on biodiversity.
 - 192 ○ Disclosure 101-6 requires information on the direct drivers of biodiversity loss
 193 associated with these products and services.
- 194 • Requirement 304-3-c to report the condition of ecosystems that are or could be affected by
 195 suppliers' activities has been changed to a recommendation in Disclosure 101-7 in the final
 196 Standard. Similarly, requirement 304-4-b to report the significant ecosystem services and
 197 beneficiaries that are or could be affected by suppliers' activities has been changed to a
 198 recommendation in Disclosure 101-8 in the final Standard.
- 199 • It has been clarified in the guidance of Disclosure 101-2 in the final Standard that the
 200 management of biodiversity impacts only covers actions taken by the organization to manage
 201 impacts in its supply chain and does not cover actions taken by the suppliers themselves.

202 **c) Site-level reporting**

203 Some respondents indicated that reporting site-level information is feasible. A few respondents
204 indicated that site-level information is challenging to report. These respondents stated that it is
205 particularly challenging to identify suppliers' operational sites.

206 GSSB response:

207 *The Biodiversity Standard exposure draft only requires reporting the country or jurisdiction where the*
208 *suppliers' activities are located, not the exact location or coordinates of their sites. The reference to*
209 *'suppliers' operational sites' has been changed to 'products and services in its supply chain' in the*
210 *final Standard. Instead of reporting information for each country or jurisdiction where the suppliers'*
211 *operational sites are located, the information is now reported for each product and service in the*
212 *supply chain with the most significant impacts on biodiversity.*

213 **d) Interoperability with TNFD**

214 A few respondents indicated that the use of the Taskforce on Nature-related Financial Disclosures
215 (TNFD) beta framework enables the reporting using the GRI Biodiversity Standard exposure draft. A
216 few respondents indicated that they were not yet able to assess the interoperability between the
217 TNFD framework and the GRI Biodiversity Standard exposure draft. A few respondents indicated that
218 dependencies should also be covered by the GRI Biodiversity Standard. A few respondents
219 welcomed the intent to align to the extent possible.

220 GSSB response:

221 *The final TNFD framework was published during the revision of the GRI Biodiversity Standard*
222 *exposure draft. Efforts were made to ensure alignment to the greatest extent possible. This includes*
223 *alignment with TNFD's ecologically sensitive locations and recommended disclosures and metrics. It*
224 *should be noted, however, that the scope of the TNFD is broader as it covers nature, and not solely*
225 *biodiversity. No further changes were made to include dependencies, which are not covered by the*
226 *GRI Standards.*

227 **e) Positive impacts**

228 A few respondents stated that reporting on positive actions and impacts to promote biodiversity
229 should be included.

230 GSSB responses:

231 *No further changes were made. Disclosure 304-5 Management of biodiversity-related impacts*
232 *(Disclosure 101-2 in the final Standard) already enabled organizations to report on additional*
233 *conservation actions that aim to have a positive impact on biodiversity and are not related to the*
234 *management of their negative impacts. Disclosure 304-5 also enabled organizations to report on*
235 *transformative actions that also aim to generate positive impacts on biodiversity.*

236 **Issues by disclosure**

237 **Disclosure 304-1 Location of operational sites with the most**
238 **significant impacts (Disclosures 101-4 and 101-5 in the final**
239 **Standard)**

240 **a) Reporting on area of influence**

241 A few respondents suggested that the guidance on how to determine an organization's area of
242 influence is unclear and should include a threshold or a range. One respondent noted that the area of
243 influence may be defined in national legislation. A couple of respondents also noted that further clarity
244 is needed for the term 'near'.

245 GSSB response:

246 *The guidance has been revised. The organization can use a radius if it cannot identify the area*
247 *affected or potentially affected by its activities. If the organization uses a radius, it should explain this*

248 and report the distance of the radius used. No threshold has been included in the guidance. The area
249 of influence varies according to the type of activities conducted and the type of ecosystems and
250 species affected or potentially affected. It is, therefore, not possible to establish a fixed threshold or
251 range for all organizations.

252 **b) Area of high biodiversity value is too subjective**

253 A few respondents noted that the term 'area of high biodiversity value' is unclear. These respondents
254 stated that it is not clear if it refers to economic value or value to conservation and noted that the term
255 should be clearly defined.

256 A couple of respondents suggested changing the term 'area of high biodiversity value' to 'area of high
257 biodiversity importance' to align with the language in Target 1 of the Global Biodiversity Framework.

258 A few respondents indicated that the criteria for areas of high biodiversity value are unclear. One
259 respondent suggested to 'separate out methods that have criteria to identify sites of importance for
260 biodiversity (e.g. HCV, Important Plant Areas, IBAs, IMMAs, ISRAs, etc) from corridors, OECMs,
261 critical habitats which are more about ways of managing the sites. A couple of respondents suggested
262 additional categories could be included (e.g., previously legally protected areas, threatened
263 ecosystems).

264 GSSB response:

265 *The requirements and guidance of this disclosure have been revised to align with the Taskforce on*
266 *Nature-related Financial Disclosures (TNFD). 'Ecologically sensitive area' replaces 'area of high*
267 *biodiversity value'. Ecologically sensitive areas (referred to as 'ecologically sensitive locations' or*
268 *'sensitive locations' in the TNFD framework) are defined as areas meeting at least one of the*
269 *following criteria, in line with the TNFD:*

- 270 • Areas of biodiversity importance;
- 271 • Areas of high ecosystem integrity;
- 272 • Areas of rapid decline in ecosystem integrity;
- 273 • Areas of high physical water risks;
- 274 • Areas important for the delivery of ecosystem service benefits to stakeholders.

275 **c) Data confidentiality**

276 A few respondents raised concerns about the disclosure of site coordinates for their operations and
277 their suppliers. These respondents stated that it is confidential or sensitive operational and
278 commercial information, and that it has no environmental value.

279 GSSB response:

280 *The requirement to report the coordinates of the organization's sites has been changed to a reporting*
281 *option. The Biodiversity Standard exposure draft did not require reporting the coordinates of suppliers'*
282 *sites, only the country or jurisdiction. Reporting the country or jurisdiction for suppliers is maintained.*
283 *It is now required to be reported for products and services in the supply chain and no longer for the*
284 *suppliers' operational sites.*

285 **Disclosure 304-2 Direct drivers of biodiversity loss (Disclosure 101-** 286 **6 in the final Standard)**

287 **a) Identification and reporting of direct drivers**

288 Some respondents raised concerns, or required clarification, on the type of data and tools that can be
289 used to report on the direct drivers of biodiversity loss. These respondents stated that:

- 290 • additional guidance on how to determine which direct drivers should be reported is needed,
291 suggesting tools such as ENCORE and the Science Based Targets for Nature (SBTN) tools;
- 292 • the guidance on the type of data that can be used to report information for the supply chain is
293 unclear;
- 294 • the disclosure should be more specific about which metrics and tools to use to standardize
295 the data reported and to ease comparability. One respondent recommended to report
296 additional quantitative data on the production of goods or services, energy and water

297 consumption, effluents generation, non-GHG atmospheric emissions and solid waste volume,
298 type and destination (at least), separated for each location;
299 • there is a lack of impact measurement standards on the five direct drivers of biodiversity loss
300 and that the quantification of direct drivers will take time and resources and the reliance upon
301 modeled data can lead to greenwashing.

302 GSSB response:

- 303 • *Disclosure 101-4 in the final Standard provides more detailed guidance on the criteria that an*
304 *organization can consider to identify its most significant impacts on biodiversity, including how*
305 *it can use the ENCORE and SBTN tools to identify which direct drivers should be reported.*
- 306 • *The guidance has been revised to clarify how to report information on the direct drivers for*
307 *products and services in the supply chain with the most significant impacts on biodiversity*
308 *(requirements 101-6-e and 101-6-f in the final Standard), including examples of tools that can*
309 *be used.*
- 310 • *Requirements 304-2-d and 304-2-e in the Biodiversity Standard exposure draft (requirements*
311 *101-6-b and 101-6-c in the final Standard) to report the type and quantity of resources used*
312 *and the type and quantity of pollutants generated have been maintained. The resources used*
313 *and the pollutants generated vary according to the type of activities. It is, therefore, not*
314 *possible to specify the natural resources and pollutants that are relevant for all organizations.*
315 *Note that 'resources used' has been changed to 'wild species harvested' in requirement 101-*
316 *6-b in the final Standard.*
- 317 • *The guidance to requirement 304-2-g in the Biodiversity Standard exposure draft*
318 *(requirement 101-6-f in the final Standard) has been revised to explain that an organization*
319 *should use primary data. However, if this data is unavailable, an organization can use*
320 *secondary or modeled data to obtain the required information. Although less accurate,*
321 *information based on secondary or modeled data can provide useful insights to support an*
322 *organization's management of its impacts. A recommendation has been included to report*
323 *which information draws on primary, secondary, or modeled data and whether the*
324 *organization plans to improve the accuracy of the data.*

325 **b) Climate change**

326 A few respondents raised concerns about reporting on greenhouse gas emissions. Respondents
327 stated that:

- 328 • it is not necessary as they are already reported under GRI 305: Emissions 2016;
- 329 • it may be challenging to report Scope 3 emissions;
- 330 • it is difficult to link greenhouse gas emissions to specific biodiversity impacts.

331 GSSB response:

332 *The requirement to report Scope 1, Scope 2, and Scope 3 greenhouse gas emissions has been*
333 *removed. The reference to climate change as one of the direct drivers of biodiversity loss remains in*
334 *the guidance of Disclosure 101-6 in the final Standard. The guidance also explains that an*
335 *organization can report its greenhouse gas emissions using GRI 305: Emissions 2016.*

336 **c) Land and sea use change**

337 Some respondents commented on the requirement to report land and sea use change. These
338 respondents requested clarification or additional information, and stated that:

- 339 • reporting on the conversion of modified ecosystems should be a requirement instead of a
340 recommendation;
- 341 • the term 'cut-off date' should be clarified as well as the time period that should be accounted
342 for when reporting on ecosystem conversion, and examples should be provided to increase
343 comparability of reporting;
- 344 • a single ecosystem classification should be recommended to report ecosystem conversion,
345 suggesting the classification from the UN System of Environmental Economic Accounting (UN
346 SEEA) as it is used in the European Sustainability Reporting Standard on Biodiversity and
347 ecosystems;
- 348 • the term 'land and sea use change' should be replaced by 'natural ecosystem conversion' or
349 by 'land, freshwater and sea use change'.

350 One respondent indicated that organizations should also report their 'land use', which combines
351 information on land cover and management intensity, and the threat status of the ecosystem.

352 GSSB response:

- 353 • *The recommendation to report the type and size of modified ecosystems converted is now a*
354 *requirement. See requirement 101-6-a-ii in the final Standard.*
- 355 • *The guidance on cut-off date and reference date has been clarified, including to explain the*
356 *time period that should be accounted for when reporting on ecosystem conversion.*
- 357 • *The Biodiversity Standard exposure draft included a reference to the IUCN Global Ecosystem*
358 *Typology (GET) that can be used to report the type of ecosystems. A footnote has been*
359 *included in the final Standard to clarify that the UN SEEA and TNFD use classifications that*
360 *are aligned with the IUCN GET.*
- 361 • *The name of the direct driver remains 'land and sea use change', in line with the IPBES*
362 *Global Assessment report. The guidance has been clarified to explain that this direct driver*
363 *covers terrestrial, freshwater, and marine ecosystems.*
- 364 • *Land use is not included in addition or instead of ecosystem conversion as it is different from*
365 *the direct driver of land use change. Impacts resulting from land use, such as intensification of*
366 *practices, are captured under the changes to the state of biodiversity in Disclosure 101-7.*

367 **d) Overexploitation of resources**

368 A few respondents commented on the requirement to report overexploitation of resources. These
369 respondents stated that the terms 'overexploitation' and 'sustainable levels' were unclear and need to
370 be defined. One respondent indicated that it should be clarified that this direct driver covers wild
371 species only, and not domesticated species such as crops.

372 GSSB response:

373 *The direct driver of overexploitation of resources has been revised. It has been clarified that this direct*
374 *driver refers to the exploitation of natural resources and information needs to be reported when the*
375 *organization's exploitation of natural resources leads to its most significant impacts on biodiversity.*
376 *Furthermore, it has been clarified that the requirement covers wild species.*

377 **e) Pollution**

378 A few respondents raised concerns that quantifying light and noise pollution is not feasible.

379 GSSB response:

380 *The recommendations to report the decibels above the normal level and the duration of noise*
381 *produced, and the lumens and duration of light produced have been revised to report instances that*
382 *do not comply with legal requirements for permitted pollution levels.*

383 **f) Invasive alien species**

384 A few respondents commented on the requirement to report on invasive alien species. These
385 respondents suggested to include guidance on authoritative references to identify invasive alien
386 species.

387 GSSB response:

388 *The guidance has been revised to include a reference to national regulations and to the Global*
389 *Invasive Species Database and Global Register of Introduced and Invasive Species.*

390 **Disclosure 304-3 State of biodiversity (Disclosure 101-7 in the final** 391 **Standard)**

392 **a) Causal link between an organization's activities and changes to the state of biodiversity**

393 A few respondents raised concerns that attributing changes to the state of biodiversity to the activities
394 of one organization is not possible, because organizations are located in areas with different activities
395 that also contribute to the impacts. Changes in the state of biodiversity are the result of the cumulative
396 impacts of all those present within an area.

397 GSSB response:

398 *The guidance to Disclosure 101-7 in the final Standard has been clarified to explain that changes in*
399 *the state of biodiversity may reflect the cumulative impacts of the organization's activities and the*
400 *activities of others. However, this information, together with information on direct drivers of*
401 *biodiversity loss, helps to understand the organization's impacts on biodiversity and can inform the*
402 *management of these impacts.*

403 **b) Reporting on affected ecosystems**

404 Some respondents commented on the requirement to report the condition of affected ecosystems.
405 These respondents stated that it is challenging to measure and that additional guidance on how to
406 define and measure ecosystem condition is needed. One respondent indicated that the most
407 challenging aspect is to find the appropriate methods as it will depend on the unique circumstances of
408 a site (e.g., type of activities and ecosystems).

409 GSSB response:

410
411 *The guidance to Disclosure 101-7 in the final Standard has been revised to clarify the methods that*
412 *can be used to measure ecosystem condition. The guidance draws on recent technical guidance that*
413 *was published after the public comment period for the Biodiversity Standard exposure draft.*
414

415 **c) Reporting on affected species**

416 Some respondents commented on the criteria to identify the species that should be included in the
417 reporting. They indicated that it is difficult to assess species that are sensitive to an organization's
418 activities and those that play a 'critical role in the ecosystem'. They also suggested clarifications to the
419 list of criteria. One respondent suggested to require information for all species affected.

420 A few respondents commented on the option to report the species population size, raising concerns
421 about the feasibility to report this information. One respondent supported the guidance on proxy
422 indicators, indicating it provides a fair approach to reporting on population size.

423 GSSB response:

424 *Given the challenge to assess affected species, the requirements to report the species name and*
425 *extinction risk have been changed to a recommendation. The option to report the species population*
426 *size has been maintained.*

427 **d) Baseline information**

428 A few respondents commented that the guidance on baseline was unclear. These respondents stated
429 that additional guidance on how to set the baseline and base year is needed, and that the concepts of
430 baseline and reference condition are mixed up.

431 GSSB response:

432 *The guidance has been revised to include references to best practices to conduct baseline studies,*
433 *and to clarify the distinction between reference condition and baseline: a reference condition is used*
434 *to calibrate the measurement of ecosystem condition over time, and it differs from a baseline which is*
435 *the condition of the ecosystem for the base year.*

436 **Disclosure 304-4 Ecosystem services (Disclosure 101-8 in the final** 437 **Standard)**

438 **a) Identifying ecosystem services**

439 A few respondents raised concerns about the feasibility to identify and report ecosystem services.
440 These respondents mentioned it requires biodiversity expert level skills and one respondent also
441 noted that it may be difficult to identify ecosystem services when there is no dependency on the
442 ecosystem service.

443 A few respondents suggested requesting information about the method or tool used to identify
444 ecosystem services and their beneficiaries, any prioritization (significant versus non-significant), and
445 assumptions made.

446 GSSB response:

447 *The requirement to report the ecosystem services and beneficiaries affected or potentially affected by*
448 *the organization's activities has been maintained. Given the complexity to report supply chain related*
449 *impacts, the requirement to report the ecosystem services and beneficiaries affected or potentially*
450 *affected by suppliers' activities has been removed. In addition, the guidance has been revised to*
451 *include additional tools and resources to identify ecosystem services, including the Natural Capital*
452 *Protocol from the Natural Capital Coalition and the Corporate Ecosystem Services Review from the*
453 *World Resources Institute. Finally, a reporting option has been included to explain if the organization*
454 *engages with stakeholders to identify the ecosystem services and beneficiaries affected.*

455 **b) Significant ecosystem services**

456 A few respondents noted that the term 'significant ecosystem services' is unclear and that there is no
457 guidance on how to identify significant ecosystem services. A few respondents suggested clarifying
458 that the organization is required to list all the ecosystem services that could be affected but explain
459 the most prominent ones.

460 GSSB response:

461 *The disclosure has been revised to focus on reporting the ecosystem services that are or could be*
462 *affected as a result of the organization's most significant impacts, rather than reporting the significant*
463 *ecosystem services. A recommendation has been included to describe the approach used to identify*
464 *the ecosystem services reported.*

465 **c) Dependencies**

466 A few respondents noted that the disclosure may benefit from including a section on dependencies to
467 get a complete picture of the state of nature and risks related to ecosystem services.

468 GSSB response:

469 *No changes were made. The Biodiversity Standard focuses on the impacts an organization has on*
470 *biodiversity. The dependencies on biodiversity are important to understand how an organization is*
471 *affected by biodiversity loss; dependencies are not covered by the GRI Standards. The GRI*
472 *Standards enable an organization to publicly disclose its most significant impacts on the economy,*
473 *environment, and people, including impacts on their human rights and how the organization manages*
474 *these impacts.*

475 **Disclosure 304-5 Management of biodiversity-related impacts** 476 **(Disclosure 101-2 in the final Standard)**

477 **a) Mitigation hierarchy**

478 A few respondents commented on the relevance of using the mitigation hierarchy to report the
479 management of impacts. These respondents stated that:

- 480 • the mitigation hierarchy may not be applicable to all sectors and suggested to facilitate
481 reporting on other impact measurement methodologies;
- 482 • it may not be relevant to report actions for each stage of the mitigation hierarchy given that it
483 is project- and location-specific. Instead, it was suggested to report the commitment to the
484 mitigation hierarchy and the mechanisms to ensure its rigorous application;
- 485 • it is important to stress that this is a hierarchy of steps and that the steps are to be taken in
486 the mentioned order.

487 GSSB response:

- 488 • *Reporting on the management of biodiversity impacts using the mitigation hierarchy has been*
489 *maintained. The mitigation hierarchy is a well-established and recognized approach which is*
490 *used across different sectors.*
- 491 • *The Biodiversity Standard exposure draft already mentioned that the mitigation hierarchy*
492 *consists of a hierarchy of steps to be taken in a specific order and, therefore, no changes*
493 *were made to that guidance.*

494

495 **b) Restoration**

496 A few respondents commented on the requirement to report ecosystem restoration. These
497 respondents stated that:

- 498 • information on the quality of the ecosystem after restoration and whether it is restored to the
499 same or a similar situation before the organization's activities should be reported;
- 500 • it may be meaningful to include indicators that measure restoration activities, including
501 changing the recommendation to a requirement to report the ratio of area restored to the area
502 affected;
- 503 • it may be meaningful to have sub-indicators for the different stages of restoration, as high
504 quality restoration takes a long time and to encourage progressive restoration;
- 505 • the definition of area restored is unclear and should take into account situations where
506 restoration or closure criteria are defined through community and other stakeholder
507 engagement and endorsed by the regulator or governing agency;
- 508 • restoration and rehabilitation should be differentiated.

509 GSSB response:

- 510 • *The requirement to report actions taken to restore affected ecosystems has been revised to*
511 *include reporting the goals of the restoration and rehabilitation.*
- 512 • *The recommendation to report the size of the area restored has been changed to a*
513 *requirement and has been expanded with a new requirement to report the size of the area*
514 *under restoration or rehabilitation. New guidance has been provided on how that information*
515 *can be compared to information reported under other disclosures. This new guidance*
516 *replaces the recommendation to report the ratio of the area restored to the area affected.*
- 517 • *The guidance has been revised to include a recommendation to report the stage of the*
518 *organization's restoration and rehabilitation actions.*
- 519 • *The guidance has been revised to clarify the definitions of restoration and rehabilitation. The*
520 *requirement to report actions taken to restore affected ecosystems has been revised to*
521 *include reporting how stakeholders are engaged throughout the restoration and rehabilitation*
522 *actions.*
- 523 • *The requirements in the final Standard distinguish restoration from rehabilitation.*

524 **c) Offsets**

525 A few respondents raised concerns about the inclusion of reporting on offsets. These respondents
526 stated that:

- 527 • biodiversity offsets are controversial and reporting on them can lead to greenwashing;
- 528 • the disclosure should include criteria for what is considered sustainable offsets, and an
529 explanation of why offsets were used instead of alternative measures;
- 530 • the disclosure could include additional information such as the offset purpose, type, area,
531 phase, delivery deadline, project targets, and associated co-benefits.

532 GSSB response:

533 *A new requirement has been included to report additional information for each offset so that*
534 *information users can assess the quality of the offset. The additional information includes:*

- 535 • *the goals;*
- 536 • *the geographical location;*
- 537 • *whether and how principles of good offset practices are met (e.g., additionality, ecological*
538 *equivalence, and permanence);*
- 539 • *whether and how the offsets are certified or verified by a third party.*

540 **d) Progress**

541 A few respondents provided comments related to progress. A few respondents said that the results of
542 the actions should be reported and one of those respondents further explained that it is important to
543 know the scale or extent of those actions, for example, if 'avoidance' is very small in scale or extent
544 while actions lower in the mitigation hierarchy, such as 'offsets', are much larger in scale or extent.
545 Finally, one respondent mentioned that there is no clear guidance on the metrics to use and
546 suggested using condition adjusted surface area, as in Disclosure 304-3, to understand whether
547 mitigation actions positively affect the changes in the state of biodiversity.

548 GSSB response:

- 549 • The requirement for restoration and rehabilitation asks for the total size of the area under
550 restoration and rehabilitation, and area restored and rehabilitated. This can be used to
551 measure progress of restoration actions over time.
- 552 • A requirement to report the goals of offsets has been added. An option to report the delivered
553 outcomes in the case an offset has been finalized has been included in the guidance.

554 **e) Biodiversity management plans**

555 A few respondents commented on the requirement to report the percentage of sites with the most
556 significant impacts on biodiversity with management plans. These respondents stated that it is not
557 clear how to calculate the percentage of sites with management plans, which actions it refers to, and
558 if it covers plans that have already been implemented or if it also covers future plans. One respondent
559 indicated that, for investors, it would be helpful to know the sites where actions have been taken and
560 the sites where no actions have been taken, and why.

561 GSSB response:

562 Requirement 304-5-b in the Biodiversity Standard exposure draft (requirement 101-2-d in the final
563 Standard) has been revised to list which of the sites with the most significant impacts on biodiversity
564 have a biodiversity management plan and to explain why the other sites do not have a management
565 plan. Guidance has been added to explain what information is included in a biodiversity management
566 plan.

567 **f) Synergies and trade-offs**

568 A few respondents commented on the requirement to report synergies and trade-offs between actions
569 taken to manage biodiversity impacts and climate change impacts. These respondents stated that:

- 570 • it should encompass other synergies and trade-offs (e.g., desertification);
- 571 • it may be difficult to report as it is difficult to understand the connection between biodiversity
572 and climate change;
- 573 • a narrative approach to this requirement is appropriate.

574 GSSB response:

- 575 • The focus on biodiversity and climate change has been maintained, as this is where most of
576 the discussions are focused on and extending it to other topics will not be easy to report.
- 577 • The requirement has been maintained, but an example has been added in the guidance to
578 clarify the synergies between actions to manage biodiversity and climate change impacts.

579 **g) Downstream**

580 One respondent asked how organizations that distribute products and services should report how
581 they allow their clients to manage their negative impacts.

582 GSSB response:

583 The scope of the disclosure has been clarified by including a recommendation in the guidance to
584 report actions taken to manage impacts in an organization's downstream value chain.

585 **Disclosure 304-6 Halting and reversing the loss of biodiversity**
586 **(Disclosure 101-1 in the final Standard)**

587 **a) Targets to halt and reverse biodiversity loss**

588 A few respondents suggested additional guidance be provided to explain the concept of 'science-
589 based approach' and how organizations can apply such an approach. A few respondents suggested it
590 may be helpful to also consider the need for organizations to monitor progress stemming from their
591 policies and commitments to halt and reverse the loss of biodiversity.

592 GSSB response:

593 The term 'science-based approach' has been replaced by 'scientific consensus' to align with the
594 language used in the Sustainability context principle defined in GRI 1: Foundation 2021. Guidance

595 *has been included to clarify that national biodiversity strategies and action plans developed in the*
596 *context of the Convention on Biological Diversity, or independent assessments of the ecological*
597 *status of an area can be used to inform goals and targets based on scientific consensus.*
598 *Recommendations have been added to report how the goals and targets are set, the baseline for the*
599 *goals and targets, and the timeline for achieving the goals and targets. An example has been included*
600 *in the guidance to clarify how to report progress toward the goals and targets, which is required to be*
601 *reported for all goals and targets (see requirement 3-3-e-iii in GRI 3: Material Topics 2021).*

602 **Disclosure 304-7 Access and benefit-sharing (Disclosure 101-3 in** 603 **the final Standard)**

604 **Summary of public comments on the first exposure draft of the Standard, and** 605 **GSSB responses**

606 **a) Unclear scope**

607 A few respondents indicated that the scope of the disclosure is unclear. These respondents stated
608 that:

- 609 • the concept of access and benefit-sharing (ABS) is unclear and more guidance is needed;
- 610 • the number of ABS permits and agreements are not effective indicators of compliance, as
611 provider countries have varying legislations or measures in place to regulate ABS, including
612 no rules for ABS;
- 613 • the disclosure suggests that organizations should comply with ABS measures including in
614 jurisdictions where no relevant regulations exist;
- 615 • patents are not directly covered under the scope of the Nagoya Protocol;
- 616 • that this weakens, rather than strengthens, the ABS Clearing-House, which is an official
617 public repository of all relevant information on ABS.

618 One respondent proposed to replace the requirements with a description of the internal compliance
619 systems and processes.

620 GSSB response:

621 *The requirements to report the number of ABS permits and ABS agreements have been replaced by*
622 *new requirements to describe the process to ensure compliance with ABS regulations and measures*
623 *and voluntary actions taken in addition to or in absence of regulations and measures. The*
624 *requirement related to patents for inventions based on or derived from the utilization of genetic*
625 *resources or associated traditional knowledge has been removed. In the guidance it is explained that*
626 *information on ABS can be found through the ABS Clearing-House.*

627 **b) Data confidentiality**

628 A few respondents indicated that the information required to be reported is often confidential,
629 including the type and amounts of monetary and non-monetary benefits, how they are distributed to
630 other stakeholders, and how they are monitored.

631 GSSB response:

632 *The requirements to report the type and amounts of monetary and non-monetary benefits shared and*
633 *to describe how they support Indigenous Peoples, local communities, and the conservation and*
634 *sustainable use of biodiversity have been removed. The requirements in the disclosure have been*
635 *replaced by new requirements to describe the process to ensure compliance with ABS regulations*
636 *and measures and voluntary actions taken in addition to or in absence of regulations and measures.*

637 **Summary of public comments on the second exposure draft of the Standard,** 638 **and GSSB responses**

639 **a) Clarity of the disclosure**

640 A majority of respondents indicated that the second exposure draft was clear and understandable. It
641 is an improvement compared to the previous draft.

642 **b) Distinction between 304-7-a and 304-7-b**

643 A majority of respondents indicated that the distinction between the process in requirement 304-7-a
644 and the actions in requirement 304-7-b was not clear.

645 GSSB response:

646 *The guidance has been revised to clarify that:*

- 647 • *the information required under 304-7-a (requirement 101-3-a in the final Standard) covers*
648 *instances where ABS regulations and measures are applicable to the organization;*
- 649 • *the information required under 304-7-b (requirement 101-3-b in the final Standard) covers*
650 *instances where the organization takes voluntary actions to share the benefits arising from*
651 *the use of genetic resources and associated traditional knowledge fairly and equitably when*
652 *there are no ABS regulations or measures, and instances where an organization takes*
653 *voluntary actions in addition to legal obligations.*

654 **c) New agreement under the UN Convention on the Law of the Sea**

655 One respondent indicated that in June 2023 a new agreement under the UN Convention on the Law
656 of the Sea (UNCLOS) was adopted. This agreement has clauses on access and benefit-sharing.

657 GSSB response:

- 658 • *Guidance has been added about the new agreement under the UNCLOS, as it covers access*
659 *and benefit-sharing of marine genetic resources located in areas beyond national jurisdiction.*
- 660 • *The focus of the disclosure on access and benefit-sharing as mentioned in the Nagoya*
661 *Protocol has been maintained. The guidance has been revised to include a reference to the*
662 *new agreement under the UNCLOS and, if an organization has activities on the sea beyond*
663 *national jurisdiction, an option to report if it implements processes and actions to ensure*
664 *access and fair and equitable benefit sharing of marine genetic resources.*

665 **Appendix 1. Participation to regional**
 666 **events and webinars**

667 **Table 2: Overview of events and webinars**

Events	Date	Number of attendees
COP 15 - Nature is the new climate: What does this mean for your organization?	14 December 2022	N/A
COP 15 - Business and biodiversity: The essential role of global sustainability reporting standards and their impact on corporate decision making	14 December 2022	N/A
COP 15 - From A to Z with regulators, standard-setters and framework bodies	15 December 2022	N/A
Global webinar – morning session	15 December 2022	431 registrations, 220 attendees
Global webinar – afternoon session	15 December 2022	330 registrations, 151 attendees
Global Q&A webinar – morning session	18 January 2023	1219 registrations, 484 attendees
Global Q&A webinar – afternoon session	18 January 2023	828 registrations, 345 attendees
Global Q&A webinar – morning session	16 February 2023	1369 registrations, 523 attendees
Global Q&A webinar – afternoon session	16 February 2023	941 registrations, 355 attendees
Webinar for Latin America (in Spanish)	7 February 2023	203
Webinar for Latin America (in Portuguese)	8 February 2023	155
Webinar for Africa	14 February 2023	42
Total		2054

668

669 **Appendix 2. Public comment**
 670 **submissions by stakeholder**
 671 **constituency, and region**

672 **Table 3: Overview of the public comment respondents for the draft Biodiversity Standard**

Representation	Name	Region	Stakeholder constituency ¹
Individual	Abby Cho & Anthony Cheung	Asia	Investment institution
Individual	Lee Roberts & Ahmed Elamer	Europe	Mediating institution
Organizational	Global Cement and Concrete Association	Europe	Business enterprise*
Individual	Abulgasem ISSA	Middle East	Mediating institution
Individual	Ahmet Birsal	Europe	Mediating institution
Individual	Andrew Plumptre & Monica Eisenberg	North America	Civil society organization
Organizational	Ipieca	Europe	Business enterprise*
Individual	Beatriz Lombarde de Moraes	Latin America	Business enterprise
Individual	Bella Anis	Asia	Business enterprise
Individual	Bianca Nijhof	Europe	Business enterprise
Organizational	DOF Subsea	Oceania	Business enterprise
Organizational	Hog Watch Manitoba	North America	Civil society organization
Organizational	The Biodiversity Consultancy	Europe	Business enterprise
Individual	CA RAKESH CHOUDHARY	Asia	Mediating Institution*
Individual	Cara MacMillan	North America	Mediating institution
Individual	Caroline Grassl	Latin America	Mediating institution*

¹ Stakeholder constituencies marked by an asterisk have been reclassified from the option marked by respondents in the PCP questionnaire, which included more granular options (Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-government organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other)

Individual	Clare Ho	Asia	Investment institution
Organizational	Pure Strategies	North America	Mediating institution
Organizational	WWF-US	North America	Civil society organization
Individual	Dadan Firdaus	Asia	Mediating institution
Organizational	MRV Collective	North America	Civil society organization
Organizational	Quantum Energy, Inc.	North America	Business enterprise
Individual	David Hernan Tardini	Europe	Business enterprise
Organizational	I Care	Latin America	Mediating institution
Individual	ElenaBAKUN	Europe	Business enterprise
Organizational	Deakin University, IUCN Commission on Ecosystem Management	Oceania	Mediating institution
Individual	Farheen Khanum	Middle East	Business enterprise
Organizational	IUCN	Europe	Civil society organization*
Organizational	The Endangered Wildlife Trust	Africa	Civil society organization
Individual	GABRIEL Sarasin	North America	Business enterprise
Organizational	Morningstar Sustainalytics	Europe	Mediating institution
Organizational	Accountability Counsel	North America	Civil society organization
Organizational	Bayer AG	Europe	Business enterprise
Individual	Heather Elgar	Europe	Civil society organization
Individual	Hernando Echeverri	Europe	Mediating institution
Individual	Igor Bubeník	Europe	Business enterprise
Individual	Ines Garcia	North America	Business enterprise
Organizational	The Instituto de Pesquisa Ambiental da Amazônia (IPAM) [Amazon Environmental Research Institute]	Latin America	Civil society organization*
Individual	Jacobo Correa	Latin America	Business enterprise
Individual	James LEE	North America	Business enterprise
Individual	Jesus Antonio Mena Rodriguez	Latin America	Mediating institution*

Individual	Jinsong Yang	Asia	Mediating institution*
Organizational	International Air Transport Association	Europe	Business enterprise*
Organizational	INEGI	Latin America	Mediating institution*
Organizational	REPSOL	Europe	Business enterprise
Organizational	EcoVadis	Europe	Mediating institution*
Individual	Julian Nugroho	Asia	Business enterprise
Individual	Junji Ban	Asia	Mediating institution
Individual	Jyh-Horng Lin	Asia	Mediating institution
Organizational	actE.Pte.Ltd	Asia	Investment institution*
Organizational	Ceres	North America	Civil society organization
Individual	Kathleen Buckingham	North America	Business enterprise
Individual	National Indian Carbon Coalition	North America	Civil society organization*
Individual	Kenechukwu Onukwube	Africa	Civil society organization
Organizational	Ekama Development Foundation	Africa	Civil society organization
Organizational	The Lake House Foundation	North America	Investment institution
Organizational	GBIF: Global Biodiversity Information Facility	Europe	Civil society organization*
Individual	Laryssa Ron Esteves	Latin America	Business enterprise
Organizational	WWF France	Europe	Civil society organization
Organizational	Nokia	Europe	Business enterprise
Organizational	CSIR	Africa	Mediating institution
Individual	Mafalda Evangelista	Europe	Mediating institution
Organizational	South African National Biodiversity Institute	Africa	Mediating institution*
Organizational	Bâtirente	North America	Investment institution
Individual	Mario Keiling	Europe	Mediating institution

Organizational	European Bank for Reconstruction and Development (EBRD)	Europe	Investment institution
Individual	Martin Vaidiš	Europe	Mediating institution
Organizational	RLAM	Europe	Investment institution
Individual	Max Kolb	Europe	Civil society organization
Organizational	IUCN NL	Europe	Civil society organization
Organizational	NEI Investments	North America	Investment institution
Organizational	World Animal Protection	Europe	Civil society organization
Individual	MOLINA MOREJON VICTOR-MANUEL	Latin America	Mediating institution
Individual	Nabiha Megateli-Das	North America	Investment institution
Organizational	ISOS Group	North America	Mediating institution
Organizational	JEMA (The Japan Electrical Manufactures' Association), JEITA (Japan Electronics & Information Technology Industries Association), CIAJ (Communications and Information Network Association of Japan), JBMIA (Japan Business Machine and Information System Industries Association)	Asia	Business enterprise
Organizational	FEBEA	Europe	Business enterprise*
Organizational	IANSAs	Latin America	Business enterprise
Individual	Olena Liakh	Europe	Mediating institution
Individual	Olga Cam	Europe	Mediating institution
Individual	Penny Lin	Asia	Business enterprise*
Individual	Peter Paap	Europe	Mediating institution
Individual	Petra Westerlaan	Europe	Mediating institution
Individual	Pinaki Dasgupta	Asia	Civil society organization
Individual	Praveen A	Asia	Mediating institution
Individual	Rachel Golden Kroner	North America	Mediating institution

Individual	Rafael Silva	Latin America	Business enterprise
Individual	Rebekah Janzen	North America	Business enterprise
Individual	Rhonda Rudnitski	North America	Business enterprise
Organizational	the Hive - Changing the nature of finance	Europe	Mediating institution
Individual	Sabine Müller	Europe	Business enterprise
Organizational	PLUSPETROL	Latin America	Business enterprise
Individual	Sanjay Molur	Asia	Civil society organization*
Individual	Sheila de Góis Nunes	Latin America	Labor organization
Individual	Silvia Siminelli	Europe	Mediating institution*
Organizational	Agroasesorias de Colombia	Latin America	Business enterprise
Organizational	ITALIAN FOUNDATION FOR BUSINESS REPORTING (O.I.B.R.)	Europe	Civil society organization
Organizational	Mastercube IoT LLP	Asia	Business enterprise
Organizational	New York City Comptroller	North America	Mediating institution*
Organizational	Natura &Co Latin America and Natura Cosméticos organizations.	Latin America	Business enterprise
Individual	Tim Lamont	Europe	Mediating institution
Organizational	UN Committee of Experts on Environmental-Economic Accounting	North America	Mediating institution*
Organizational	ISA	Latin America	Business enterprise
Organizational	S&P Global Ratings	Latin America	Investment institution*
Individual	Wayne Morgan / Colin Semotiuk	North America	Mediating institution
Individual	Wendy Chong	Asia	Business enterprise
Organizational	DHI Water and Environment Inc.	North America	Mediating institution
Organizational	Technische Universität Dresden	Europe	Mediating institution
Organizational	International Chamber of Commerce	Europe	Business enterprise*
Organizational	Dow	North America	Business enterprise
Organizational	BNP Paribas	Europe	Investment institution

Organizational	CDC Biodiversité	Europe	Investment institution
Organizational	World Benchmarking Alliance	Europe	Mediating institution
Organizational	NBIM	Europe	Investment institution
Organizational	Soluções Inclusivas Sustentáveis	Latin America	Civil society organization
Organizational	Evonik Industries	Europe	Business enterprise
Organizational	Association of British Insurers	Europe	Investment institution
Organizational	ICMM	Europe	Business enterprise
Organizational	PwC	Europe	Mediating institution
Organizational	CEBDS	Latin America	Business enterprise
Organizational	FAO	Europe	Mediating institution
Organizational	Value Balancing Alliance	Europe	Business enterprise

673 **Table 4: Overview of the public comment respondents for the re-exposure of draft disclosure**
 674 **304-7 Access and benefit-sharing**

Representation	Name	Region	Stakeholder constituency ²
Individual	Junji Ban	Asia	Mediating institution*
Individual	Emanuele Gemelli	Europe	Business enterprise*
Individual	André Francisco Pilon	Latin America	Mediating institution*
Individual	Jesuino Souza Araújo	Latin America	Mediating institution*
Organizational	ABA Fashions Ltd.	Asia	Business enterprise*
Organizational	Ekama Development Foundation	Africa	Civil society organization*
Individual	Natasha Tarampi	North America	Business enterprise*
Individual	Robert Blasiak	Europe	Mediating institution*
Individual	Shelter Lotsu	Africa	Mediating institution*
Organizational	TÜV SÜD Shanghai	Asia	Mediating institution*
Individual	Silvia Siminelli	Europe	Mediating institution*
Organizational	National Institute of Statistics and Geography (INEGI)	Latin America	Mediating institution*
Organizational	World Animal Protection	Europe	Civil society organization*
Organizational	International Chamber of Commerce (ICC)	Europe	Business enterprise*
Organizational	GCB Cocoa	Asia	Business enterprise*
Organizational	Nizmonia	Asia	Business enterprise*

² Stakeholder constituencies marked by an asterisk have been reclassified from the option marked by respondents in the PCP questionnaire, which included more granular options (Academic / Assurance provider / Business / Consultant / Government / Investor / Labor representative / Market regulator / Non-government organization / Rating agency / Standard setter / Stock exchange / Student / Trade or industry association / Other)