

Biodiversity and Ecosystems

GRI Disclosure Table by Thematic Area

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
101-1	Policies to halt and reverse biodiversity loss	Annual Financial Report 2025 p.128-129 & p. 227	11.4.2	ESRS 2 SBM-1 §40 (e); ; ESRS E4 -2 §22,	
101-2	Management of impacts on biodiversity	Annual Financial Report 2025 p. 156-157 , p.224-225 , ESRS E4 - Biodiversity and Ecosystems & p. 262-263	11.4.3	ESRS E3 E3-2 §17, ; ESRS E4 IRO-1 §17 (e) (iii), §19 (b);§AR 16; E4-3 , §28 (c); ESRS S3 S3-4 §32, §35, §AR 29, §AR 31	
101-3	Access and Benefit-Sharing	Annual Financial Report 2025 ESRS E4 - Biodiversity and Ecosystems	11.4.4	ESRS E4 IRO-1 §17 (a)	
101-4	Assessment of the impacts on biodiversity	Annual Financial Report 2025 ESRS E4 - Biodiversity and Ecosystems & p.156	11.4.5	IRO-1 §19 (a);	
101-5	Sites with impacts on biodiversity	Annual Financial Report 2025 p.156		E2-4 §28 (a), §30 (b) ESRS E3 E3-4 §28 (a) and (e), IRO-1 §17 (a)	
101-6	Direct Causes of Biodiversity Loss	Annual Financial Report 2025 ESRS E4 - Biodiversity and Ecosystems & p.156 , p.222 , p. 225-226			
101-7	Changes in the state of biodiversity	Annual Financial Report 2025 ESRS E4 - Biodiversity and Ecosystems & p.156 , p.275		ESRS S3 SBM-3 §9 (a)	
101-8	Ecosystem Services	Annual Financial Report 2025 ESRS E4 - Biodiversity and Ecosystems & p.156	11.4.2	ESRS 2 SBM-1 §40 (e); ; ESRS E4 -2 §22,	