

073 Defining a robust Nature Positive for Business framework, to mobilise corporate, civil society and government support for high-integrity nature positive contributions aligned with the Kunming-Montreal Global Biodiversity Framework

TAKING INTO ACCOUNT that the Kunming-Montreal Global Biodiversity Framework (KMGBF), adopted by the Conference of the Parties (COP) to the Convention on Biological Diversity (CBD) (2022), sets out ambitious 2030 targets for the conservation of biodiversity including for species and ecosystems [as well as a 2030 mission aligned with the global societal goal of nature positive to halt and reverse nature loss by 2030 on a 2020 baseline, and to achieve full recovery by 2050];

RECOGNISING that the Parties to the CBD are largely responsible for achieving the CBD's goals and targets, but that, in addition, delivery of these goals and targets requires coordinated actions and financial investments to which businesses and organisations must contribute;

RECALLING the necessity to continue to strive for but go beyond “impact reduction”, to bring measurable and sustainable improvements to the state of nature;

RECALLING ALSO that a company [cannot claim to be “nature positive”, but] can contribute to this [“nature positive”] goal if it demonstrates it through various actions within its value chain and in a coordinated approach at the territorial level;

[RECALLING that the IPBES has identified five primary drivers of biodiversity loss and that, according to the mitigation hierarchy, the private sector has to prioritise contributions to a “nature positive” future that first and foremost avoids and reduces the pressures on biodiversity identified by the IPBES;]

NOTING that risk and reporting frameworks for corporates and financial institutions are increasingly requiring measurement and disclosure of biodiversity impacts;

RECALLING FURTHER that achieving the nature positive objective requires measurable net results in terms of biodiversity to be robust, through [the improvement of abundance, diversity, integrity and resilience of species that help preserve ecosystems and natural processes] [improvement in the health, abundance, diversity, integrity and resilience of species and ecosystems that helps maintain natural processes];

[RECOGNISING ALSO that direct, measurable improvement in species and ecosystem health can in many cases only be proven over a multi-year timeframe and that therefore species and ecosystem indicators need to be supported by proxy indicators that change faster and more directly and that align more closely with timeframes for business and investment decisions such as, for example, habitat extent, soil organic carbon, and indicative insect and microbial species populations;]

RECOGNISING FURTHER that the IUCN Commission on Ecosystem Management, through the Impact Mitigation and Ecological Compensation (IMEC) Thematic Group, has produced a technical report which lists principles, definitions and recommended actions for use by companies, governments and civil society;

ALSO RECALLING that IUCN supports private sector contributions to achieving the goals of the KMGBF and the Sustainable Development Goals (SDGs), and has proposed a Measuring Nature Positive approach to support this process;

ACKNOWLEDGING the contributions of the IUCN Commissions and Members in contributing to the review of IUCN's *Measuring Nature-Positive* approach to support this process, a draft version of which, focusing on species metrics, received contributions from IUCN constituents between November 2023 and March 2024; and

RECALLING that dedicated frameworks and regulatory requirements for businesses exist (e.g. the Taskforce on Nature-related Financial Disclosures (TNFD), Science Based Targets Network (SBTN), Global Reporting Initiative (GRI), Corporate Sustainability Reporting Directive (CSRD)) in addition to the Nature Positive Initiative, [which aims to drive alignment around use of the term “nature positive” and support broader, longer-term efforts to deliver nature-positive outcomes] [and may soon become a general regulatory requirement];

[ACKNOWLEDGING ALSO the relevance of Nature Transition Planning, which is a strategic approach that sets out an organisation's goals, targets, actions, accountability mechanisms and resources to contribute and respond to the transition implied by the KMGBF, mirroring established approaches for climate transition planning from the Transition Plan Taskforce (TPT), and the Glasgow Financial Alliance for Financial Institutions (GFANZ);]

The IUCN World Conservation Congress 2025, at its session in Abu Dhabi, United Arab Emirates:

1. REQUESTS the Director General and IUCN Commissions to:

a. enhance delivery by companies of rapid, high-integrity contributions to the achievement of nature positive, through outreach across the Union of approaches (including those proposed by IUCN) that support strong ethical values and [prioritise [preservation rather than] [and require avoidance and then mitigation and restoration of impact before] [restoration and] compensation] [and give priority to preservation, or, if the ecosystem is already degraded, restoration]; and

b. support Union-wide efforts to work with governments to improve and support the development of market-led mechanisms (including biodiversity or nature credits [that align with generally agreed-upon principles such as IAPB]), with environmental integrity, to deliver positive contributions towards nature positive, including as informed by IUCN;

2. INVITES IUCN and its Members to support:

a. actions beneficial to biodiversity, beyond mere resource commitments, and that prioritise reducing the pressures on nature in alignment with the mitigation hierarchy;

a.bis. prioritisation of actions focused on avoidance and mitigation of impact on biodiversity as required by the mitigation hierarchy, [while further advancing towards nature positive actions beyond avoidance and mitigation] [ideally followed by additional positive conservation action as outlined in the mitigation and conservation hierarchy, in order to deliver an overall net gain of biodiversity];

b. [actions that go significantly beyond compensation for degradation to ensure net gain for biodiversity] [actions that go significantly beyond compensation for degradation, and that integrate territorial governance and long-term benefits for local communities and ecosystems];

c. evaluations that include cumulative, secondary and indirect impacts (e.g. on other species, long-term, ecosystem functions); and

d. actions that promote local biodiversity and its resilience, including connectivity; and

3. CALLS on States, international agencies and multilateral biodiversity financing bodies to:

a. support the development of [regulatory and other] policy frameworks that encourage or [compel] [require] companies to [take action to reduce the total environmental footprint of production and service delivery and to] make high-integrity contributions to achieving nature positive including through actions aligned with the [four goals of the] KMGBF, [in particular Goal A on species and ecosystems];

b. collaborate with companies to screen, set targets for [and] rapidly deliver [and publicly report] high-integrity actions to reduce pressures on biodiversity and contributions to achieving nature positive [including by measuring and reporting on their impacts and contributions to nature via existing standards, frameworks and metrics (e.g. SBTN, TNFD, GRI, CSRD, consensus state of nature metrics) and other disclosure and reporting requirements or voluntary measures];

c. ensure that contributions claimed towards nature positive align with best practice including balanced and active participation of all stakeholders [including recognition of community-level governance structures and the importance of strengthening territorial governance to enable long-term biodiversity stewardship] in formulation [and delivery] of contributions, [respecting the important role,

contributions, rights and livelihoods of Indigenous peoples [and] [as well as] Local communities,] and [comply with] [adhere to] the highest standards of participation and consultation, as well as the IMEC core principles (Annex 1) [by incorporating legal indicators to assess the effectiveness of the commitments made in light of environmental law and the right to a clean, healthy, and sustainable environment, as recognised by United Nations General Assembly Resolution 76/300 and articulated in the International Covenant on Environmental Rights]; and

d. promote the integration of climate adaptation, including ecosystem-based adaptation and Nature-based Solutions, into high-integrity contributions by companies towards nature positive outcomes, ensuring alignment with the Kunming-Montreal Global Biodiversity Framework, and the resilience of biodiversity and local communities.

[e. invite the participation of the private sector in developing a framework to monitor and report companies' nature positive contributions, so as that their efforts are recognised as a contribution towards national advances towards its commitments under Conventions such as the Ramsar Convention on Wetlands or the CBD.]

Annex 1: Best practice, including equal and active participation of all stakeholders in formulation and delivery of contributions, compliance with the highest standards of participation and consultation, and core principles, as summarised in the report *Nature positive for business: developing a common approach* (Baggaley et al., 2023) of the Impact Mitigation and Ecological Compensation (IMEC) Working Group of the IUCN Commission on Ecosystem (CEC):

- 1. Nature as a whole:** Adopt targets which capture all realms of nature upon which the business impacts and depends, balancing trade-offs to ensure that nature benefits.
- 2. Avoid and mitigate:** Apply the mitigation hierarchy and focus on impact avoidance and minimisation measures, and work to achieving a net gain for all elements of nature negatively impacted by operational activities and material impacts in the value chains.
- 3. Holistic actions:** Extend actions to encompass landscape-level thinking, up- and down- stream impacts and dependencies; and include sector-wide efforts to 'transform' and drive systemic change.
- 4. Aligned with global goals:** Apply measurable, science-based targets that are consistent with global goals (e.g., the Kunming Montreal Global Biodiversity Framework and Sustainable Development Goals).
- 5. Mainstreaming:** Integrate nature and the importance of biodiversity into the decision-making processes of the business, from boardroom down, into the operations, risk and financial decision making, and into the value chains.
- 6. Collaborative:** Identify and engage with stakeholders within landscapes, sectors and value chains that will enable and support nature positive outcomes.
- 7. Adaptive:** Apply effective monitoring of the state and pressure on nature across landscapes and value chains with a clear process for triggering adaptive management responses.
- 8. Transparent:** Introduce commitments and targets that are externally communicated and backed up by credible, clear, and replicable approaches to measurement.
- 9. Just:** Deliver safeguards and activities that respect the important role, contributions, rights and livelihoods of Indigenous peoples and Local communities (IPLCs) as custodians of biodiversity and partners in the conservation, restoration, and sustainable use.
- 10. Measurable:** Adopt clear and demonstrable measurement and accounting of losses and gains, for operational level commitments (e.g. net gain or net positive impact) and within the value chain.

(Source: Baggaley, S., Johnston, M., Dimitrijevic, J., Le Guen, C., Howard, P., Murphy, L., Booth, H., & Starkey, M. (2023). *Nature-positive for business*. IUCN. <https://portals.iucn.org/library/node/51299>)