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;

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 go beyond "impact reduction" to bring measurable and sustainable improvements to the state of nature;

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

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

RECALLING 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 main natural processes];

RECOGNISING 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;

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 document, 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), Corporate Sustainability Reporting Directive (CSRD)) [exist] 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];

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 of impact before] restoration and compensation; and

abis. prioritise actions focused on avoidance and mitigation of impact on biodiversity as required by the mitigation hierarchy;

b. support Union-wide efforts to improve and support the development of market-led mechanisms (including biodiversity or nature credits), 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;

b. actions that go significantly beyond compensation for degradation [to ensure net gain for biodiversity];

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 policy frameworks that encourage or [compel] [require] companies to make high-integrity contributions to achieving nature positive including through actions aligned with the KMGBF, in particular Goal A on species and ecosystems;

b. work closely with companies to screen, set targets for[,] [and] rapidly deliver [and publicly report] high-integrity contributions to achieving nature positive; and

c. ensure that contributions claimed towards nature positive align with best practice including balanced and active participation of all stakeholders in formulation and delivery of contributions, [respecting the important role, contributions, rights and livelihoods of Indigenous peoples and Local communities,] and [compliance] [comply] with the highest standards of participation and consultation, as well as the [IMEC] core principles (Annex 1).

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 board room 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. <u>https://portals.iucn.org/library/node/51299</u>)