

080 Ensuring companies disclose and take action to minimise negative impacts on biodiversity in ways that will achieve the goals of the Kunming-Montreal Global Biodiversity Framework

RECALLING IUCN Resolution 6.041 *Identifying Key Biodiversity Areas (KBAs) for safeguarding biodiversity*, Resolution 6.110 *Strengthening business engagement in biodiversity preservation*, and Resolution 6.066 *Strengthening corporate biodiversity measurement, valuation and reporting* which encourages business to strengthen reporting of their impacts on biodiversity (all adopted in Hawai'i, 2020);

RECOGNISING that Target 15 of the Kunming-Montreal Global Biodiversity Framework (KMGBF) calls on Parties to the CBD to take legal, administrative or policy measures to encourage and enable business to monitor, assess and disclose their risks, dependencies and impacts on biodiversity, as well as inform consumers and report on compliance, and in particular to ensure that large and transnational companies and financial institutions do so;

WELCOMING the ongoing efforts of a number of companies that are already working to avoid and minimise their negative impacts, and increase positive impacts, on biodiversity;

RECOGNISING ALSO the increasing number of frameworks and regulatory requirements for companies to assess and disclose their risks, dependencies and impacts on biodiversity, thereby contributing to Target 15;

NOTING that knowledge products mobilised in line with IUCN Standards (The IUCN Red List of Threatened Species™, Key Biodiversity Areas (KBAs), protected areas, and other effective area-based conservation measures) are already being used to guide the private sector in prioritising locations for action and to track progress through the Integrated Biodiversity Assessment Tool;

NOTING ALSO that many existing approaches, tools and platforms use land-cover products, ecosystem layers, and/or metrics related to pressures and responses;

FURTHER RECOGNISING the need to also measure potential impacts at the species level in order to assess impacts contributing to halting extinctions and reversing biodiversity loss to inform Goal A of the KMGBF, in addition to measuring responses and resultant changes in pressures;

ALSO RECALLING the need to measure impacts in accordance with science-based standards and at varying levels of specificity; and

RECALLING ALSO the Equator Principles 4 (EP4) guidance on data sharing by companies under Equator Principles Financial Institutions;

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

1. CALLS on the Director General and IUCN Members to:

a. work with business to implement the disclosure frameworks with the most authoritative biodiversity datasets available, working with governments to access official datasets as well as using global datasets; and

b. support the regular re-assessment of species for the IUCN Red List, KBA assessments and other relevant datasets;

2. CALLS on governments to develop guidance to encourage the use of tools that support compliance and incentives supporting business to assess and disclose their risks, dependencies and impacts on biodiversity, recognising threatened species and areas of importance for biodiversity such as KBAs, including areas of high ecological integrity; and

3. CALLS on the private sector to assess and disclose their impacts on biodiversity and make commitments to implement action plans to halt and reverse nature loss:

- a. recommending and enabling businesses with direct or indirect footprints and influence on biodiversity loss to include measurements relating to species, as well as those for ecosystems, pressures and responses, to support the achievement of Goal A of the KMGBF and to collaborate transparently with other companies and stakeholders in landscape-level Nature-based Solutions portfolios, allowing the joint mitigation of diverse impacts (e.g. carbon, water, biodiversity), while creating enabling conditions for inclusive governance and long-term stewardship by Indigenous Peoples and local communities;
- b. ensuring that potential impacts on threatened and KBA-qualifying species, and impacts arising through proximity to KBAs and protected and conserved areas, are assessed under existing regulations and development control processes (e.g. strategic environmental assessments and environmental impact assessments);
- c. avoiding negative impacts on the species or ecosystems that qualify sites as KBAs;
- d. encouraging the sharing of biodiversity data;
- e. assess and disclose risks to biodiversity arising from climate change, including those affecting ecosystem structure and function, recognising their potential to compound other drivers of nature loss; and
- f. ensuring that business impact assessments on biodiversity also consider the social dimension, including the knowledge, participation, and rights of Indigenous Peoples and local communities, especially in landscapes where biodiversity and human wellbeing are interdependent.