IPBES Business and Biodiversity Assessment

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UN environment programme
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Assessment team

Expert group

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Scope and rationale of the business and biodiversity assessment

- Strengthen the knowledge base to **support efforts by businesses to achieve the 2050 Vision for Biodiversity** and the objectives of the Convention on Biological Diversity,
- Categorize the **dependencies and impacts** of businesses on biodiversity and nature's contributions to people
- **Assess methods for measuring direct dependencies and impacts**
- **Assess options for actions by businesses and by others**, including Governments, the financial sector, Indigenous Peoples and local communities, and civil society, that interact with business

Scoping Report, Annex I to decision IPBES-9/1

The loss of biodiversity is one of the most serious threats to business and society. **Yet many current economic systems remain unsustainable and drive nature's decline**.

Each year, up to **$7.3 trillion** in global financial flows support activities that drive biodiversity loss, while only **$220 billion** is spent on activities for nature restoration, conservation and sustainable use.

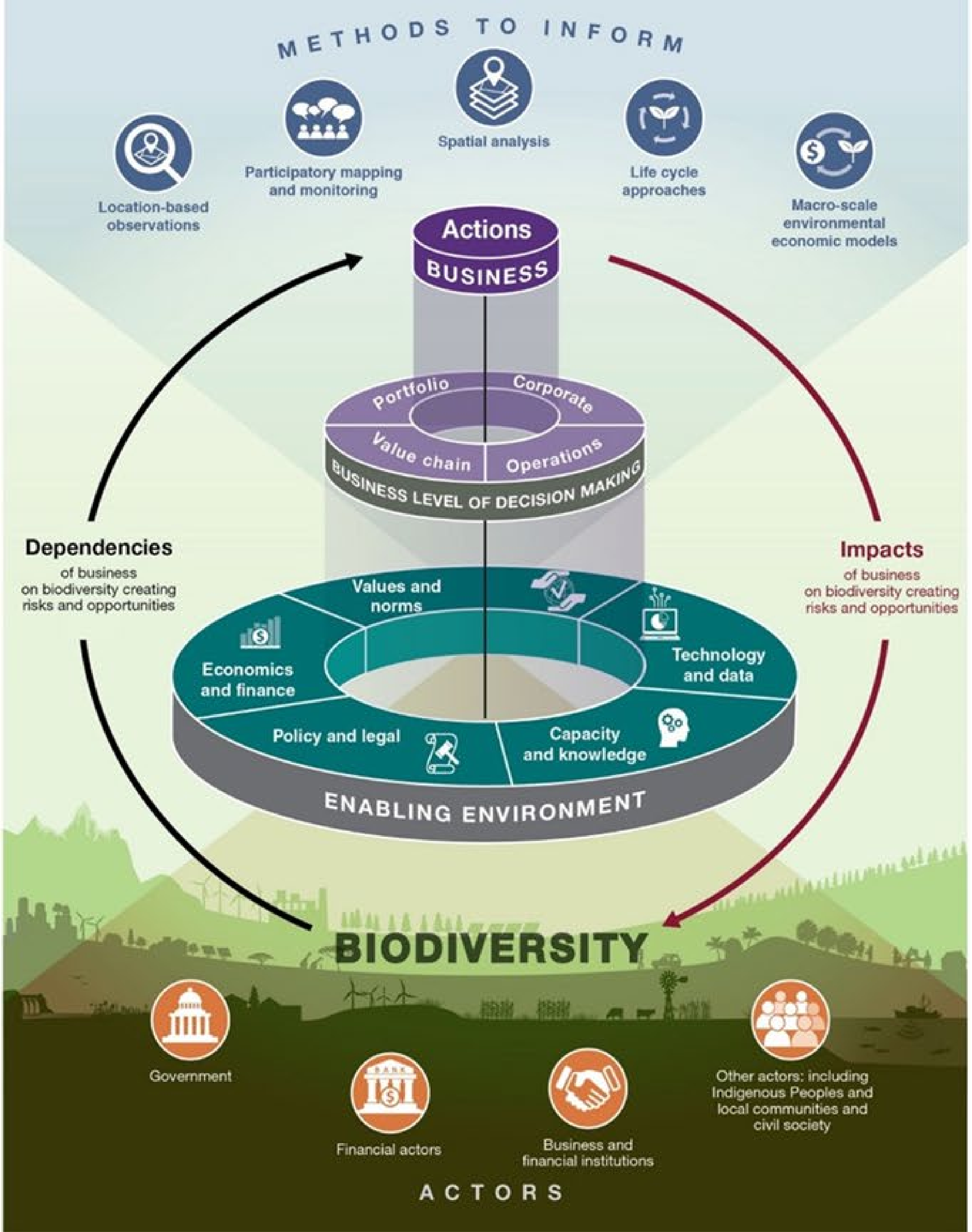
All businesses depend on and impact biodiversity.

They face barriers that hinder efforts and often lack information to address their impacts and dependencies on biodiversity and nature’s contributions to people.

Biodiversity and ecosystem services also represent an opportunity for businesses.

This Report provides businesses with options for immediate action to address their impacts and dependencies.

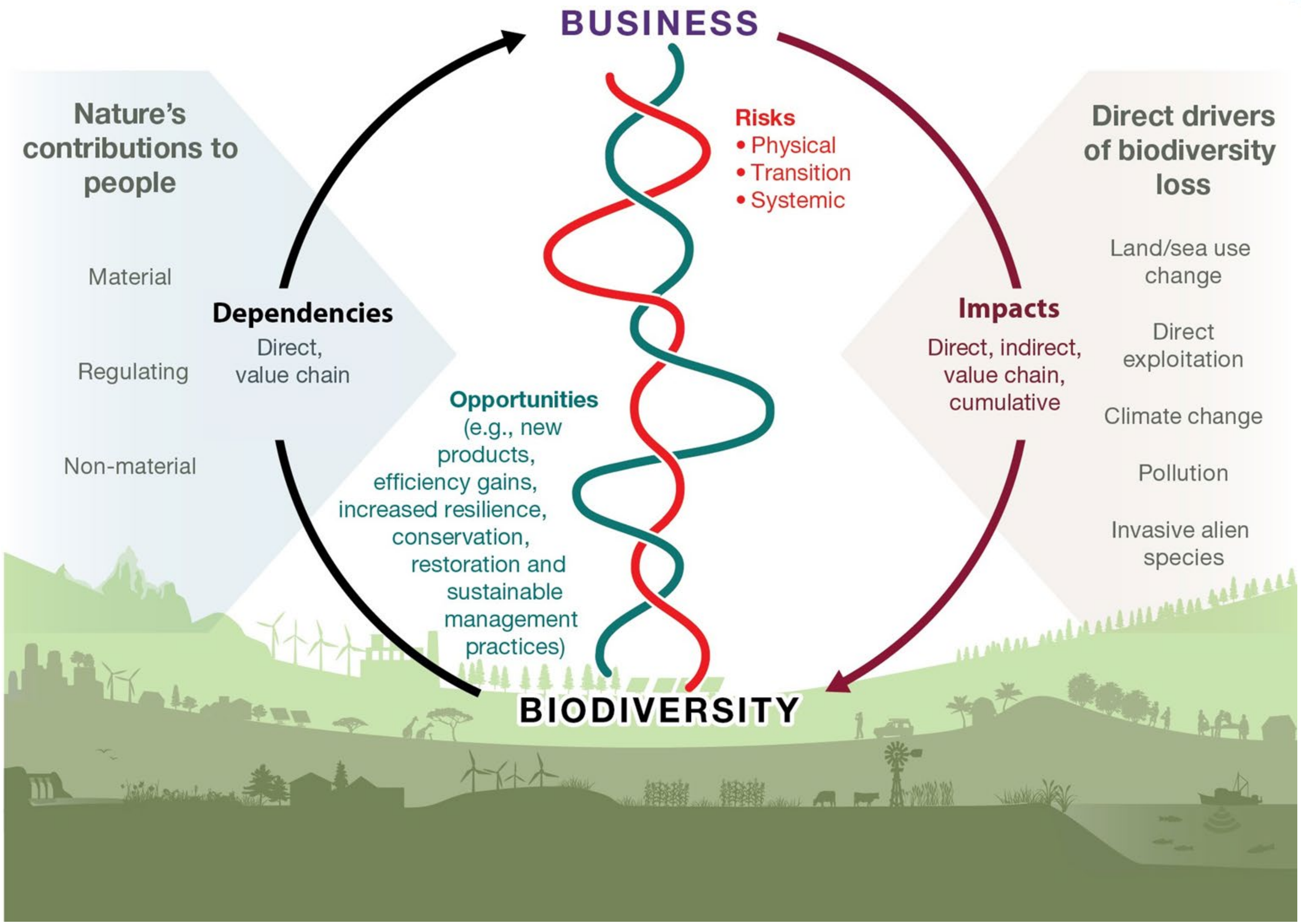
It also highlights **long-term systemic change** response options available to businesses and financial institutions, but also financial actors, governments and all of society, spanning regulatory frameworks but also social values and norms, or technology.



10 Key Messages

29 Background Messages

- Understanding the relationships between businesses and biodiversity (A1-A8)
- Options for action (B1-B13)
- Measuring businesses impacts and dependencies (C1-C8)



KM.1 All businesses depend on and impact biodiversity and can be agents of positive change.

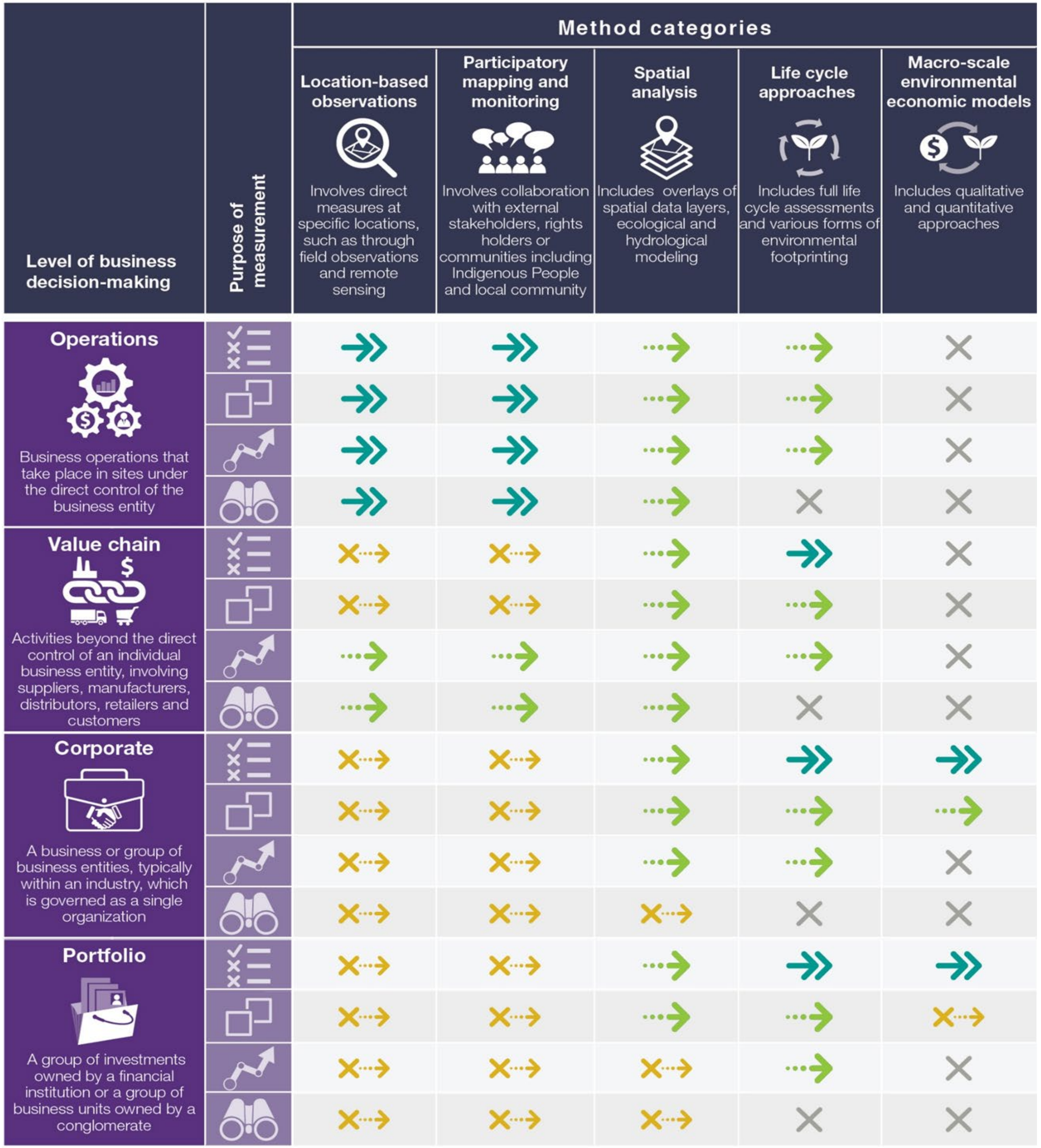
KM.2 The current external conditions in which businesses operate are not always compatible with achieving a just and sustainable future and perpetuate systemic risks.

KM.3 Collaboration, collective and individual actions are essential to create an enabling environment where businesses contribute to a just and sustainable future.

Level of business decision-making	Examples of actions that businesses can take
Corporate {B2, B9, A3}	• Comply with biodiversity-related policies, laws and regulations • Set ambitious commitments and targets and integrate biodiversity into corporate strategy • Integrate biodiversity-related risks, opportunities, costs and benefits into business decision-making and financial planning • Create policies, develop management systems, and clarify requirements for engagement, measurement, monitoring, reporting, disclosures and assurance. • Establish mechanisms for Indigenous and local community participation in decision-making. • Establish policies and standards to comply with access and benefit-sharing and consent mechanisms, including free prior and informed consent, in accordance with national legislation • Weave Indigenous and local knowledge into operations, resource management and sustainability strategies. • Build staff capacity and board-level environmental leadership. • Establish auditing, monitoring and performance assessment. • Transition the business, build capacity, and ensure adequate resourcing to implement policies and achieve targets. • Innovate in processes, products and services. • Explore and adopt alternative business models. **Additional actions for financial institutions specifically {B12}:** • Set requirements for clients to address impacts and dependencies. • Commit resources to use instruments such as blended finance, green or sustainability-linked bonds and impact investing.
Operation {B11}	• Conduct environmental, social impact assessments and management plans • Develop baselines and monitoring that recognise the multiple values of nature. • Apply the mitigation hierarchy to achieve no net loss of biodiversity or better. • Measure and monitor biodiversity impacts and outcomes of actions. • Identify and meaningfully engage with stakeholders. • Seek free, prior and informed consent, particularly from Indigenous Peoples and local communities, in accordance with national legislation. • Go beyond impact mitigation to engage in landscape conservation, restoration and sustainable management.
Value Chain {B10}	• Map value chain actors and ensure traceability to prioritise and inform action. • Use supplier management systems to set expectations, monitor performance and address non-compliance. • Build relationships and partnerships to improve capacity and drive performance through training, knowledge exchange and innovation. • Integrate communities into value creation activities, such as sourcing, production and distribution. • Engage, educate and incentivise downstream customers, clients and consumers.
Portfolio {B12}	• Assess biodiversity impacts and dependencies. • Engage with businesses within their portfolio to foster actions that improve performance. • Manage biodiversity risk and impacts, for example through stewardship, divestment and/or exclusion.

KM.4 All businesses have a responsibility to address their impacts and dependencies

KM.5 Existing methods, knowledge and data for measuring impacts and dependencies already and can further inform decisions and actions, directly and in the value chain.

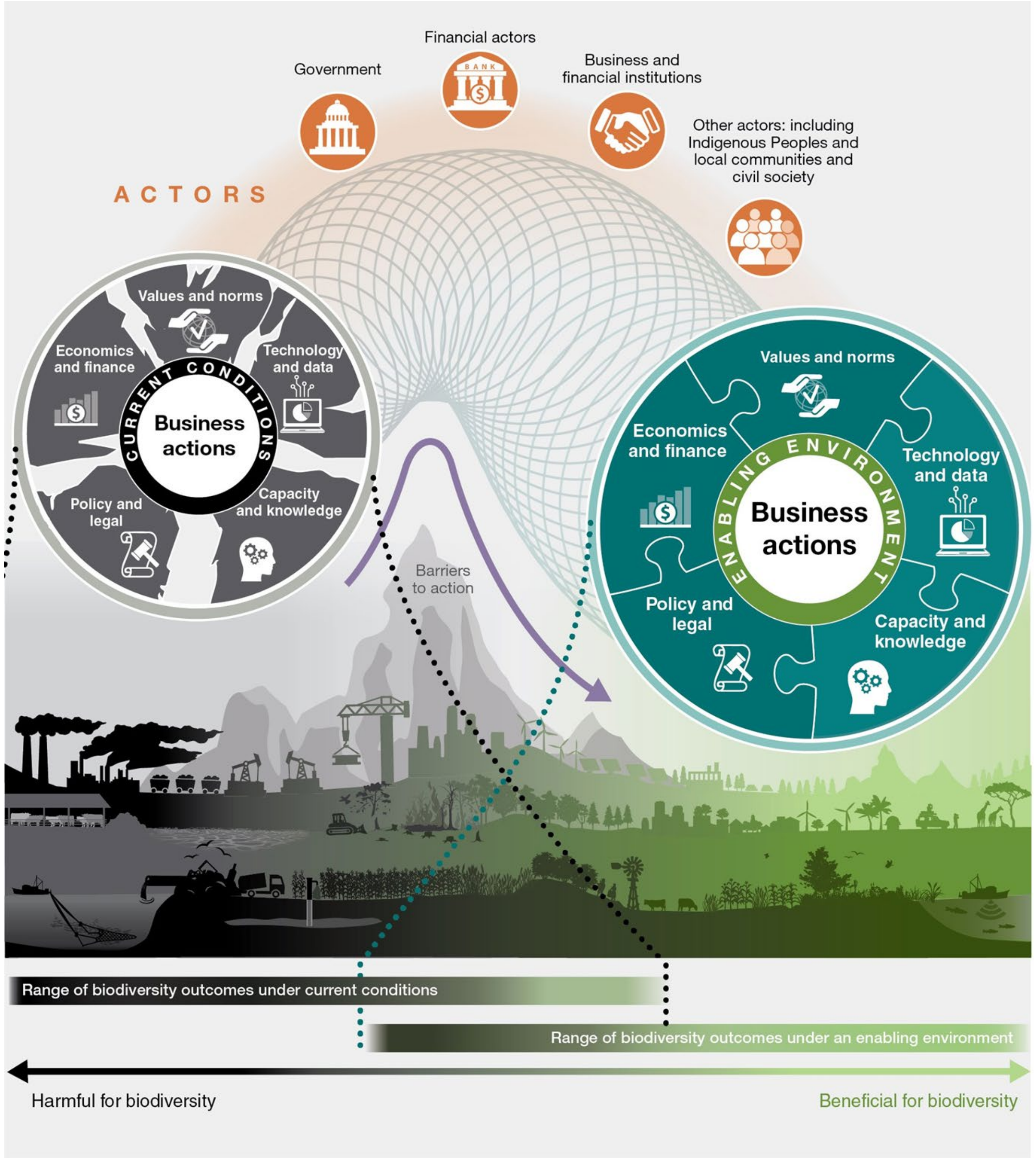


KM.6 Different methods to measure and manage impacts and dependencies are needed for different sectors, levels of decision-making and business purposes.

KM.7 Appropriate methods to measure and manage business impacts and dependencies can be selected based on coverage, accuracy and responsiveness.

KM.8 Businesses could better measure and manage their impacts and dependencies by appropriately engaging with science and Indigenous and local knowledge, methods and practices.

KM.9 The existing knowledge base needs to be strengthened by addressing important gaps in knowledge and its application.



KM.10 Creating an enabling environment can incentivise actions that are beneficial for businesses, biodiversity and society for a just and sustainable future

IISD/ENB photographer: Anastasia Rodopoulou franceinfo:

"La perte de biodiversité est l'une des menaces les plus graves pour les entreprises", alertent des scientifiques dans un rapport

pinion Sport Culture Lifestyle

The Guardian

UK

isis Wildlife Energy Pollution

Businesses must take responsibility for biodiversity loss – for their sake as much as ours

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OLIVIA RUDGARD Y ERIC ROSTON BLOOMBERG GREEN 16 FEB. 2026 - 07:09

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Publicado por: Ana Tuñas Matilla 9 febrero, 2026

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Letter + Add to myFT

Letter: Nature loss isn't reversible. It's not like a tax cut

From Robert Oates, Royal Chartered Biologist, Founder and Chief Executive Officer of Arbtech, Chester, UK

Published FEB 18 2026

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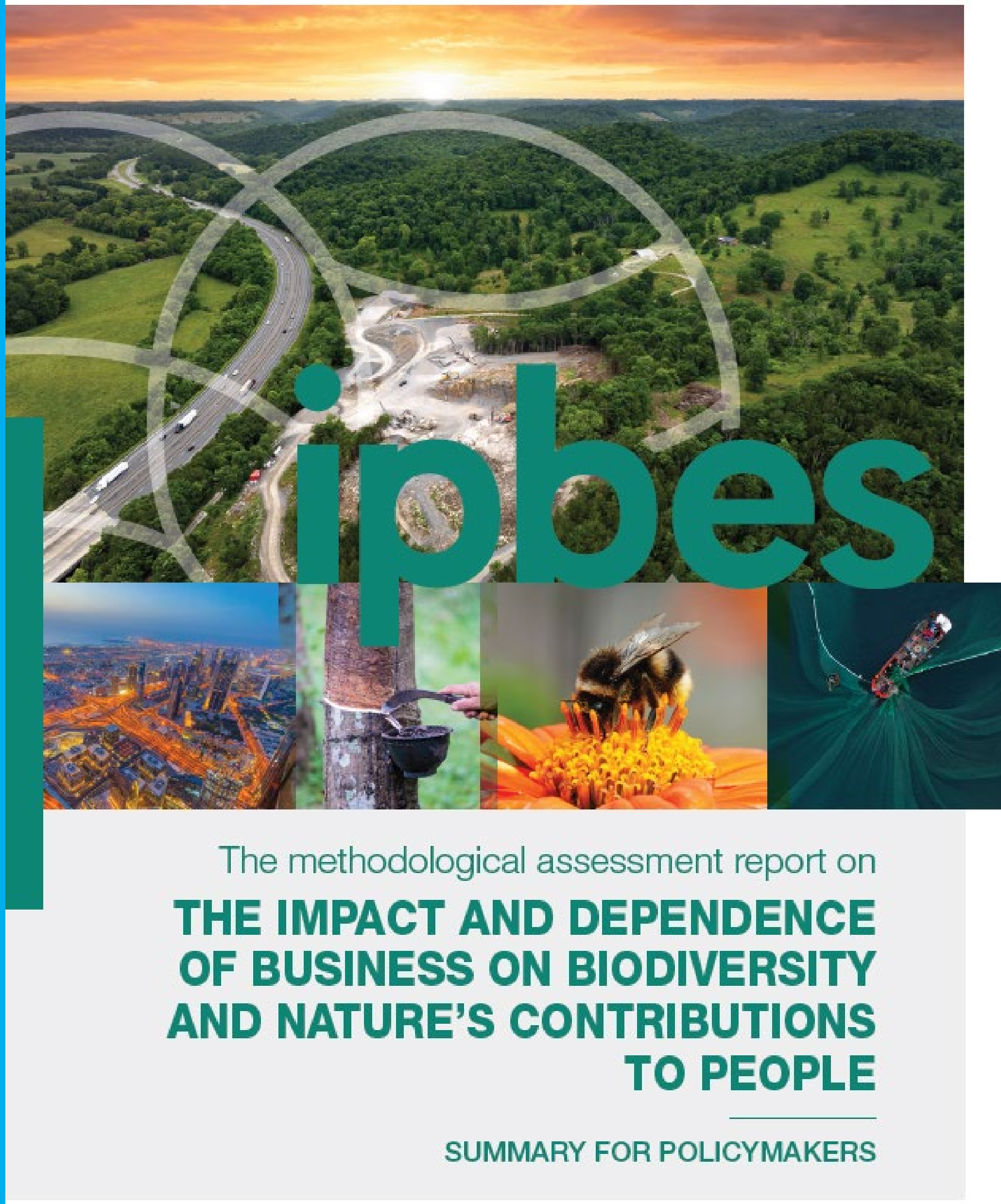
Beyond assessment – scaling uptake and impact

Business and Biodiversity Assessment

- Summary for Policymakers approved!
- Intense negotiations on topics including subsidies, human rights, IPLCs and FPIC
- Final text maintained strong message for business alongside governments and other actors
- First assessment on this topic that led to parallel events and business and finance participation

https://www.ipbes.net/business-impact



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THANK YOU