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Rethinking Policy Responses based on the IPBES Business and Biodiversity Assessment

Nele Mariën, Friends of the Earth International

Last week, IPBES approved the Business and Biodiversity Assessment. The report offers a comprehensive synthesis on the interlinkages between business activity and biodiversity loss. It analyses how businesses depends on and impacts biodiversity.

There is much to welcome. The assessment documents in detail how corporate activities across sectors – from agribusiness and mining to infrastructure and finance – are major direct and indirect drivers of biodiversity loss. It also shows that regulatory frameworks, when well designed and enforced, are among the most effective measures for shifting corporate behaviour.

An Assumption That Deserves Scrutiny

A recurring premise in parts of the assessment is that if businesses better understand biodiversity risks, are equipped with appropriate tools, and operate within enabling environments, this will catalyse meaningful change. In other words, knowledge plus tools plus incentives are expected to drive transformation.

This is actually an unverified assumption.

There is abundant evidence that many corporations already understand their environmental impacts in detail. Internal reporting systems, risk assessments and sustainability departments are well established in major companies. And yet destructive practices continue. Indeed, many companies proactively lobby to avoid regulation.¹

Policies That Truly Serve Biodiversity

Investigations have repeatedly shown that companies proceed with deforestation, ecosystem destruction and pollution despite clear knowledge of the ecological consequences.²

For example:

- Major agribusiness actors have been linked to ongoing deforestation³ in tropical forest frontiers, despite public zero-deforestation commitments.
- Fossil fuel companies have long been aware⁴ of climate and environmental impacts while expanding extraction.
- Mining and infrastructure projects continue to advance in biodiversity hotspots,⁵ even where cumulative impacts are well documented.

These are not failures of awareness. They are failures of incentives, governance and power structures.

Understanding alone does not override power asymmetries, short-term profit imperatives, shareholder pressure or competitive market dynamics. Voluntary tools, reporting initiatives and partnerships do not automatically change core business models. Worse, they are treated as substitutes for strong public regulation.

Importantly, the IPBES assessment clearly documents:

- That voluntary approaches alone have shown limited effectiveness.
- That regulatory measures – including binding standards, liability regimes and enforcement mechanisms – are consistently associated with stronger biodiversity outcomes.

However, these insights are not always reflected with sufficient force in the framing of high-level messages. The emphasis on enabling environments and corporate uptake risks overshadowing the structural reforms that the evidence itself supports.

The approval of this assessment creates an important political moment for future CBD decisions. It is important they engage with its evidence carefully and make decisions that are commensurate with the scale of biodiversity loss.

Sources

1. desmog.com/2025/06/24/corporate-lobbying-eroded-flagship-eu-sustainability-rules-report
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3. ran.org/issue/the-businesses-driving-deforestation
4. sciencedirect.com/science/article/pii/S1364032125000322
5. researchgate.net/publication/381428628_Biodiversity_Loss_Due_to_Mining_Activities
6. *Playing Nice with Business Won't Save Biodiversity.* foei.org/playing-nice-with-business-wont-save-biodiversity

These would include:

- Clear prohibition of biodiversity-destructive practices;
- Binding obligations and tight implementation control;
- Robust liability and access to remedy;
- Stopping harmful subsidies and incentives;
- Strong public oversight of corporate claims and disclosures;

If biodiversity is truly the priority, then policies must be designed around what demonstrably works – not around what is politically convenient or institutionally comfortable.

Whose Commitments Count?

Making Whole-of-Society Real in KM-GBF Reporting

a commentary by Meenal Tatpati, Lawyer and Researcher

The Kunming-Montreal Global Biodiversity Framework (KM-GBF) promises a whole-of-government and whole-of-society approach to halting biodiversity loss. Yet, as preparations advance for the first Global Report, discussions since the resumed session of COP 16 in Rome, to SBSTTA 27 and right up to the [webinar by the SCBD](#) in early February this year which aimed at introducing the Online Reporting Tool for submission of commitments from actors other than National governments have revealed growing tensions around whether their commitments are going to be recognised.

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On the mid-term review of the Gender Plan of Action

CBD Women's Caucus

The current mid-term review of the *Gender Plan of Action* reveals significant data gaps that limit a systematic assessment of progress and can limit the accountability and effectiveness of its implementation through 2030. A comprehensive, evidence-based end-of-term assessment integrated with the global review of the *Eighth National Reports* at COP19, is essential to clearly identify progress, gaps, resource needs, and the critical contributions of women to the KM-GBF.

Women's organisations still face major barriers to participating in the implementation, monitoring and reporting of the Gender Plan of Action, including accreditation and accessibility challenges, limited resources, technical and digital challenges, socio-cultural constraints, and risks of Gender Based Violence.

In this context, formal recognition of the *CBD Women's Caucus* (WC) is paramount. As the women's major group for CBD, the CBD WC, a self-organised global platform, provides an established mechanism through which these barriers can be addressed in practice. Formal recognition would facilitate structured communication, information flow, and participation pathways between women's organisations and the Convention processes, directly strengthening the implementation, monitoring and review of the Gender Plan of Action.

Despite some progress in data disaggregation, gender and biodiversity-specific data remain insufficient and fragmented in many contexts, limiting effective monitoring, evaluation, and accountability. An established methodology for the component indicator on national implementation of the Gender Plan of Action was peer-

reviewed by Parties and formally adopted at COP-16. In this context, Parties may wish to consider approaches to encourage the integration of this indicator into their NBSAPs and national targets, so that it can serve a dual purpose: supporting national reporting under the Gender Plan of Action while also contributing to streamlined reporting through national reports.

Community-generated data and diverse knowledge systems, including Indigenous, traditional, and local

knowledge, and women's specialized knowledge, are essential for capturing lived experiences of the implementation of the Gender Plan of Action and Target 23, and should be recognised as complementary and credible sources of evidence. Parties are encouraged to collaborate with women's organisations, including the CBD Women's Caucus, Indigenous Peoples, and local communities, to strengthen pathways for integrating these knowledge systems and data into planning, monitoring, and implementation processes.

It is important to recall that Target 23 is not limited to women's participation in decision-making. It requires the recognition of equal rights and access to land and natural resources, and the integration of gender equality across the implementation of the entire KM-GBF through a gender-responsive approach. The Gender Plan of Action is the operational tool already agreed by Parties to enable this. Advancing full implementation of the GPA is therefore one of the most direct and practical pathways for Parties to implement Target 23.

Drawing on key lessons identified in the mid-term review, there is a clear need to strengthen access to gender-responsive and dedicated funding, including by addressing priority resource and capacity gaps, supporting the strategic allocation of budgets at global and national levels, and improving direct access to funding for women-led grassroots organisations. Ensuring adequate and predictable resources for gender and biodiversity focal points is essential to enable sustained, effective, and gender-responsive implementation of the Gender Plan of Action. Even more, additional budgetary resources are required to enable the

Secretariat to fully implement the activities under its mandate that have not yet been realized at this stage of the review.

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To end destructive finance we need transparency & accountability – not the distraction of so-called “disclosure”

Shona Hawkes, Rainforest Action Network

One of the five strategies highlighted in the IPBES *Transformative Change Assessment* is transforming economic sectors for nature and equity, including the sub-strategy of transforming financial systems. Indeed, the world has an opportunity to reverse the billions, if not trillions, of dollars in private finance driving the biodiversity crisis.

But this requires facing some basic truths.

Firstly, bad financing won't stop so long as banks and investors can keep 100% of profits they make off deals with companies or projects linked to biodiversity destruction and human rights abuses. Impunity is so engrained, it is rarely even acknowledged.

Secondly, bad financing won't stop so long as it can hide in the shadows. True transparency means ending a status quo where banks hide which big companies they finance or what complaints they face about biodiversity. Currently, local communities are prevented from even knowing if a bank is financing high-risk activities in their area.

The good news is that there are many examples of how greater accountability and true transparency can be written into law.

This requires, however, ending the distraction of so-called “disclosure” initiatives, including the *Taskforce*

on Nature-related Financial Disclosures (TNFD). The TNFD framework recommends that banks and investors, disclose high-level, aggregated and mostly non-verifiable data – while denying true transparency about what they finance.

This framework was decided by a taskforce of 40 corporate groups who appear grossly unqualified to shift practices on biodiversity. At least 45% of the TNFD taskforce members face serious environmental and human rights concerns. At least 1 in 8 face formal greenwashing cases. Another 1 in 8 face – individually – 20 or more investor bans.

TNFD champions include mining company Vale, MUFG bank and Ecopetrol. Vale's environmental disasters have killed almost 300 people in the last decade. Yet, their TNFD reports give the impression of an earnest, sustainable company. MUFG is one of the world's largest bankers of both forest-risk commodities and fossil fuels. MUFG's TNFD reports highlight how it is selling consulting services advising other companies on how to write TNFD reports. And Ecopetrol is a company reporting hundreds of oil spills each year, facing allegations of impacted fish & other wildlife deaths.

The fact that companies with some of the *worst* reputation on biodiversity and human rights are championing TNFD highlights its risks as a false solution.

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Submissions are welcome from all civil society groups.
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