



CT BIO

**The National Biodiversity
Strategy and Action Plan and
the business sector:**
contributions to the public
consultation and a look at Target 15



Technical sheet

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Letter of presentation

Biodiversity loss has a profound impact on life on Earth and was ranked the fourth-largest long-term risk in the World Economic Forum's most recent Global Risks Report (2023). These impacts lead to the spread of disease, water and food shortages, an increase in Earth's temperature, loss of quality of life, and impairment of ecosystem services provided by nature.

Different actors have taken different measures to reverse and halt biodiversity loss. Among these, the 15th Conference of the Parties (COP15) of the Convention on Biological Diversity (CBD) stands out, which took place in 2022 and whose main outcome was the new **Kunming-Montreal Global Biodiversity Framework**, with 23 action targets for 2030 and 4 strategic goals for 2050.

The countries that signed the document must set their national targets for implementing the new agreement. In Brazil, the targets are being developed as part of the **National Biodiversity Strategy and Action Plan (NBSAP)**.

CEBDS has been actively involved in developing the new Framework and supporting the CBD negotiations over the last three years, by engaging the Brazilian business sector and society in this process to promote the construction of an ambitious and transformative global agreement focused on achieving net positive impacts on biodiversity.

To promote the new Framework in the country, the Council carried out a series of initiatives and actions with various partners, involving the Brazilian government, the business sector, various associations, and academia. In addition, the Council attended COP15 with a large delegation of almost 40 people and 15 companies.

CEBDS and its partners understand that all targets are integrated and fundamental to achieving the goals of the new Framework.

It should be emphasized that the above-mentioned standard has some business-related targets, among which target 15 stands out, which is directly focused on the business sector. It deals with the identification and regular disclosure of risks, dependencies, and impacts on biodiversity in the activities of companies and financial institutions and their production chains, also focusing on the gradual reduction of negative impacts and the enhancement of positive impacts of business on biodiversity.

Target 15 is the first in history to explicitly set out measures aimed solely at the private sector, underlining the key role of this sector in the necessary changes to the production system.

By reporting on impacts related to biodiversity and natural capital, companies can identify and mitigate risks to their operations and seize opportunities to innovate and develop new sustainable products and services. This brings countless advantages, such as a positive reputation among consumers, investors and society, strengthening the legitimacy and trust of the organization, and the long-term sustainability of business models that are highly dependent on nature..

Given this situation, **in this publication we present the CEBDS Strategic Action Plan to support the government in the implementation of the NBSAP, the considerations sent to the government on the 23 targets, and a Three-Step Implementation Plan for the implementation of Target 15.**

To provide technical support for the Three-Step Implementation Plan, this document details the importance of implementing Target 15, providing legal and technical aspects as well as an overview of the current state of corporate reporting on biodiversity impacts and dependencies.

With these contributions, the Brazilian economy underlines its commitment to sustainable development and seeks to contribute to building a viable, ambitious NBSAP that will strengthen Brazil's leading role in the global biodiversity agenda, helping the country become an increasingly important player in the new green economy, creating jobs and income for Brazilians, and benefiting the planet.

Have a good reading!



Thematic Chamber on Biodiversity and Biotechnology (CTBio) of CEBDS

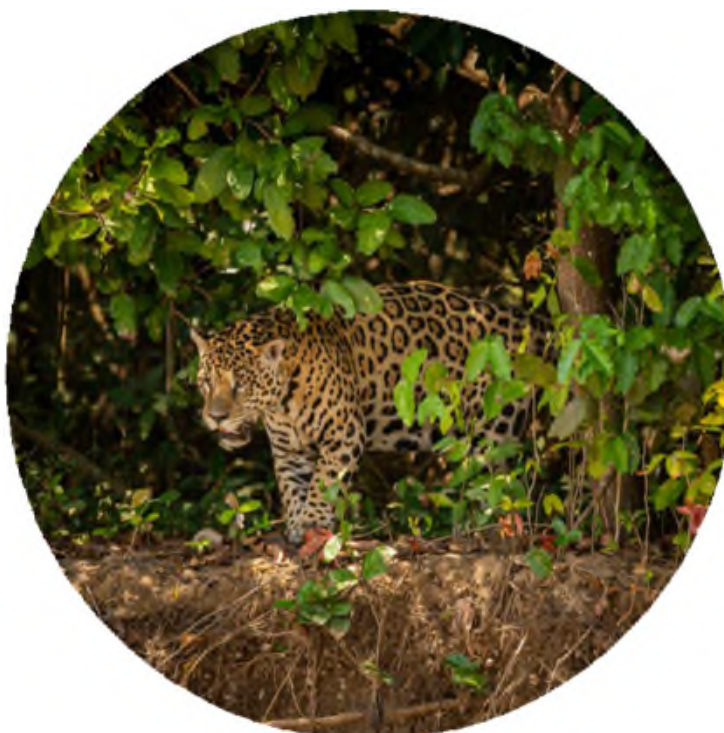
WHAT IS CTBIO?

In CEBDS, strategic topics are addressed in depth in working groups (GTs) and Technical Chambers (CTs). Through these fronts, we are working with related companies to accelerate the systemic transformation that planet Earth so urgently needs.

CEBDS is developing several engagement initiatives with governments and companies to drive the transition to a green economy, with clean jobs, technology and manufacturing innovation, conservation of biomes, new economic opportunities, and other ways to ensure the quality and prosperity of life on Earth.

The Thematic Chamber on Biodiversity and Biotechnology (CTBio) has the following objectives:

- Provide information, guidance, products, and tools to help companies identify opportunities and minimize risks in biodiversity and biotechnology.
- Represent in a proactive and qualified manner the business perspectives in debates on biodiversity and biotechnology issues, as well as support governments in the formulation of public policies and other forums for participation.
- Disseminate good practices to demonstrate to society in general, in a simple and understandable manner, the contribution of companies to the sustainable use and conservation of biodiversity and the ethical and responsible use of biotechnology.
- Promote sustainability in member companies through projects and partnerships in the field of biodiversity and biotechnology that lead to concrete results.



Chapter 1

CEBDS and the commitment of the Brazilian business sector to the implementation of the Kunming-Montreal Global Biodiversity Framework through the drafting of the new NBSAP

BACKGROUND

The Kunming-Montreal Global Biodiversity Framework, adopted at the CBD/UN COP15 in December 2022, defines four long-term goals for 2050 and 23 targets for 2030 (Decision 15/4, CBD/UN), with the aim of halting and reversing biodiversity loss to move the planet towards a shared vision of life in harmony with nature by 2050.

After signing the agreement, countries must internalize the targets signed at the international level through the **National Biodiversity Strategy and Action Plan (NBSAP)**.

The NBSAP is an integrated management tool for national measures aimed at conserving biodiversity and using its components sustainably, as well as promoting the fair and equitable sharing of the benefits arising from the use of biodiversity resources. In this sense, it acts as an instrument for monitoring the progress of measures taken by countries to achieve internationally agreed targets.

With the aim of updating the NBSAP based on the new Global Framework, the Brazilian government has launched a public consultation process until February 29, 2024 so that society as a whole can contribute to the process of internalizing the new targets.

CEBDS, through its Thematic Chamber on Biodiversity and Biotechnology, CTBio, has been actively involved in the establishment of the NBSAP to support the Brazilian government in this process.

It is noteworthy that over the last three years CEBDS has supported the negotiations on the Convention on Biological Diversity and the development of the new Framework, by involving the Brazilian business sector and society in this process to create an ambitious and transformative agreement that will have a positive impact on biodiversity.

To promote the new Framework in the country, CEBDS has undertaken a number of initiatives such as webinars, articles and publications, in addition to several cross-sectoral dialogues on the framework together with partners involving the Brazilian government, the business sector, various associations, and academia to obtain technical input in support of the Brazilian Ministry of Foreign Affairs and the country's engagement at COP15.

Furthermore, we believe that the new Framework not only has the potential to halt and reverse the loss of nature, but also to significantly accelerate the transformation of economic and financial systems towards a just and nature-friendly world with more social progress, equity, and carbon neutrality. In addition, the Framework also promotes the development of sustainable business strategies and the necessary private sector investment in the creation of clean jobs and new economic opportunities to drive the transition to a green economy.

As a representative of the Brazilian business sector, we understand



that the implementation of national biodiversity targets brings legal certainty for the fulfillment of the three pillars of the CBD: conservation of biodiversity, sustainable use, and fair and equitable sharing of the benefits arising from the use of genetic resources. In addition, it will pave the way to living in harmony with nature by 2050 and bring great benefits for the environment, society, and the country's economy.

To this end, we have been heavily involved in the process of updating the NBSAP, supporting the federal government and promoting measures to involve the business sector in this process.

It is noteworthy that on May 22, International Day for Biodiversity, we presented Minister Marina Silva with a document reaffirming our support for the creation of the NBSAP and proposing effective contributions from our members and partner institutions. We also published the **Announcement from the Brazilian Business Sector about the NBSAP**, signed so far by 23 business groups, in which we explain our strategy for cooperation with the government through four lines of action:



(1) Advocacy and engaging the business sector:

raise awareness and involve the productive sector in the NBSAP public consultation;



(2) Connecting the business sector with key stakeholders:

support the government in articulating and mobilizing multiple stakeholders to create a concrete action plan that contributes to the implementation of the NBSAP and compliance with the targets of the Kunming-Montreal Global Biodiversity Framework;



(3) Contributions to the national plan:

organize working sessions with its members and partner institutions to collect and consolidate contributions to the NBSAP document;



(4) Supporting the plan to monitor national business-related targets: support the government in developing the monitoring plan for national business-related targets with the aim of accelerating business action to halt and reverse the loss of nature by 2030 and move the planet towards a vision of living in harmony with nature by 2050.

CONTRIBUTION TO THE NBSAP DEVELOPMENT

To surpass the results achieved with the Aichi Targets and make significant progress towards achieving the targets set out in the new Kunming-Montreal Global Biodiversity Framework it is important that governments put in place robust and effective mechanisms to implement the NBSAP, considering the development of effective action plans for each of the targets in conjunction with a robust monitoring plan.

CEBDS and its partners recognize the development of the NBSAP as a fundamental step towards implementing the targets of the Global Biodiversity Framework and understand that all targets are interconnected and integrated, and that only by achieving all targets together will it be possible to achieve the new Framework's goals of halting and reversing nature loss by 2030 and moving the planet towards a shared vision of life in harmony with nature by 2050.

Based on the above, we held seven meetings with our members, divided into two parts:

- **“Action Plan for the Public Consultation on the NBSAP - Results of COP15 and the NBSAP” Webinar:** the aim of this webinar was to present the results of COP15 as well as technical and specific concepts on the NBSAP to prepare companies for the technical working sessions, while also addressing the importance of building regional and state biodiversity targets.
- **6 technical working sessions:** the sessions were held using a participatory model, with the aim of discussing all 23 targets of the new Global Framework in a propositional and technical manner to gather input for the contribution of CEBDS and its members to the creation of national biodiversity targets.

In the annex to this document, we present the input received by the government on the 23 targets.

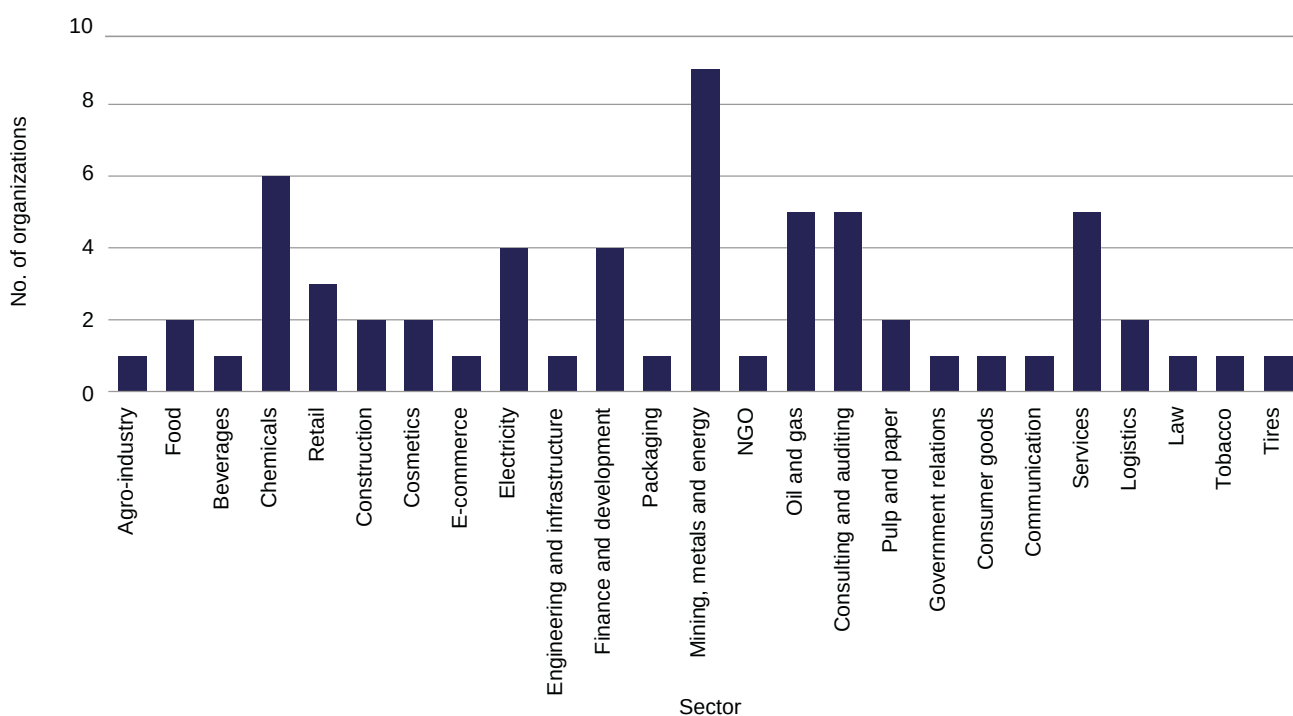
It is noteworthy that we have received significant engagement from companies, with a total of 63 organizations/companies from different sectors participating in the 7 meetings, as shown in the figure below:

In the annexes to this publication you will find the table sent to the Ministry of Environment and Climate Change (MMA) detailing the contributions from CEBDS and its partners, with written proposals for each of the 23 targets and their respective technical comments.

It should be noted that we recognize the importance of Target 15, which is aimed directly at the business sector and financial institutions, and of the government establishing a feasible action plan to achieve this target, which includes the use of clear and objective indicators, scientifically based and internationally recognized, and an effective monitoring system.

To this end, we present below a proposal for a Three-Step Implementation Plan to guide the government in the implementation of Target 15, divided as shown in the table below. We would like to point out that we have not set a deadline for the implementation of each step, as we recognize the importance of building together and respect the participatory and collaborative nature that the government has adopted in the development of the NBSAP.

Sectors of companies participating in NBSAP meetings



THREE-STEP ACTION PLAN		
STEP	ACTION	GOAL
1st STEP	Use SDG 12 (the CBD indicator for Target 15) and other existing impact reporting documents as a basis for reporting, encouraging companies to receive training in new methodologies, tools and/or current standards such as TNFD	Map large companies that have sustainability and/or environmental impact reports and invest in capacity building
2nd STEP	Report impacts and dependencies in a manner more aligned with mature methodologies and tools, followed by a clearer definition of the government's monitoring plan	Set reporting parameters through frameworks and government support to make this possible
3rd STEP	Define the Target 15 reporting model at the national level based on the frameworks and target progress results	Achieve the new Framework target with potential progress on Target 15

It should be emphasized that in addition to SDG 12 and sustainability reports, other reporting documents that contain key figures and impact data on biodiversity and are already available in the companies' public databases can also be used on a voluntary basis. Many of these public documents provide more comprehensive information or an integrated approach to environmental impacts that goes beyond established sustainability indicators and is aligned with natural impact tools and indicators.

It is worth noting that many companies today already use such tools/indicators such as TNFD and GRI to measure their impact on biodiversity. It is also important to emphasize that Brazil has one of the most complete environmental legislations in the world, containing solid laws that companies follow as part of the environmental permitting process.

Investment in training on the subject of a positive nature, particularly in methods and tools to measure impacts on biodiversity with the aim of upskilling the business sector on this issue, is also crucial for the necessary exchange of experiences so that all companies can move in the same direction in their efforts to achieve Target 15.

Furthermore, we **consider it important that the business sector, together with the government, defines indicators that are set and that these can be reported by all companies regardless of sector.**

We emphasize the importance of this support in the drafting of the final target text and its respective indicators.

Next, we will discuss in detail the importance of implementing Target 15, introduce legal and technical aspects, and provide an overview of the current state of corporate reporting on biodiversity impacts and dependencies.



Chapter 2

The implementation of the Global Biodiversity Framework and in particular Target 15

TARGET 15: SCOPE AND PURPOSE

For the first time, an international agreement has set a target exclusively targeting the private sector and financial institutions, with governments committing to requiring these actors to monitor, assess, and disclose their: (i) risks; (ii) dependencies on Biodiversity; and (iii) impacts on Biodiversity.

Below, we present Target 15, which consists of 4 specific goals:

- (i) Progressively reduce the negative impacts on biodiversity;
- (ii) Increase the positive impacts;
- (iii) Reduce biodiversity-related risks to businesses and financial institutions; and
- (iv) Promote and develop measures to ensure sustainable patterns of production.

The official version of the translation of Target 15¹, made available by the Ministry of Environment and Climate Change (MMA), reads as follow:

"Take administrative or policy measures to encourage and enable business, and in particular to ensure that large and transnational companies and financial institutions:

- a) Regularly monitor, assess, and transparently disclose their risks, dependencies and impacts on biodiversity, including with requirements for all large as well as transnational companies and financial institutions along their operations, supply and value chains and portfolios;*

- b) Provide information needed to consumers to promote sustainable consumption patterns;*

- c) Report on compliance with access and benefit-sharing regulations and measures, as applicable;*
in order to progressively reduce negative impacts on biodiversity, increase positive impacts, reduce biodiversity-related risks to business and financial institutions, and promote actions to ensure sustainable patterns of production."

As we can see from reading the target, it was created with a focus on large companies, transnational corporations, and financial institutions, arguing that the activities of this group tend to have a greater impact on biodiversity due to their size, the territorial reach of their operations, and the size of their supply and value chains.

² This publication has adopted the official version of the translation of Target 15. However, as part of the public consultation on updating the NBSAP, CEBDS submitted to the MMA a proposal to adapt the text of the Global Biodiversity Framework to take into account the specificities of the topic and the technical terms and references used in the country. This document can be found in the annex to this publication.

¹ Official translation available at: <https://www.gov.br/mma/pt-br/assuntos/biodiversidade/convencao-sobre-diversidade-biologica/decisao-15-4.pdf>

Target 15 emphasizes the responsibility of the private and financial sectors more than Aichi Target 4³, which stated: “By 2020, at the latest, Governments, business and stakeholders at all levels have taken steps to achieve or have implemented plans for sustainable production and consumption and have kept the impacts of use of natural resources well within safe ecological limits.”

The texts published on the official website of the CBD indicate that monitoring and evaluation will allow companies to better understand their own relationship with biodiversity by assessing the impact of their activities on biodiversity and the risks that its loss could pose to their businesses.

It is expected that as improvements are made in assessment, monitoring, and reporting procedures, a positive outcome for biodiversity will be achieved, particularly in the value chains and investment portfolios, which, according to CBD, are currently not analyzed in depth in sustainability reports.

In this sense, it will be easier to develop concrete measures to address the challenges that have already been identified, not least because, even though all companies are currently more or less dependent on biodiversity.



these dependencies are not always known or not considered.

THE LEGAL PERSPECTIVE

The CBD has had the force of law in the Brazilian legal system since 1998, and Brazil, as an integral part of the Convention and a signatory to the Global Biodiversity Framework, is obliged to implement it in the country. This commitment was recognized by the MMA when it launched the public consultation on the NBSAP.

In particular, in relation to Target 15, as an integral part of the Global Biodiversity Framework, its orders are addressed to the Brazilian government and are binding. Its declaration emphasizes the need to adopt public policies and legal and administrative measures to promote and enable the implementation of mechanisms for monitoring and reporting information by legal entities on the impact of their businesses on biodiversity and also on the impact of biodiversity loss on their business.

In addition, there is also an extensive group of legal entities that are covered in the implementation of Target 15.

In the specific case of large companies, transnational corporations, and financial institutions, monitoring, assessment, and disclosure extend to their supply chains.

The guidelines are already included in the National Biodiversity Policy (Decree No. 4339/2002), particularly in Components 4 (Monitoring, Evaluation, Prevention and Mitigation of Impacts on Biodiversity), 6 (Education, Public Awareness, Information and Dissemination on Biodiversity), and 7 (Legal and Institutional Strengthening for Biodiversity Management), as indicated by their general objectives:

- Component 4: Develop systems and procedures to monitor and assess the status of Brazilian biodiversity and anthropogenic pressures on biodiversity in order to prevent and mitigate impacts on biodiversity.
- Component 6: Systematize, integrate, and disseminate information on biodiversity, its potential for development

³ The Aichi Targets were established in 2010 during COP10 in Nagoya, Japan, and formed the Strategic Biodiversity Plan 2011-2020, which consisted of five strategic goals divided into 20 targets to be achieved by 2020.

and the need for its conservation and sustainable use, as well as the sharing of benefits arising from the use of genetic resources, components of genetic heritage, and associated traditional knowledge at different levels of education and among the population and decision-makers.

- Component 7: Promote the means and conditions for strengthening research and management infrastructure, access to technology and technology transfer, training and development of human resources, financing mechanisms, international cooperation, and the adaptation of legislation for biodiversity management and the integration and harmonization of sectoral policies relevant to biodiversity.

CHALLENGES IN IMPLEMENTING TARGET 15

The great challenge and at the same time the great opportunity for an effective implementation of the NBSAP lies precisely in the development of public policies that permeate all federated entities through the elaboration of joint actions by federal, state and municipal governments.

With respect to Target 15, it is important that it be implemented taking into account its feasibility. To make this possible, CEBDS recognizes that the private sector

has an important role in jointly developing the action plan for the target with national and subnational governments.

On the one hand, the issue is very technical and complex, including, but not limited to, the monitoring idealized by the Global Biodiversity Framework, and on the other hand, it is important to be clear about the measures to be carried out and how they will be monitored in order to ensure that they are fulfilled.

INTERFACE TO THE UN SUSTAINABLE DEVELOPMENT GOALS (SDGs)

The Sustainable Development Goals (SDGs) are a set of 17 goals set by the United Nations (UN) in 2015 to create a global agenda for the development and implementation of public policies aimed at shaping the social and environmental development of the planet in a sustainable way by 2030. Key points include poverty eradication, environmental and climate protection, benefit sharing, and others that address key development challenges worldwide.

According to Decision 15/4 CBD on the new Global Biodiversity Framework⁴, the agreement “is a contribution to the achievement of the 2030 Agenda for

Sustainable Development.

At the same time, progress towards the Sustainable Development Goals and the achievement of sustainable development in all its three dimensions (environmental, social and economic) is necessary to create the conditions necessary to fulfill the goals and targets of the Framework.

It will place biodiversity, its conservation, the sustainable use of its components, and the fair and equitable sharing of the benefits arising out of the utilization of genetic resources at the heart of the sustainable development agenda, recognizing the important linkages between biological and cultural diversity”.

One of the complementary indicators for monitoring progress on Target 15 is the number of companies publishing sustainability reports⁵ that relate to SDG 12.6, which aims to “encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle”⁶.

It is worth highlighting that SDG 12 aims to “ensure sustainable consumption and production patterns”, underlining the importance of businesses in effectively transitioning to more sustainable production patterns.

⁵ Source: Target 15. Businesses assess and disclose biodiversity dependencies, impacts and risks, and reduce negative impacts. CBD, 2022. Available at: <https://www.cbd.int/gbf/targets/15/>. Accessed on November 17, 2023.

⁶ Source: Indicadores Brasileiros para os Objetivos de Desenvolvimento Sustentável, Instituto Brasileiro de Geografia e Estatística. Available at: <https://odsbrasil.gov.br/objetivo/objeto?n=12>. Accessed on November 17, 2023.

⁴ Source: Decision 15/4 of the Kunming-Montreal Global Biodiversity Framework. Available at: <https://www.gov.br/mma/pt-br/assuntos/biodiversidade/convencao-sobre-diversidade-biologica/decisao-15-4.pdf>. Accessed on November 17, 2023.

Chapter 3

Sustainability reports and their connection to biodiversity issues

The inclusion of specific information on biodiversity and ecosystem services and their relationship to the economy from a dual materiality perspective (impacts and dependencies) in corporate sustainability reports has evolved in recent decades.

This progress has become even more evident in recent years as nature-related risks have moved into the spotlight of the international financial market as material risks. This has encouraged companies to deepen their understanding of the so-called problems of nature, namely: impacts, dependencies, risks, and opportunities.

The Global Reporting Initiative (GRI) was one of the pioneering organizations in developing specific guidelines on biodiversity in sustainability reports. Shortly thereafter, the Carbon Disclosure Project (CDP) began to address this issue and encouraged companies to report information on their management measures in addition to their impacts and biodiversity protection strategies.

The Dow Jones Sustainability Index has also begun to include these Biodiversity-related criteria in its indicators and in the assessment of the sustainability practices of the companies represented in the index.

Recently, the importance of reporting practices on this topic has increased, particularly through recent initiatives by the International Integrated Reporting Council (IIRC), the Sustainability Accounting Standards Board (SASB), and the International Sustainability Standards Board (ISSB).

Among the recent movements on this issue, it should be noted the initiative of the Task Force on Nature-Related Financial Disclosures (TNFD), a global initiative launched in 2021 led by the financial market, backed by science and by governments around the world.

The TNFD aims to provide financial institutions and companies with a framework of risk management and disclosure recommendations to enable organizations to report and act on their nature-related impacts, dependencies, risks, and opportunities, providing a complementary and fully aligned approach to the Task Force on Climate-Related Financial Disclosures (TCFD), the TNFD equivalent for climate reporting.

The framework proposed by the TNFD is based on and incorporated into internationally recognized standards such as GRI and ISSB and it has been indicated by the CBD as an indicator for monitoring the implementation of Target 15.

BRAZILIAN COMPANIES AND SUSTAINABILITY REPORTS

Regarding the Brazilian reality in terms of ESG disclosure practices, a survey conducted by KPMG (Survey of Sustainability Reporting 2022)⁷ examined trends on this topic worldwide, including Brazil. For each country analyzed (58 in

⁷ Source: KPMG, 2022. KPMG. Grandes Mudanças, Pequenos Passos – Pesquisa Global de Relatórios de Sustentabilidade (2022). Available at: <https://kpmg.com/br/pt/home/insights/2023/05/regulamentacoes-mi-ram-dados-relatorios-sustentabilidade.html> Retrieved on: October 25, 2023.



In terms of engagement, demand from companies for a better understanding of biodiversity issues has increased significantly (...)

the manufacturing industry, and in the electricity, gas and other utilities sectors.

Data from the Brazilian Institute of Geography and Statistics (IBGE), collected between 2015 and 2017, show that the total number of mining and manufacturing companies that published sustainability reports during the period represents only 4.3% of the total, and of these, only 12.4% are small and medium-sized companies. This result, compared to the survey conducted by KPMG, could indicate greater difficulties for small companies in preparing these reports and/or an evolution in companies' commitment to these issues between 2017 and 2022.

In applying the biodiversity focus to disclosures, a study conducted by CDP in collaboration with CEBDS in 2021⁹ analyzed a

sample of CEBDS-affiliated companies and found that 92% of respondents reported implementing corporate policies that include biodiversity-related issues, and that 92% of the sample also reported having identified significant negative and positive impacts on Biodiversity.

It is interesting to note that in terms of the value chain, this percentage drops to 80% of the sample reporting that they are taking action within the supply chain to improve their environmental performance (although not specifically for biodiversity).

Among the practices used by the companies included in the study, requiring regulatory compliance is the most widespread, used by 83% of critical and non-critical suppliers. Regarding programs to improve environmental performance, 58% of respondents adopt them only with critical suppliers and 42% with non-critical suppliers.

This high percentage can be explained by the nature of the sample observed, which only took into account companies that are already members of CEBDS and that are expected to already give greater consideration to this issue in their governance and strategy.

It is important to highlight that the above study also pointed out the main challenges and barriers reported by companies with regard to incorporating biodiversity into their management, which were the lack of standardized methods to measure and quantify impacts on biodiversity and ecosystem services (whether positive or negative), the lack of standardized methods for monetizing business dependencies on nature, the difficulty of sensitizing senior management to the issue and thus allocating resources to studies in this area, and the difficulty of assessing and prioritizing material issues given the wide geographic scope of the company's operations.

In contrast to the data presented above, there has been a significant increase in companies' demand for a better understanding of biodiversity, for technical training, and for participation in initiatives that can support the process of incorporating biodiversity into their strategy and business model. Examples for this are:

- (i) The significant increase observed this year in the number of signatories to the Brazilian Business Commitment

⁹ Source: CEBDS. Biodiversidade e Biotecnologia. Como as Empresas Vêm Contribuindo para as Metas Globais de Biodiversidade?. [S.l.], 2021. Available at: <https://cebds.org/publicacoes/como-as-empresas-vem-contribuindo-para-as-metas-globais-de-biodiversidade/#.YFD6451KiUJ>. Accessed on November 21, 2023.

Brazilian for Biodiversity, which increased from 12 in 2019 to 26 in November 2023 (an increase of 117% compared to the original);

- (ii) The participation and engagement of CTBio companies in meetings to review and propose contributions to the NBSAP, in which 63 companies from 23 different sectors participated;
- (iii) The engagement of companies in the Brazilian TNFD¹⁰ Consultation Group (CG), coordinated in Brazil by CEBDS, whose last meeting in May was attended by 33 organizations from various sectors, including financial institutions, the food industry, energy, mining, oil and gas sectors, NGOs etc., where they discussed the applicability of the recommendations in v0.4 of the TNFD framework to the Brazilian reality in order to propose recommendations to be incorporated into the final version of the framework;
- (iv) Significant participation of companies in net biodiversity impact measurement training aimed at improving companies' knowledge of existing and/or developing tools and methods for measuring companies' impact on biodiversity.

¹⁰ CEBDS coordinates the TNFD Consultation Group (CG) in Brazil, which seeks to disseminate the TNFD structure and discuss its parameters, conducting a dialogue with actors from all sectors of society, in particular the Brazilian private sector, with the aim of sharing the experiences and perceptions of companies and financial institutions as well as the application of the Global Biodiversity Framework.



The training activities included meetings with up to 103 people and 43 companies from different sectors.

- (v) The high participation of companies and financial organizations (17 and 4 respectively) in the sectoral piloting of the TNFD, recently initiated by CEBDS through the Action Platform for Nature and described in the following chapter.

It is worth noting that the growing involvement of the private sector on this issue, although not very representative in absolute terms, is a strong indication that a strategy of gradual implementation of Target 15 can be successful in the Brazilian context.

FEASIBILITY OF TARGET 15

The Global Biodiversity Framework¹¹ recognizes the lack of a uniform standard and methodology for the implementation of Target 15 and points to the following indicators:

- (i) Key indicators - number of companies reporting disclosures on risks, dependencies, and impacts on biodiversity - SDG 12.6.1;
- (ii) Component indicators - based on the TFND; and
- (iii) Supplementary indicators - metrics for species threat reduction and recovery and the number of companies publishing sustainability reports.

¹¹ Maintained at the 25th Meeting of the CBD Subsidiary Body on Scientific, Technical and Technological Advice (SBSTTA 25) and in the second part of the 15th meeting of the Conference of the Parties to the CBD held in October 2023 in Nairobi, Kenya.

It should be emphasized that some indicators have already been highlighted in the Global Biodiversity Framework, along with the 23 targets and 4 goals published at COP15. However, the CBD continues to lead the development of the final version of the indicators by promoting technical discussion groups and meetings to coordinate them. In October this year, the 25th meeting of the Subsidiary Body on Scientific, Technical and Technological Advice (SBSTTA) was held in Nairobi to discuss the issue. The CBD will work on this until COP16 next year and then submit the final version of the indicators for approval and official inclusion in the Global Biodiversity Framework.

SDG 12.6.1 - SUPPLEMENTARY INDICATORS - NUMBER OF COMPANIES REPORTING DISCLOSURES ON RISKS, DEPENDENCIES AND IMPACTS ON BIODIVERSITY

SDG 12, “Ensure sustainable consumption and production patterns”, contains targets for the sustainable management and efficient use of natural resources as well as for the environmentally friendly management of the resulting chemicals and waste in order to significantly reduce their release into air, water, and soil, as well as ensuring that people have relevant information and are sensitized to sustainable development and a lifestyle in harmony with nature.

Indicator 12.6 of SDG 12 deserves special attention for

including the need to “encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle” and its indicator is the “number of companies that publish sustainability reports”.

As Target 15 of the Global Biodiversity Framework discusses the need to monitor, assess, and transparently disclose the risks, dependencies and impacts on biodiversity by companies, in addition to provide necessary information to consumers to promote sustainable consumption patterns, using as a complementary indicator the number of companies reporting disclosures on risks, dependencies and impacts on biodiversity, it is possible to link SDG 12 as a central indicator of implementation of Target 15.

In this context, it is important to understand the behavior of Brazilian companies regarding sustainability reporting.

can serve as a solid basis for assessing the complexity of achieving and monitoring Target 15. This will provide input that will help the Brazilian government to create a feasible action plan for Target 15 and thus enable its realization.

COMPONENT INDICATORS - BASED ON THE TNFD

The LEAP methodology is proposed by the TNFD as a guide for companies and financial institutions when formulating their reports. This approach consists of 4 components: Locate, Evaluate, Assess, and Prepare, and can be understood as an integrated and iterative assessment process for risks and opportunities.

The first LEAP phase, entitled “Locate”, was intended to provide companies with guidance for locating the most important nature-related issues within their business model and identify which sectors, value chain aspects,



Understanding the behavior of Brazilian companies regarding sustainability reporting can serve as a solid basis for assessing the complexity of achieving and monitoring Target 15 (...)

and direct activities have the most critical dependencies and impacts.

From this initial definition, the company needs to move to a more detailed analysis and look more closely at these most critical interface points between business and nature, also taking into account sensitive issues such as important areas for biodiversity and the provision of ecosystem services, including benefits to indigenous peoples, local communities, and interested parties.

This deepening of the issues identified as most critical must be done in the “Estimate” phase and provide information on the scale, scope, and severity of the company's impacts and dependencies on biodiversity. It is important to emphasize that positive impacts are also measured in this phase of the LEAP approach.

To estimate the magnitude of impacts, some qualitative or quantitative biodiversity footprint tools can be used, such as: Corporate Biodiversity Footprint (CBF);

Biodiversity Footprint Methodology (BFM); LIFE Key; Biodiversity Footprint Financial Institutions (BFFI); Global Biodiversity Score (GBS); among others.

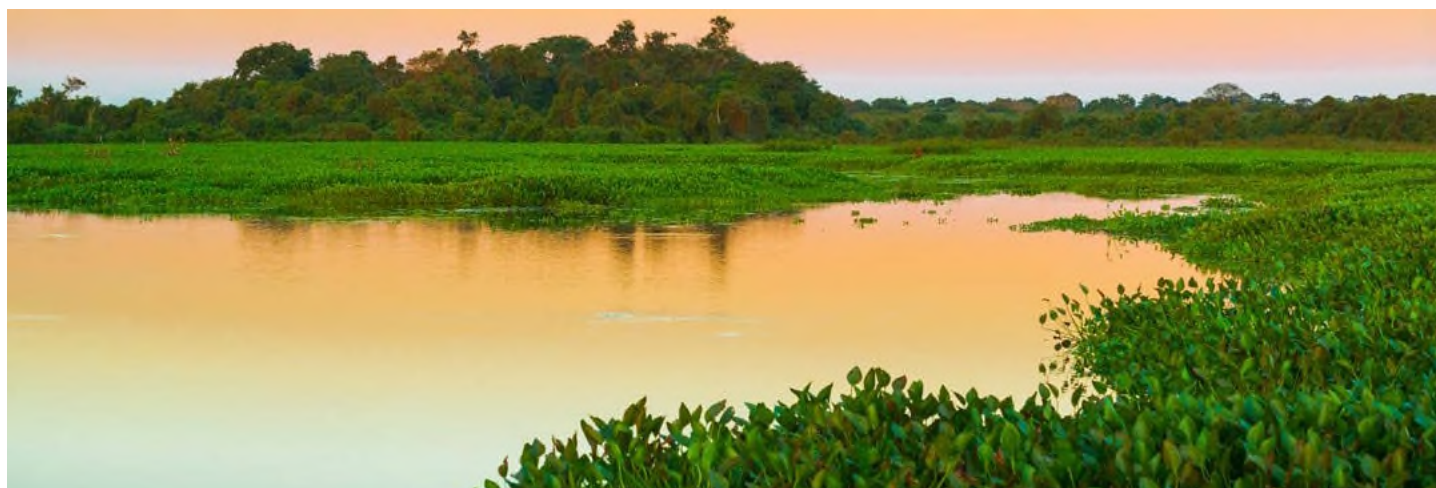
The results obtained in the “Estimate” phase should be used to identify risks and opportunities in the “Assess” phase and to formulate targets and an Action Plan in the “Prepare” phase. The LEAP methodology is aligned with the content agreed by countries in Target 15, which relates to the control, assessment, and transparent and regular disclosure of their risks, dependencies, and impacts on biodiversity.

The TNFD includes four pillars with recommendations on (i) Governance, (ii) Strategy, (iii) Risk and impact management, and (iv) Metrics and targets. The application of the framework enables an assessment of how companies deal with nature-related issues internally and the importance of this agenda for the management team. their positive impacts.

In addition, companies and financial institutions act in synergy with the Global Biodiversity Framework by setting targets and commitments to reduce their negative impacts and improve

It is important to highlight that for many companies, particularly large and transnational companies and financial institutions, many material issues related to nature are mapped upstream and downstream of the organization's direct business operations, which can lead to significant reporting complexity. This difficulty has already been observed in climate reports related to Scope 3 of the GHG Protocol and is related to the size of the chains themselves and the different activities observed, in addition to data limitations, as companies need access to information from their suppliers and customers and financial institutions need data from the companies in which they invest.

Added to this is the complexity of the dynamics of nature itself and the difficulty of translating economic activities and human actions into impacts, dependencies, risks, and opportunities in relation to nature and biodiversity.



In addition, the dependencies and impacts that are the ultimate sources of risks and opportunities are site-specific, which makes the location very important for identifying, assessing, and managing nature-related problems.

To return to the complexity of value chains, the exact location of interfaces with nature can be uncertain or difficult to determine from available data. This fact, along with the importance of other factors outside the organization, underscores the need for and importance of multi-stakeholder collaboration.

Despite the difficulties highlighted, the TNFD has great potential to become a fundamental framework for other reports and to encourage companies to follow its guidelines when assessing their nature-related issues. However, because measuring the impact of companies on biodiversity is a major challenge, especially when it comes to operations in megadiverse countries such as Brazil, it is necessary to understand the applicability of the standard in the Brazilian reality, taking into account the Brazilian biomes (Amazon, Caatinga, Cerrado, Atlantic Forest, Pampa and Pantanal) and their specificities in relation to the great importance of biodiversity in each of them.

We recognize the challenge involved in preparing the recommended nature-related disclosures and we emphasize the need to strike the best possible balance between the complexity of science and the representativeness of economic activities related to companies and financial institutions.

CEBDS has recently started testing the TNFD within the framework of the Action Platform for Nature - Positive Impact axis, with a focus on the development of a collective pilot of the TNFD by sectoral groups. The project is supported by renowned technical partners with expertise in the field and is developed in a co-creation format by the Platform's Technical Committee with a view to the technical applicability of the standard. The aim of the initiative is to offer participating companies the following opportunities:

1. Share insights;
2. Align metrics and understanding of activities, processes, dependencies, and impacts;
3. Map risks and opportunities related to natural assets and the services provided by these ecosystems;
4. Assess overlapping geographic dependencies and impacts to identify priority areas for efforts to mitigate pressure on biodiversity and integrate nature into decision making to move towards positive outcomes in this area.
5. Support the inclusion of nature in decision-making of related companies to achieve positive outcomes in this area.



Despite the reported difficulties, the TNFD has great potential to become a baseline framework for other reports.

What is critical for companies in applying the TNFD is the materiality approach, which culminates in the key nature-related risks that organizations need to manage and mitigate to guide decision-making processes. In addition, the report needs to summarize the company's biodiversity and natural capital strategy narrative, indicating how sensitive sites have been prioritized, what the organization's priorities for action are, what is being done in this direction, and what the next steps and targets are in relation to transition plans.

It should be emphasized that, given the challenges highlighted, there is still no consensus in the international or national community on the standard by which impacts on biodiversity should be measured.

Chapter 4

Recommendations from the Brazilian business sector for the implementation of Target 15

CEBDS and its members recognize the importance of Target 15 of the Global Biodiversity Framework and the process of monitoring and managing their impacts and dependencies on biodiversity.

The new Framework states that governments should encourage the business sector to achieve this target. In this sense, taking into account the specificities already highlighted in the document, we present a set of five actions necessary to achieve Target 15 and make progress in the development of national targets.

RECOMMENDATION 1: produce educational materials with guidance on the Global Biodiversity Framework, NBSAP, and Target 15

There are only a limited number of companies that are familiar with the topic of biodiversity, and this number is even smaller when it comes to the Global Biodiversity Framework and Target 15.

It should be noted that the Brazilian Federal Constitution itself states that the government must promote scientific and technological education¹². For this reason, it is recommended that an **official guiding document** be drawn up to facilitate access to the topic and, consequently, to ensure appropriate participation of civil society in the process of building subsidies for the development of the strategy that will make Target 15 viable.

Anchored in Component 6 of the National Biodiversity Policy, we propose to develop materials for education and public awareness and for the management and dissemination of information on biodiversity, promoting the participation of society, including indigenous peoples, quilombola communities, and other local communities, with regard to the conservation of biodiversity, the sustainable use of its components and, where appropriate, the fair and equitable sharing of benefits arising from the utilization of genetic resources, components of genetic heritage, and traditional knowledge associated with biodiversity.

¹² Art. 218. The government will promote and support scientific development, research, scientific and technological education, and innovation.

In particular, in relation to Component 6, the Specific Objective 15.2.5 deserves to be highlighted, which provides for the following thematic axis to guide the implementation phases of this policy: "Promote and support the raising of awareness and training of decision-makers, opinion leaders, and the business sector on the importance of biodiversity."

The MMA already has extensive and successful experience with the initiatives developed under Federal Law 13,123/2015 72¹³ and will be able to replicate them with a focus on the Global Biodiversity Framework.

In order for the NBSAP to be successful, we believe it is necessary for the government to produce guidance on the measures that need to be taken to meet each of the targets and the synergies between these measures and the applicable legislation.

CONABIO in turn defined the principles for the internalization and implementation of the National Biodiversity Targets

¹³ Regulates access to components of the genetic heritage, protection and access to associated traditional knowledge, and the fair and equitable sharing of benefits for the conservation and sustainable use of Brazilian biodiversity.

2011-2020 through CONABIO Resolution No. 06/2013, in which the targets were adopted and their implementation by the Federal Government was proposed.

Regarding Target 15, we recognize that it is extremely important for the government to play a leading role. To this end, we recommend that the government also develop an **explanatory brochure** to guide companies on Target 15. We understand that the brochure for Step 1 of the implementation of the Three-Phase Plan must include elements related to Target 15 and SDG 12.6 and cover at least the following elements:

1. What are the main existing reporting standards and how they are implemented internally;
2. What is dual materiality (impacts/dependencies) and how it fits into the Brazilian business context;
3. How and how often can companies report and monitor their impacts, dependencies, risks, and opportunities related to the nature;
4. How companies should consider the value chain approach;
5. The interface between approval processes and the provision of relevant data for reporting on nature-related issues; and
6. Individual guides for the sectors most important to the Brazilian economy.



For the NBSAP to be successful, we understand that the government needs to produce a guide to the actions that need to be taken to achieve each target.

RECOMMENDATION 2: strengthen CONABIO

The National Biodiversity Commission (CONABIO)¹⁴ is an important player in the implementation of the CBD and its actions were essential for the development of the NBSAP for 2011-2020. However, due to Decree No. 10.235, CONABIO has lost its deliberative character since February 11, 2020 to become only an advisory body.

In addition, the same decree reduced the number of bodies represented, changed the parity between government and civil society, and, among other things, revoked the powers to: (i) approve the methodology for the preparation and final text of the national reports for the CBD; (ii) monitor and evaluate the execution of the thematic components for the implementation of the principles and guidelines of the National Biodiversity Policy and coordinate the preparation of the national reports on biodiversity.

¹⁴ See annex for more details about CONABIO

CEBDS believes that CONABIO should be strengthened once again, returning to its original configuration and having the powers given to it at the time of its creation.

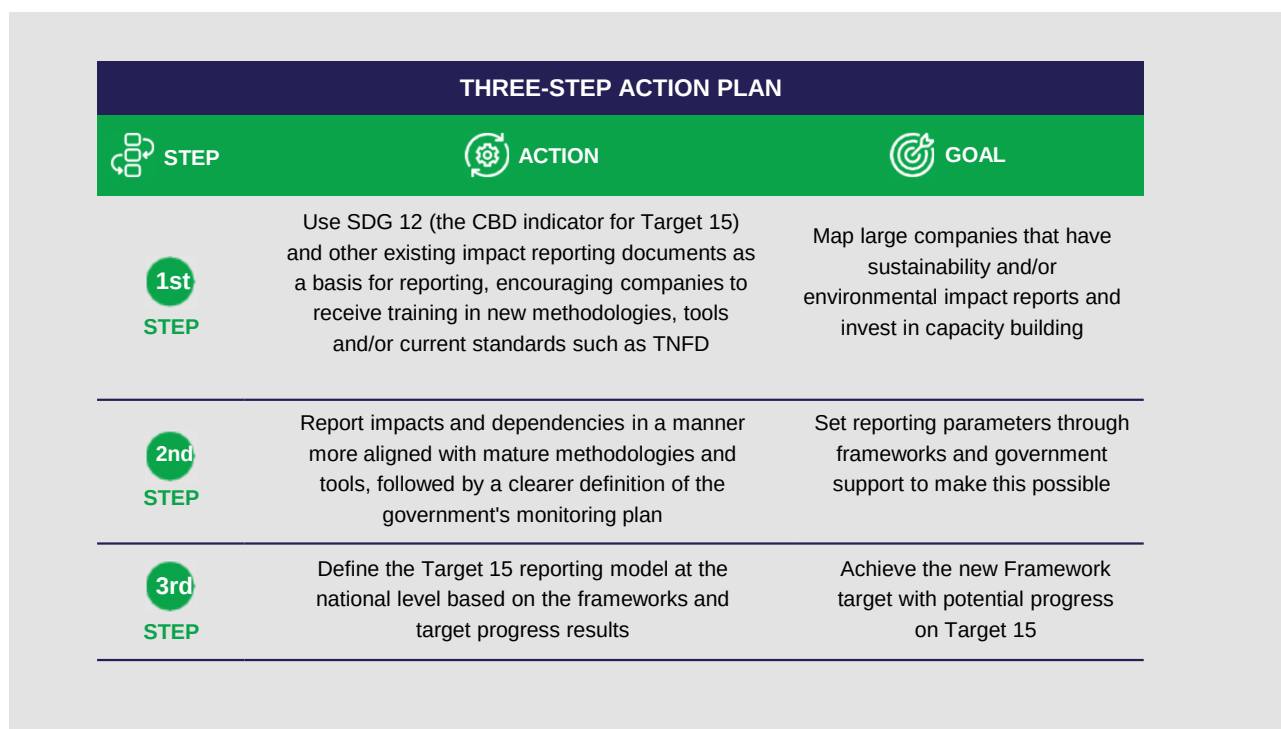
RECOMMENDATION 3: Update the National Biodiversity Policy

The National Biodiversity Policy is in dialogue with the Global Biodiversity Framework and can be strengthened by updating and adapting the text to the framework. Alternatively, a new decree could be issued that specifically addresses the innovations in the global agreement.

In addition, it should be emphasized that to better strengthen public policies related to biodiversity issues, it is extremely important that the action plans for the individual targets are implemented in an integrated manner at all federal levels (national, state, municipal) and in accordance with supranational legislation so that they can be effectively fulfilled.

RECOMMENDATION 4: private sector support to the MMA to develop a Target 15 Implementation Plan

We recommend that the government endeavor to implement an achievable Target 15. To this end, we propose the adoption of a Three-Step Implementation Plan to guide the achievement of the target as detailed below:



1st STEP

Use SDG 12 (the CBD indicator for Target 15) and other existing impact reporting documents as a basis for reporting, assessing the overall picture of companies already meeting this indicator and encouraging companies to receive training in new methodologies, tools and/or current standards such as TNFD. The aim of this step is to understand the level of maturity of the Brazilian business sector in relation to the publication of sustainability reports (especially those containing information on biodiversity) by mapping large companies

that have sustainability and/or environmental impact reports and invest in capacity building.

As already mentioned, it is evident that the Brazilian business sector is already committed to disclosing ESG data. Many companies already produce regular reports according to the recommended standards on a voluntary and public basis.

The government could, at this initial moment, internally assess the sustainability and ESG content disclosed by companies and quantify the participation of companies in the public disclosure of this data, as indicated in indicator 12.6.1 of SDG 12, working to make

relevant technical information available so that companies that do not yet disclose ESG issues develop this capacity.

As mentioned above, the government only monitors companies in the mining sector, the manufacturing industry, and the electricity, gas and other utilities sectors. Therefore, we see a gap in accurate information on the number of companies publishing sustainability reports in the country's overall sectors. This data is extremely important for the preparation of the NBSAP Action Plan for Target 15.

2nd STEP

Once the government determines that companies' collection of this information is sufficiently mature and this data is made publicly available, a more specific analysis of biodiversity-related issues can be undertaken. In this sense, government measures can be taken to encourage companies to report their impacts and dependencies in a way that is more consistent with already mature methodologies and tools such as the TNFD, followed by a clearer definition of the government's monitoring plan.

It is important that the government creates an action plan that can be implemented, taking into account clear indicators and goals that are scientifically well established and internationally recognized, such as an effective monitoring system

that is appropriate to the Brazilian reality, in order to build the monitoring scope required by Target 15.

Companies can adhere to and implement measures in their area of activity and voluntarily report on their progress to the NBSAP Working Group of the MMA and/or CONABIO, which in turn incorporates these proposals into the National Action Plan.

Furthermore, it is important to return to the complexity of implementing the TNFD, which has only just been launched and is still being developed and updated. Since the latest version of the TNFD has only recently been introduced, it is not yet fully understood and followed by companies, and we recommend that the government take initiatives to provide training and disseminate content to encourage the business sector to implement and better understand the challenges and opportunities in applying the TNFD guidelines in the Brazilian reality.

In this context, the TNFD pilot community of practice led by CEBDS in the Action Platform for Nature, described above, is very relevant. At the end of this process, it will be possible to better understand the Brazilian reality and its specificities in relation to the application of the framework, which will make it possible to better understand the maturity of the issue by the business sector. In this way, we can support the

federal government in the implementation of Target 15, contributing to the discussion on the establishment of minimum parameters necessary for reporting in compliance with the Target.

3rd STEP

Based on the understanding of Brazilian maturity in terms of frameworks, methodologies, and reporting tools, it will be possible to provide clarity in the definition of the reporting model to be applied in Brazil and to identify the bottlenecks and necessary adjustments to the Target 15 action plan based on the results of its monitoring, aiming at national compliance and thus achieving the goal of the new Framework.

It is important to have a guiding framework that clearly specifies what companies need to do to implement the target.

In this context, it should be emphasized that Brazil already has a solid and very comprehensive environmental legislation, which should not be ignored or relegated to a secondary role, and it is crucial to address the laws that already exist, e.g., the laws that companies follow as part of the environmental permitting process.

We would like to point out that we have not set a deadline for the implementation of each step described above, as we recognize the importance of building this process together, while respecting the participatory and collaborative nature of the process adopted by the MMA to draft and implement the NBSAP.



Conclusion

The 2011-2020 NBSAP should be seen as a positive example as it has reinforced the participatory and collaborative nature of the process of drafting and implementing the National Biodiversity Strategy and Action Plan (NBSAP) aiming at the consent of the different sectors of society.

Although the issue of biodiversity is extremely complex, the window of opportunity to stop the current sixth mass extinction of living creatures on the planet is very small, and therefore there is an urgent need to make structural changes in the business models.

In this sense, there is also an urgent need for a robust, effective, and feasible strategy for the implementation of the NBSAP that overcomes the existing bottlenecks and incorporates the lessons learned from the remaining gaps in the implementation of the predecessor strategies, such as the Aichi Targets.

To this end, it is important that it is built in a multisectoral process involving different sectors, in particular with the direct and active involvement of indigenous peoples and local and traditional communities in decision-making processes that have an impact on nature, as well as in the implementation of joint federal, state, and municipal measures such as the establishment of the NBSAP for the states and municipalities integrated with the national one.

Furthermore, it is extremely important that measures

coordinated between the federal government and the Brazilian business sector are taken to define the implementation strategy for Target 15 of the Global Biodiversity Framework, providing workable guidelines and feasible deadlines for implementation.

We believe that the contribution of the Brazilian business sector, engaged and committed to the sustainable socio-economic development of the country, is critical if we are to achieve a feasible, ambitious NBSAP final document that reinforces Brazil's leading role in the global biodiversity agenda.



Annexes

ANNEX 1 - BIOLOGICAL DIVERSITY/BIODIVERSITY: DO WE KNOW EXACTLY WHAT WE ARE TALKING ABOUT?

According to the CBD, “biodiversity” and “biological diversity” are synonymous and mean the (i) diversity within species (genetic diversity), (ii) between species (species diversity), and (iii) between ecosystems (ecosystem diversity). The term “nature” in turn refers to living and non-living beings, including elements such as water, energy and material flows.

In other words, biodiversity is the living part of nature, including all living things on planet Earth. Therefore, when we talk about biodiversity, we are specifically referring to all living things on our planet.



ANNEX 2 - INTERNALIZATION OF THE CBD IN THE BRAZILIAN LEGAL SYSTEM AND CREATION OF ITS INSTRUMENTS

The CBD was signed by Brazil at the United Nations Conference in June 1992 and entered into force in December 1993. It was ratified by the United Nations in February 1994, when its text was also approved by the legislature through Legislative Decree No. 2.

The text of the CBD was promulgated by the President of the Republic in March 1998 with Decree No. 2,519, thereby anchoring the CBD in our legal system.

In accordance with the commitments Brazil made when ratifying the CBD, Decree No. 4.339/2002 established the National Biodiversity Policy. Although the text was drafted almost 22 years ago, it is more relevant than ever and is in line with the Kunming-Montreal Global Biodiversity Framework.

In 2003, Decree No. 4.703 structured the National Biodiversity Program (PRONABIO) and the National Biodiversity Commission (CONABIO).

In 2004, the then Ministry of Environment, now the Ministry of Environment and Climate Change (MMA), recognized the priority areas for the protection, sustainable use, and benefit sharing of Brazilian biodiversity with Ordinance No. 126. The first update of these areas was carried out in 2007, taking into account the classes of biological importance and the prioritization of actions. It is worth noting that there was also a second update of the priority areas for biodiversity conservation, completed in 2018, which was characterized by the further development and refinement of information on the distribution and occurrence of species and ecosystems used to calculate the level of conservation objectives and targets and to improve conservation opportunities.

In 2013, CONABIO Resolution No. 06 published the National Biodiversity Targets for 2011-2020, in line with the aforementioned Aichi Targets, with the aim of halting and reducing the underlying causes of biodiversity loss, reducing direct pressure on biodiversity, and promoting its sustainable use.

In turn, in 2014, the Brazilian Biodiversity Panel (PainelBio) was created, consisting of a multisectoral collaborative platform with the aim of promoting the achievement of the Aichi Targets and the Targets defined by CONABIO in Brazil.

An important legal milestone was the adoption in 2015 of Law No. 13,123, known as the “Biodiversity Law”, which repealed Provisional Presidential Decree No. 2,186-16 of 2001 and emphasized Brazil's role as one of the pioneer countries in the implementation of a modern law on access to genetic heritage, related traditional knowledge, and benefit-sharing for the conservation and sustainable use of biodiversity.

As mentioned above, in 2015, at the United Nations Summit on Sustainable Development, the 2030 Agenda was signed by 193 countries, including Brazil, establishing the 17 SDGs, and the implementation of several of these goals underpins national guidelines for biodiversity conservation.

As part of the implementation of our National Biodiversity Policy, the first version of the National Biodiversity Strategy and Action Plan (NBSAP) was launched in 2016, and the second version in 2017. The NBSAP realizes the Brazilian contribution to the achievement of Aichi Target 17, which establishes the commitment of each country to implement an effective, participatory, and updated national biodiversity strategy and action plan.

This process will be explained in more detail in the next sessions.

One of the most important studies to understand and publicize the state of biodiversity in Brazil was the first Brazilian Assessment of Biodiversity and Ecosystem Services, published in 2019 by the Brazilian Platform for Biodiversity and Ecosystem Services (BPBES). The study shows that Brazil is a country with great biodiversity, with around 42,000 plant species and 148,000 animal species, including high rates of endemism.

Changes in land use, urban sprawl, pollution, the introduction of invasive exotic species, and infrastructure works were identified as the main threats to biodiversity. It should be noted that the Platform is a Working Group of the Brazilian Society for the Advancement of Science.

Still in 2019, we highlight the launch of the Brazilian Business Commitment to Biodiversity, led by the Brazilian Business Council for Sustainable Development (CEBDS) and aligned with the National Biodiversity Policy. The document emphasizes the business sector's recognition of the essential nature of biodiversity and ecosystem services for business, as well as the commitment to pursue biodiversity conservation targets and implement the impact mitigation hierarchy by signatory companies.

ANNEX 3 - THE AICHI TARGETS AND THE GLOBAL BIODIVERSITY FRAMEWORK

The Aichi Targets were adopted in 2010 during COP 10 in Nagoya, Japan. This was the Strategic Biodiversity Plan 2011-2020, which consisted of five strategic goals divided into 20 targets to be achieved by 2020.

To put it simply, the Global Biodiversity Framework is the resumption and updating of the Aichi Targets based on the key lessons from the Strategic Biodiversity Plan 2011-2020, its successes, shortcomings, and lessons learned.

The Aichi Targets also include Target 4, called Sustainable Consumption and Production (SCP). It is considered the nucleus of Target 15 of the Global Biodiversity Framework, as it stipulates that governments, businesses, and stakeholders at all levels must take steps to achieve and implement plans for sustainable production and consumption. The target also warned of the need to keep the impact of the use of natural resources within safe ecological limits.



ANNEX 4 - HOW DID THE INTERNALIZATION OF THE AICHI TARGETS TAKE PLACE AND HOW WILL THE INTERNALIZATION OF THE GLOBAL BIODIVERSITY FRAMEWORK OCCUR IN BRAZIL?

INTERNALIZATION OF THE AICHI TARGETS

CONABIO is the body responsible for coordinating the implementation of the National Biodiversity Policy by promoting synergies between authorities and civil society. When it was established by Decree No. 4,703/2003, it had an deliberative nature.

In order to implement the Aichi Targets, countries should create national targets via the aforementioned NBSAP.

NBSAP is an integrated management tool for actions to be taken by countries to comply with the objectives of the CBD and, in particular, to achieve the targets set at the Conferences of the Parties to the Convention on Biological Diversity.

In Brazil, the NBSAP was the result of several actions and initiatives, with CONABIO being instrumental in the discussions leading to its creation, as well as in the publication of Resolution No. 6/2013, which adopted the aforementioned National Biodiversity Targets for the period 2011-2020, defined the principles for its internalization, and proposed its implementation by the Federal Government.

The 6th National Report to the Convention on Biological Diversity¹⁵, published by the Ministry of Environment and Climate Change (MMA) on May 22, 2023, is the latest official database.

The Brazilian government reported that extensive consultations were carried out with various parts of society and added analyzes of biodiversity protection measures from 2014 to 2018.

The document assessed the implementation of the NBSAP measures based on two criteria: (i) the implementation phase of the measure; and (ii) the effectiveness of the measure. Although the pace of progress towards Target 4 was assessed as inadequate, it has achieved a progress index of three points out of a total of five.

In addition to SDG 12, the report notes that the topic is part of another complementary UN initiative: the 10-Year Framework of Programs on Sustainable Consumption and Production Patterns (10YFP).

The 10YFP consists of a global framework for action aimed at strengthening international cooperation to accelerate the transition to sustainable consumption and production patterns and covers six themes:

- (i) sustainable public procurement;
- (ii) consumer information;
- (iii) sustainable tourism;
- (iv) sustainable lifestyles and education;
- (v) sustainable food systems;
- (vi) sustainable buildings and construction.

For the indicators analyzed, the following results were observed in Brazil:

- (i) Compliance with the Environmental Agenda in Public Administration:

positive trend and average status;

- (ii) Percentage of achievement of the established Target for the Collection of Used or Contaminated Lubricating Oils (UCLO) in Brazil: positive trend and good status;
- (iii) Quantity of Pesticides Sold by Environmental Hazard Class: negative trend and poor status;
- (iv) Measured energy intensity in terms of primary energy and GDP: no trend and good condition;
- (v) Share of renewable energy in Domestic Energy Supply (DES): no trend and good status, and
- (vi) (vi) Water use efficiency in Brazil: no trend and average status.

Regarding the reliability of the analysis, it is reported that the assessment of progress towards achieving Target 4 was able to assess 80% of the 45 measures of the NBSAP and monitor 6 indicators covering important parts of the target. However, it was noted that there is a lack of information on the extent of sustainability improvements by type of production chain and data on waste disposal.

Monitoring the implementation of measures for Target 4 in 2018 showed that 11% of measures have been completed, 55% are ongoing, 7% are in the planning or initial implementation phase, and 7% have not yet started. In addition, 47% of the measures were rated as efficient, 29% as partially efficient, and 4% as inadequate.

¹⁵ Source: BRAZIL. Ministry of Environment and Climate Change. Portal GOV. BR. Biodiversidade. [S.l.], [2023]. Available at: <https://www.gov.br/mma/pt-br/assuntos/biodiversidade/publicacoes/s/6rn>. Accessed on: 10/26/2023.

ANNEX 5 - TABLE OF UN SDGS AND THEIR CORRESPONDENCE¹⁶

SDG	PURPOSE
1 No poverty	End poverty in all its forms everywhere
2 Zero hunger	End hunger, achieve food security and improved nutrition, and promote sustainable agriculture
3 Good health and well-being	Ensure healthy lives and promote well-being for all at all ages
4 Quality education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
5 Gender equality	Achieve gender equality and empower all women and girls
6 Clean water and sanitation	Ensure availability and sustainable management of water and sanitation for all
7 Affordable and clean energy	Ensure access to affordable, reliable, sustainable and modern energy for all
8 Decent work and economic growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
9 Industry, innovation and infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation
10 Reduced inequality	Reduce inequality within and among countries
11 Sustainable cities and communities	Make cities and human settlements inclusive, safe, resilient, and sustainable
12 Responsible consumption and production	Ensure sustainable consumption and production patterns
13 Climate action	Take urgent action to combat climate change and its impacts
14 Life below water	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
15 Life on land	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
16 Peace, justice and strong institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
17 Partnership for the goals	Strengthen the means of implementation and revitalize the global Partnership for Sustainable Development

¹⁶ Source: BRAZIL. UN Brazil. Portal GOV.BR. **Sobre o nosso trabalho para alcançar os Objetivos de Desenvolvimento Sustentável no Brasil.** [S.l.], [2023]. Available at: <https://brasil.un.org/pt-br/sdgs>. Accessed on November 18, 2023.

ANNEX 6 - CONTRIBUTION OF THE BUSINESS SECTOR TO THE PUBLIC CONSULTATION ON THE UPDATE OF THE NBSAP GENERAL CONSIDERATIONS

Among the observations made about the targets during the working sessions, in general, the main points were:

1. Maintain a faithful translation of the original text in order to preserve internationally recognized concepts and terminology that are lost in free translation, entailing changes to already established concepts;
2. Setting SMART indicators that are objective and precise;
3. Implementation of a concrete monitoring plan allowing progress towards the targets to be continuously and progressively assessed;
4. Creation of a glossary that covers specific terms and concepts for the central theme of each target, addressing concepts defined in Brazilian legislation;
5. For all targets that have quantitative requirements, the need to consider the specificities of Brazilian biomes so that local contexts can be considered and guide the actions needed to achieve the objectives of these targets.
6. Establish values for targets with a quantitative approach, especially when they refer to a "significant" reduction or increase, including official and concrete indicators for the goals to be achieved.
7. The need to set a different base year for each target. There are targets that essentially already existed, such as the conservation target, for which the base year of the last report - 2018 - can be used as a reference, while other targets, such as Target 15, are new and therefore require a new base year to be defined;
8. It is important that the action plans for the individual targets are implemented in an integrated manner at all federal levels (national, state, municipal) and in accordance with supranational legislation so that the targets can be effectively achieved;
9. It is essential that indigenous people and local and traditional communities are directly and actively involved in decision-making processes that have an impact on nature and therefore on the social well-being of these populations, also considering their traditional knowledge, in addition to ensuring that these groups are explicitly included in the targets;
10. Feasible implementation of Target 15 through a three-stage implementation plan where the government considers:

- A. **Phase 1 - Map large companies that have sustainability and/or environmental impact reports and invest in capacity building:** Use SDG 12 and other existing impact reporting documents as a basis for reporting, encouraging companies to seek training in new methodologies, tools and/or current standards such as TNFD;
- B. **Phase 2 - Set reporting parameters through frameworks and government support to make this possible:** report impacts and dependencies in a manner more aligned with mature methodologies and tools, followed by a clearer definition of the government's monitoring plan;
- C. **Phase 3 - Achieve the new Framework target with potential progress on Target 15:** in this phase, the government establishes a model for the implementation of Target 15 at the national level, based on the frameworks and target progress results.

CONSIDERATIONS ON EACH TARGET

TARGET	PROPOSAL TO ADAPT THE TEXT	COMMENTS
1. Achieve that by 2030 all areas are subject to integrated participatory spatial planning that considers biological diversity and/or effective management processes, addressing changes in land and ocean use, to bring the loss of areas of paramount importance for biodiversity, including ecosystems of great ecological integrity, closer to zero, while respecting the rights of indigenous peoples and traditional peoples and communities.	GetEnsure that, by 2030, all zones are subject to integrated participatory spatial planning (including and respecting the rights of indigenous peoples, traditional peoples and communities and stakeholders in this process) that considers biological diversity and/or effective management processes, addressing changes in land and ocean use, to bring the loss of areas of paramount importance for biodiversity, including ecosystems of great ecological integrity (Priority Areas for the Conservation of Brazilian Biodiversity) closer to zero while respecting the rights of indigenous peoples and traditional peoples and communities.	In addition to adaptations to the text, information needs to be taken into account to meet the target, taking into account existing studies in the country on priority areas for conservation and protection, as well as considering the role of indigenous peoples and traditional communities in these processes. It is important to clearly establish what "close to zero" is, especially for areas where environmental degradation is high and where the accumulated loss is very high, since the margin for being "close to zero" would be large. We need to think of ways to effectively implement this planning, considering the Brazilian biomes (Amazon, Caatinga, Cerrado, Atlantic Forest, Pampa and Pantanal), considering the specificities and high biodiversity importance of each of them. Deforestation reports indicate that many of them are in a state of high degradation. Regarding this target and its questions, there are several mechanisms and methodologies developed in a participatory manner to consider (PNGC, ZEE, AAAS, etc.), but it is worth noting that their implementation requires greater attention to ensure that they are participatory. Observe whether existing environmental planning strategies actually lead to zero biodiversity loss. It is important to effectively strengthen the implementation of existing conservation and protection mechanisms; Existing mechanisms for free and informed consultation should be used to apply integrated participatory spatial planning with indigenous peoples and traditional communities. In order to draw up participatory and integrated spatial planning, it is necessary to consider the interconnections between important elements such as biodiversity, sectoral policies and socio-economic factors (sociological vulnerability, local communities and indigenous peoples, NGOs, etc). It is important to reinforce for each target which laws and instruments the country already has that underpin these targets, as much of the text of the targets is already addressed in federal laws. It's important to make the correlation (we have the SNUC, for example, to support the definition of "areas of paramount importance for biodiversity"). Suggestion: for each target, the government should map each existing law related to the target's requirements.

2. Achieve that by 2030 at least 30 percent of degraded terrestrial, continental water, coastal and marine ecosystem areas are subject to effective restoration, with the aim of improving biodiversity and ecosystem functions and services, ecological integrity and connectivity.	GetEnsure that, until by 2030, at least 30 percent of degraded terrestrial, continental water, coastal and marine ecosystem areas, considering all Brazilian biomes and especially the Priority Areas for Biodiversity Conservation, are being effectively restored, with the aim of improving biodiversity achieving gains in biodiversity and ecosystem functions and services, ecological integrity and connectivity.	It is important to point out the prioritization of areas to be conserved and recovered. The automatic translation that was done makes it a little difficult to understand it (e.g: "improving biodiversity", what does that mean? It would be interesting to replace it with something like "achieving gains for biodiversity");. Mention more concrete databases that already exist to define which areas are in fact priorities for conservation and protection (updated studies to determine priority areas). "Priority Areas for Conservation" is a criterion to be considered, not an exclusive one, and was included so that the target considers degraded areas that need to be recovered, and can serve as a basis for prioritizing the target, although it needs to be updated by the MMA. There is doubt as to whether there is any overlap with legally protected areas when saying "30% of degraded areas are under restoration" (it is important to make this clear in the text so that there is no confusion).
3. Achieve and make possible that, by 2030, - at least 30 percent of terrestrial, continental and coastal water and marine areas, especially those of particular importance for biodiversity and ecosystem functions and services, are effectively conserved and managed through ecologically representative, well-connected and equitably governed systems of protected areas, and other effective conservation measures based on specific geographic zones, the recognition of indigenous and traditional territories, where appropriate, integrated into broader terrestrial, marine and oceanic landscapes, while ensuring that any sustainable use, where appropriate in these zones, is fully consistent with the results of conservation, recognizing and respecting the rights of indigenous peoples and traditional peoples and communities.		Once again, prioritization is important. As with the Aichi targets, a specific value should be established for each biome, as well as taking into account national legislation, especially the SNUC law, the rights of indigenous and traditional peoples, in addition to considering OMECs (Other Effective Conservation Measures based on area) which play an important role in activating this target. As an example, we highlight target 11 of the previous NBSAP: "By 2020, at least 30% of the Amazon, 17% of each of the other terrestrial biomes and 10% of marine and coastal areas will be conserved through systems of conservation units provided for in the SNUC Law and other categories of officially protected areas, such as APPs, legal reserves and indigenous lands with native vegetation", mainly areas of special importance for biodiversity and ecosystem services, ensuring and respecting demarcation, regularization and effective and equitable management, with a view to guaranteeing interconnection, integration and ecological representation in wider terrestrial and marine landscapes"). Reinforce the importance of connectivity and the effectiveness of management plans, which are essential elements for nature conservation. It is important to give special focus to biomes that are already in a high degree of de- gradation according to updated official reports, as these are areas that need greater protection; likewise, hotspots also need special attention, as these are areas that not only need maintenance and conservation, but also recovery (e.g: Atlantic Forest, Cerrado - in this case, these are still areas that concentrate most of Brazil's population). Reinforce the key role of land regulation in meeting this target and the specific legislation of each biome. It is important to have a national mapping base, so that it is no longer necessary to use international bases, which include conservation units under municipal jurisdiction and other types of conservation category, in addition to the SNUC (e.g APPs, Biosphere Reserves, IBAs, KBAs, Ramsar): There needs to be coherence and coordination between the actions carried out in each region, state and municipality so that the plans are integrated.

4. Urgently adopt management measures for the recovery and conservation of species, in particular endangered species, and maintain and restore genetic diversity among and within populations of indigenous, wild and domesticated species in order to preserve their adaptive potential, inter alia, through <i>in situ</i> conservation and sustainable conservation and management practices, and the effective management of interactions between humans and wild fauna and flora, with a view to minimizing conflict between humans and wildlife for coexistence.	Urgently adopt management measures for the recovery and conservation of species in all Brazilian biomes, particularly endangered species, taking into account the National Strategy for the Conservation of Endangered Species, and maintain and restore genetic diversity between and within populations of native, wild and domesticated species in order to preserve their adaptive potential, among other things, through <i>in situ</i> conservation and sustainable conservation and management practices, and effective management of interactions between humans and wild fauna and flora, valuing sustainable management practices for economically and subsistence-important species, with a view to minimizing conflict between humans and wildlife for coexistence.	Once again, there are problems with the translation. Biomes need to be included in the target. Analyze the adoption of a percentage target and even a list of threatened species - MMA. It is important to consider the measures that will be adopted to minimize the conflict between humans and wildlife for coexistence. With regard to the "domesticated" species mentioned in the text, it is important to be careful with exotic and invasive species that are already established in the country, because many, despite causing a loss of biodiversity, are the subject of regulations aimed at maintaining and even increasing exploitation, as is the case with fish raised for subsistence and commercially in aquaculture systems (e.g. tilapia) and others already established in our ecosystems and with economic relevance. The inclusion of "sustainable practices" goes beyond the scope of the target, which is focused on endangered species, their recovery and conservation, and this can be included in some other target. Counterpoint: the inclusion of "sustainable practices" was made because of the part of the target that talks about "interactions and avoidance of conflicts between human beings, especially traditional communities and indigenous peoples, and wildlife in their coexistence".
5. Ensure that the use, collection and trade of wild species is sustainable, safe and legal, avoiding over-exploitation, minimizing the effects on non-target species and ecosystems, and reducing the risk of ecosystem propagation, while respecting and protecting the customary sustainable use by indigenous peoples and traditional peoples and communities.	GetEnsure that the use, collection and trade of wild species is sustainable, safe and legal, avoiding over-exploitation and considering sustainable management practices, as well as curbing mistreatment, minimizing the effects on non-target species and ecosystems, and reducing the risk of spreading pathogens, applying the ecosystem approach [IMPROVE TRANSLATION], while respecting and protecting the customary sustainable use by indigenous peoples and traditional peoples and communities.	Consider Brazilian legislation with special attention to the illegal trade in species. Consider that the collection and sustainable use of species requires periodic monitoring of the predominance of these species in their habitats, i.e. the identification and quantification of these species in their native biomes, which can be done through fauna and flora inventories to ensure that the trade and use of the species in question is not negatively influencing their existence in the wild. Actions to implement this target should consider indigenous and local systems of control, use and management of natural resources, and should not restrict this customary sustainable use. There are many translation and concordance errors that make it difficult to understand - "ecosystem approach" was a clear and serious translation error, where in fact the original text talks about a methodology called "Ecosystem Approach". The way the Portuguese text has been mistakenly written significantly changes the meaning of the original target. It is important to think of ways to include the issue of mistreatment of endangered species, even if only in indicators and guidelines, if it is not included in applicable legislation.

6. Eliminate, minimize or mitigate the effects of invasive alien species on biodiversity and ecosystem services by detecting and managing the pathways of introduction of invasive species, preventing the introduction and arrival of other priority invasive species, reducing the rates of introduction and establishment of other potential or known invasive species by 50 percent by 2030, eradicating or controlling invasive alien species, especially in priority sites such as islands.	Manage the risk, eliminate, minimize invasive alien species and/or mitigate their effects on biodiversity and ecosystem services by applying sustainable control techniques through the detection and management of invasive species introduction pathways, preventing the introduction and arrival of other priority invasive species, reducing the rates of introduction and establishment of other potential or known invasive species by 50 percent by 2030, eradicating or controlling invasive alien species, especially in priority sites such as islands.	It would be interesting to spell out gradual figures per year to reach 50% by 2030. It is important to correlate this with Brazilian legislation and the plan to control exotic species in the country (CONABIO Resolution No. 07 of May 29, 2018). The target stipulates a 50% reduction: it is important to define the base year that should be taken into account when setting this objective, which is purely quantitative. The correct terminology would be to manage risks with prevention, reduction and control measures, because today it is basically impossible to eradicate risks.
7. Reducing the risks of contamination and the negative effects of contamination from all sources to 2030 and reaching levels that are not harmful to biological diversity and the functions and services of ecosystems, taking into account cumulative effects, among other things, reducing the loss of nutrients to the environment by at least half thanks to more efficient cycling and use, as well as the general risk derived from pesticides and highly dangerous chemical substances, among other resources, through integrated pest management, based on science, considering food safety and livelihoods and preventing and reducing plastic contamination and working towards its elimination.	Reducing the risks of contamination and the negative effects of contamination from all sources to 2030 and reaching levels that, considering existing national regulations, are not harmful to biological diversity and the functions and services of ecosystems, considering cumulative effects, among other things, reducing the loss of nutrients to the environment by at least half thanks to more efficient cycling and use, as well as the general risk derived from pesticides and highly dangerous chemical substances, among other resources, through integrated pest management, based on science, taking food safety and livelihoods into account; and preventing and reducing plastic contamination and working towards its elimination. (CONSIDER THE CORRECT TRANSLATION - POLLUTION AND CONTAMINATION)	Unclear target, confusing and, again, with major translation problems (translation is very important for this target, since "pollution" and "contamination" have totally different meanings). It is important to correlate the national chemical/waste management plan and municipal plans, considering the particularities of each biome. Correlate with Brazilian legislation and the National Plan for the recovery and restoration of the country's water bodies. Considering that the target refers to any type of contamination, it is important to define what "levels that are not harmful to biological diversity" would be, because if we consider Brazilian regulations, for each type of contaminant there is a tolerated limit, and the same goes for the biome or ecosystem where the contaminant is analyzed (different effects in different places). It is also important to define the metrics for evaluating the reduction of nutrient loss by at least half, using the current CONAMA resolution. To have figures for the reduction, it is ESSENTIAL to have a base year
8. Minimize the effects of climate change and ocean acidification on biological diversity, and improve its resilience through mitigation, adaptation and disaster risk reduction interventions, among other things through nature-based solutions and ecosystem-based strategies, while minimizing negative effects and promoting positive effects for biological diversity.	Minimize the effects of climate change and ocean acidification on biological diversity, and improve its resilience through mitigation, adaptation and disaster risk reduction interventions, among other things, through nature-based solutions and strategies [CORRECT TRANSLATION-ADAPTATION] based on ecosystems and the knowledge of traditional communities, while minimizing negative effects and promoting positive effects for biological diversity.	Correlate with Brazilian legislation. It is important not to place ocean acidification as something separate from the climate crisis, since it is a consequence of it. It is also important to include indigenous and traditional communities in the scope of the target, since they are already experienced in practices aimed at maintaining the health of the oceans and waterways in general.

9. To ensure that the management and use of wild species is sustainable, thus providing social, economic and environmental benefits for all people, especially those in vulnerable situations and those most dependent on biological diversity, among other things, through sustainable activities, products and services based on biological diversity, which strengthen biodiversity, and through the protection and promotion of sustainable customary use by indigenous peoples and traditional peoples and communities.	~~Get~~Ensure that the management and utilization of wild species is sustainable, thus providing social, economic and environmental benefits to all vulnerable and indigenous and traditional populations, as well as those most directly dependent on biological diversity, among other things, through sustainable activities, products and services based on biological diversity, which strengthen socio-biodiversity, and through the protection and promotion of sustainable customary use by indigenous peoples and traditional peoples and communities.	Once again, it is very important to improve the translation of the target, as the way it is written lacks clarity.
10. Achieve that areas dedicated to agriculture, aquaculture, fisheries and forestry are managed in a sustainable manner, in particular through the sustainable use of biological diversity, among other things by substantially increasing the implementation of practices that are friendly to biological diversity, such as sustainable intensification, agro-ecological and other innovative methods, thus contributing to the resilience and long-term yield and productivity of these production systems and to food security, while conserving and restoring biological diversity and maintaining nature's contributions to people, including ecosystem services and functions.	~~Get~~Ensure that areas devoted to agriculture, aquaculture, fisheries and forestry and pastures are managed sustainably, in particular through the sustainable use of biological diversity, among other things by substantially increasing the implementation of biodiversity-friendly/sustainable practices, such as sustainable intensification, agro-ecological methods and other innovative methods, thus contributing to the resilience and long-term yield and productivity of these production systems and to food security, while conserving and restoring biological diversity and maintaining nature's contributions to people, including ecosystem services and functions.	It is important to include grazing areas as they are very relevant when dealing with Brazilian territory. It is not clear what "friendly practice" means, and this needs to be included in the glossary that must be submitted with the EPANB. It is worth noting that this glossary must be aligned with the terms applied in Brazilian legislation and based on science. Important to consider the location to ensure that harmful activities are not carried out in protected areas.
11. Restore, maintain and improve nature's contributions to people, including ecosystem functions and services such as air, water and climate regulation, soil health, pollination and disease risk reduction, as well as protection against natural risks and disasters through nature-based solutions and ecosystem-based strategies for the benefit of all people and nature.	Restore, maintain and ~~improve~~expand nature's contributions to people, ~~among them~~ including ecosystem services and functions such as air, water and climate regulation, soil health, pollination and disease risk reduction, as well as protection against natural risks and disasters through nature-based solutions and ~~ecosystem-based strategies~~ ecosystem-based adaptations, and also the knowledge/practices of traditional communities for the benefit of all people and nature.	The overall objective of the target should be to maintain, restore and enhance nature's contributions to people, through nature-based solutions and ecosystem-based strategies, for the benefit of all people and nature.

12. Significantly increase the area, quality and connectivity of green and blue spaces in urban and densely populated areas in a sustainable manner, as well as access to them and the benefits derived from them, integrating the conservation and sustainable use of biological diversity, and to achieve urban planning that is attentive to biological diversity, improving autochthonous biological diversity, ecological connectivity and integrity, and enhancing human health and well-being and connection with nature, and contributing to inclusive and sustainable urbanization and the provision of ecosystem functions and services.	Significantly increase the surface area and the quality and connectivity of green and blue spaces in urban and densely populated areas in a sustainable manner, as well as access to them and the benefits derived from them, integrating the conservation and sustainable use of biological diversity, and getting ensuring biodiversity-conscious urban planning, enhancing autochthonous native biological diversity, ecological connectivity and integrity, and improving human health and well-being and connection with nature, and contributing to inclusive, participatory and sustainable urbanization and the provision and maintenance of ecosystem functions and services.	It is important to use terms that are easy for decision-makers and society as a whole to understand, so that the final document can be read by everyone who is interested in consulting it.
13. Take legal, regulatory, administrative and capacity-building measures at all levels, as appropriate, to achieve fair and equitable sharing of the benefits arising from the utilization of genetic resources and digital information on genetic resource sequences, as well as traditional knowledge associated with genetic resources, and to achieve a significant increase in benefit-sharing by 2030, in accordance with applicable international instruments for access and fair and equitable sharing of benefits.	~~Take-Adopt~~ legal, regulatory, administrative and ~~capacity-building~~ capacity measures and public policies at all levels, as appropriate, to ensure the fair and ~~equitable in the benefits arising from the utilization of genetic resources and digital information on genetic resource sequences~~ equitable sharing of benefits arising from the utilization of genetic resources, including digital sequence information on genetic resources, as well as traditional knowledge associated with genetic resources; facilitating access to genetic resources; and ensuring that by 2030 a significant increase in benefit-sharing is achieved, in accordance with applicable international legal instruments for access and fair and equitable benefit-sharing.	This and other targets talk about "reduction" or "significant increase", which makes it necessary to define the term according to the objective of each one, stipulating values to direct actions and then analyzing the results in relation to the target. Benefit sharing is not just monetary, so it is important to define how it will be evaluated; Some organizations may already have concrete proposals on what cross-border measures, especially for Amazonian peoples, should be taken towards the target, and these cases can be used as an example for implementing guidelines and actions. It is important to note the country's responsibility to ensure that companies within Brazil, both national and international, and Brazilian companies operating outside the national territory comply with the rules of the Nagoya Protocol, considering that Brazil is a signatory to it. The phrase "facilitated access to genetic resources" has been deleted in the translation of the target, and it is very important that it is present, as it changes the original scope.
14. Achieve the full integration of biological diversity and its multiple values into policies, regulations, planning and development processes, poverty eradication strategies, strategic environmental and environmental impact assessments, and, where appropriate, national accounts at all levels of government and in all sectors, in particular those that have significant effects on biological diversity, gradually harmonizing all relevant public and private activities, financial and fiscal flows with the objectives and targets of this Framework.	~~Get~~Ensure the full integration of biological diversity and its multiple values into policies, regulations, planning and development processes, poverty eradication strategies, strategic environmental and environmental impact assessments, and, where appropriate, national accounts. This integration should take place at all levels of government and in all sectors, in particular those ~~that cause effects~~ with potential significant impacts on biological diversity, gradually harmonizing all relevant public and private activities, financial and fiscal flows with the objectives and targets of this Framework.	It is important to include in the text of the target the phrase "including the most relevant sectors", as it is in the original target. "Significant effects on biological diversity" is too broad, it is important to specify by sector, region, action, etc., and it would be important to mention the legislation in force in each biome or ecosystem to determine what the effects are. The substitution of "effects" for "impacts" is due to the fact that this is a term that already exists in environmental legislation and is already widely used in environmental matters. It is important to include in the text of the target the phrase "including the most relevant sectors", as it is in the original target. Mention could be made of incentives or tax flows to achieve the objectives of the target.

15. Take administrative or regulatory measures to encourage and promote business activity, and in particular ensure that transnational companies and financial institutions:

- a) Control, assess and disclose with transparency and regularity their risks, dependencies and effects on biological diversity, among other things with requirements for all large companies and transnational corporations and financial institutions, along with their operations, their supply and value chains and their project portfolios;
- b) Provide the necessary information to consumers to promote sustainable consumption models;
- c) Report on compliance with access and benefit-sharing regulations and measures, as applicable;

All with the aim of gradually reducing the negative effects on biodiversity, increasing the positive effects, reducing the risks related to biodiversity for companies and financial institutions, and promoting actions to achieve sustainable production models.

~~Take~~ Adopt public policies and legal and administrative or normative measures that are clear, objective and intelligible and adapted to the Brazilian reality to encourage and promote enable business activity companies, and in particular to take care to ensure that large transnational companies and financial institutions:

- a) ~~Control~~ Monitor, assess and disclose from time to time, on a transparent and regular basis their risks, dependencies on effects and impacts on biological diversity, among other things including as requirements for all large companies, as well as transnational companies and financial institutions, along with throughout their operations, their supply and value chains and their project portfolios;
- b) ~~Offer~~ Provide the necessary information to consumers to promote sustainable consumption standards models ;
- c) Report, where applicable, on compliance with regulations and measures, considering national regulations, in relation to access and benefit sharing;

All to gradually reduce the negative impacts on biological diversity, increase the positive impacts, reduce the risks related to biological diversity for companies and financial institutions, and encourage and develop actions that guarantee sustainable production models.

"Encourage" and "promote" give a different meaning to the original text, which talks about "allow".

In the original target, the category of "large companies" or "big companies" is made explicit, and this needs to be in the Brazilian target to maintain the original idea.

The government should have a role in guiding companies on what to do and how to report and monitor their impacts and dependencies on nature, on a voluntary basis at this point in the implementation of the NBSAP.

Brazilian companies already adopt the mitigation hierarchy to reduce impacts, the aim of adopting tools such as the TNFD is to increase transparency and report to society on the impacts and dependencies on the nature of the business sector.

Therefore, considering the feasibility of target 15, we suggest implementing it through a three-phase execution plan that considers: Phase 1: Use SDG 12 (CBD indicator for target 15) and other existing impact reporting documents as a basis for reporting, encouraging companies to seek training in new methodologies, tools and/or current standards, such as TNFD → target: Mapping of large companies that have sustainability and/or nature impact reports and investment in training; 2nd Phase - Reporting impacts and dependency in a way that is more in line with the methodologies and tools that have already been developed, followed by a clearer definition of the government's monitoring plan → purpose: Establishment of parameters for reporting using the frameworks, as well as government support for feasibility; 3rd Phase - Definition of the reporting model for target 15 at the national level based on the frameworks and result of progress on target → purpose: Achieve the purpose of the new framework with potential progress on target 15.

The inclusion of "public policies" is interesting in this case to make the target more comprehensive in terms of the requirements and actions aimed at achieving it;

Risk can be monitored and managed, but it is very difficult to eliminate. It is important to have a regulatory framework/guideline to guide and clearly indicate what companies need to do to meet the target.

Brazil already has robust and very comprehensive environmental legislation, and it should not be ignored or placed as an adjunct - what should be done is to reinforce the existing legislation that companies comply with throughout the environmental licensing process. A lot of relevant information is already made available by companies in this process.

It doesn't make sense for the sharing of benefits to be considered in the impacts and dependencies report, as there is no specific indicator or metric for this. The government needs to give concrete guidance on this item to know what needs to be reported in this regard.

16. Ensure that people are encouraged and empowered to make sustainable consumption decisions, among other ways, by establishing complementary normative, legislative and regulatory frameworks, improving education and the availability of accurate information and alternatives, and, by 2030, reduce the global ecological footprint of consumption with equity, halve food waste in the world, significantly reduce overconsumption, and substantially reduce waste production, so that all people can live well and in harmony with Mother Earth.	Ensure that people are encouraged and empowered to make decisions and adopt sustainable consumption practices, among other ways, by establishing ~~complementary normative, legislative and regulatory frameworks~~ public policies, legislation or regulatory frameworks, improving ~~teaching~~ education and access to accurate information and alternatives to. By 2030, progressively reduce the global ecological footprint of consumption ~~with~~ in an equitable manner, halve waste, and substantially reduce waste production, so that all people can live well and in harmony with ~~Earth-Mother~~ Mother Earth.	The "by" is important to emphasize that the efforts must be continuous, not just seen in a specific year. It's very important to keep "consumer decision" in the text to address the actions and efforts to the consumer public as well. It is important that the government puts together a concrete action plan to address and structure the "50%" and the reduction of food waste in Brazil, as well as for the implementation of circular economy guidelines, which would define how the national target would contribute to the global one. Again, it is important to define in concrete figures what "significantly and substantially" would mean. Poor translation in "complementary normative, legislative and regulatory frameworks" - the English version says "supportive policy, legislative or regulatory framework", which would be translated as "public policies, legislation or regulatory framework" in the literal sense, which is more appropriate in this case. It is not enough just to make the information available, but it must be made accessible, as the original text suggests, and this is how it should appear in the target. "Guarantee" is the most correct term considering the original text of the target in English. However, it is a bold target considering what has been done in Brazil (too little). "Reducing waste" is an extremely important point that deserves to be highlighted in this target in some way. "Mother Earth" is a term more commonly used by Latin American countries than "Earth Mother", which is why it would be important to change it.
17. In all countries, establish and apply biosafety measures and improve capacity in this area, as established in Article 8(g) of the Convention on Biological Diversity, and measures for the manipulation of biotechnology and the distribution of its benefits, as stipulated in Article 19 of the Convention.	In all countries, establish and apply, intensify, implement and train biosafety measures, and improve capacity in this regard throughout the national territory as established in Article 8(g) of the Convention on Biological Diversity, and measures for the ~~manipulation~~, application of biotechnology and the ~~distribution~~ sharing of its benefits, as stipulated in Article 19 of the Convention.	
18. By 2025, identify and eliminate, phase out or reform incentives, including harmful subsidies for biological diversity, in a proportionate, fair, effective and equitable manner, substantially and progressively reducing them by at least 500 billion US dollars per year by 2030, starting with the most harmful incentives, and intensify positive incentives for the conservation and sustainable use of biological diversity.	~~By 2025, identify~~ Identify, by 2025, and phase out or ~~reform~~ reformulate incentives, including harmful subsidies unhealthy subsidies for biological diversity, ~~in a proportionate~~, in a proportionally, fair, effective and equitable manner, ~~reducing them~~ by substantially and progressively reducing them by at least 500 billion US dollars per year by 2030, starting with the most harmful incentives, and ~~intensifying~~ increasing positive incentives for the conservation and sustainable use of biological diversity.	The Brazilian government needs to adapt and define the amount to be reduced in nature-damaging incentives according to the Brazilian reality and economic context, since the original target takes into account the global scenario. It is important to define what the term "proportional" is referring to - we suggest inserting a footnote clarifying how these incentives will be reduced (what the action plan is) and how proportionality will be applied.

19. Substantially and progressively increase the level of financial resources from all sources, in an effective, timely and easily accessible manner, including domestic, international, public and private resources, in accordance with Article 20 of the Convention, to implement national biodiversity strategies and action plans, by 2030 mobilizing at least 200 billion United States dollars per year, including by:

- (a) Increasing total biodiversity related international financial resources from developed countries, including official development assistance, and from countries that voluntarily assume obligations of developed country Parties, to developing countries, in particular the least developed countries and small island developing States, as well as countries with economies in transition, to at least US\$ 20 billion per year by 2025, and to at least US\$ 30 billion per year by 2030,
- (b) Significantly increasing domestic resource mobilization, facilitated by the biodiversity finance plans or similar instruments,
- (c) Leveraging private financing, promoting mixed financing, implementing strategies to raise new and additional resources, and encouraging the private sector to invest in biodiversity, among other things, through impact funds and other instruments,
- (d) Stimulating innovative plans, such as payment for ecosystem services, green bonds, compensation for loss of biological diversity, credits, benefit-sharing mechanisms, with environmental and social safeguards,
- (e) Optimizing the co- benefits and synergies of funding for biological diversity and the climate crisis,
- (f) Strengthening the role of collective actions, including those of indigenous peoples and traditional peoples and communities, Mother Earth-centered actions and non-market-based approaches, including community management of natural resources and civil society cooperation and solidarity focused on the conservation of biological diversity,
- (g) Strengthening effectiveness, efficiency and transparency in the provision and use of resources.

~~In a substantial and progressive manner~~ **Substantially and progressively** increase the level of financial resources from all sources, in an effective, timely and easily accessible manner, including domestic, international, public and private resources, in accordance with Article 20 of the Convention, to implement national biodiversity strategies and action plans, ~~having mobilized~~ **mobilizing** by 2030 at least 200 billion United States dollars per year, including by:

- a) Increasing total biodiversity related international financial resources from developed countries, including official development assistance, and from countries that voluntarily assume obligations of developed country Parties, to developing countries, in particular to the least developed countries and small island developing States, as well as countries with economies in transition, to **at least** US\$ less 20 billion per year by 2025, and to US\$ 30 billion per year by 2030,
- b) Significantly increasing domestic resource mobilization, facilitated by the ~~biodiversity finance plans~~ **preparation and implementation of national biodiversity finance plans** or similar instruments,
- c) Leveraging private financing, promoting mixed financing, ~~executing~~ **implementing** strategies to raise **new** and additional resources, and encouraging the private sector to invest in biodiversity, among other things, through **impact funds, ESG funds or impact investments** and other instruments;
- d) Stimulating innovative **project** plans, such as ~~payment for ecosystem services~~ **Payment for Environmental Services**, green **bonds**, compensation for loss of biological diversity, credits, benefit-sharing mechanisms, **with environmental and social safeguards**;
- e) Optimizing the co-benefits and synergies of funding for biological diversity, **nature conservation** and ~~the climate crisis~~ **to combat the climate crisis**;
- f) Strengthening the role of collective actions, including those of indigenous peoples and traditional peoples and communities, including by indigenous **peoples, traditional populations and local communities**, Mother Earth-centered actions and non-market-based approaches, including community management of natural resources and civil society cooperation and solidarity focused on the conservation of biological diversity,
- g) Strengthening effectiveness, efficiency and transparency ~~in the provision~~ **in provisioning** and using of resources.

As with the previous target, it is important to adapt the values to the Brazilian reality.

The government needs to establish some method or strategy to make it possible to "significantly increase" the financial resources (integrate with the country's existing policies and incentives in this regard, including development banks).

Once again, it is necessary to define quantitative criteria for the objectives of the target to be achieved and for the changes to be sufficient to achieve the results envisaged in the original agreement (using "significantly" repeatedly without a numerical or percentage definition can make the interpretation too open-ended);

In point (d), it is crucial to add "with environmental and social safeguards" at the end, as this is in the original target and was omitted in the translation.

"Effects of the climate crisis" is very much along the lines of "adaptation", and it is important to reinforce the need for mitigation and reduction before adaptation, which is addressed in the suggestion "combating the climate crisis".

20. Strengthen the creation and increase of capacities, access to technology and its transfer, and promote the development of innovation and technical and scientific cooperation and access to them, inter alia, through South-South, North-South and triangular cooperation, to cover the needs for effective implementation, in particular in developing countries, by fostering the joint development of technologies and joint scientific research programs for the conservation and use of biodiversity, and strengthening scientific research and monitoring capacities, in line with the scope of the objectives and targets of the Framework.

~~Reinforce the creation and increase of capacities, access to technology and its transfer~~ **Strengthen training, development, access and transfer of technology, as well as** promote the development of innovation and technical and scientific cooperation and access to them, among other things, through South-South, North-South and triangular cooperation, to cover the needs of effective implementation, particularly in developing countries **between different regions and countries, to achieve their effective implementation,** fostering the joint development of technologies and scientific **research** groups programs for the conservation and sustainable use of biodiversity, and ~~strengthening scientific research capacities and~~ **as well as** in line with monitoring, **making them compatible** with the ambition of the objectives and targets of the Framework.

As it is a national target, it is important that it is written in such a way that it covers all regions, especially when it comes to cooperation, also reinforcing cooperation between countries.

Brazil is also a developing country, so in the case of our EPANB, it does not make sense to keep the emphasis on “particularly in developing countries” in the text.

21. Ensure that the best data, information and knowledge are available to decision-makers, professionals and the public, to guide effective and equitable governance, integrated and participatory management of biological diversity, and to improve communication, awareness, education, research and knowledge management, and also in the context that the traditional knowledge, innovations, practices and technologies of indigenous peoples and traditional peoples and communities are only accessed with their free, prior and informed consent, according to the national legislation.

~~Get~~ **Ensure** that the best available data, information and knowledge **available** are ~~available~~ **accessible** to decision-makers ~~employees,~~ professionals and the public, to guide effective and equitable governance, integrated and participatory management of biological diversity, and to improve communication, awareness, education, investigation, **monitoring, research** and knowledge management, ~~and also in the context that only the traditional knowledge, innovations, practices and technologies of indigenous peoples and traditional peoples and communities are accessed~~ **considering that the traditional knowledge, innovations, practices and technologies of indigenous peoples, non-indigenous traditional populations and local communities should only be accessed** with their free, prior and informed consent, in accordance with national legislation.

There needs to be some kind of instrument to ensure that information is adequately shared at national level, otherwise this target will be meaningless.

There should be a footnote explaining the concept of “non-indigenous traditional peoples”, for example, in line with the Federal Government’s Guide to Public Policies for Traditional Peoples and Communities (2022), as well as the concept of “local communities” as advocated by the GRI.

22. Ensure the full, equitable, inclusive, effective and gender-responsive representation and participation in decision-making, and access to justice and information related to biodiversity by indigenous peoples and traditional communities, respecting their cultures and their rights over lands, territories, resources, and traditional knowledge, as well as by women and girls, children and youth, and persons with disabilities and ensure the full protection of environmental human rights defenders.	Ensure the full, equitable, inclusive, effective participation and representation through ~~policies, public policies with a gender perspective of indigenous peoples and traditional communities, including gender equity aspects~~, in decision-making, and access to justice and information ~~in relation to~~ related to biodiversity ~~by indigenous peoples and traditional communities~~, respecting their cultures and their rights over lands, territories, ~~and the resources and the~~ resources, and traditional knowledge, ~~as well as the participation of women and girls, boys and youth and~~ as well as by women, children, youth and persons with disabilities ~~and other vulnerable groups~~ and ensuring ~~ensure~~ the full protection of human ~~and socio-environmental~~ rights defenders.	It is important to include people in other situations of vulnerability in some way, as there are groups such as the homeless, members of the LGBTQIAP+ community, refugees etc. that are not included in the text of the target. The term “socio-environmental rights” is different from “human and environmental rights” because it directly relates human rights to environmental justice and human interactions with the environment, and therefore it is important to keep “human and socio-environmental rights”.
23. Ensure gender equality in the implementation of the Framework by applying a gender-responsive approach where all women and girls have equal opportunity and capacity to contribute to the three objectives of the Convention, including by recognizing their equal rights and access to land and natural resources and their equitable, meaningful and informed participation and leadership in full, at all levels of action, engagement, policy and decision-making related to biodiversity.	~~Ensure gender equality~~ ~~Ensure through public policies gender equality~~ in the implementation of the Framework ~~NBSAP~~ by applying ~~through~~ a gender-responsive approach where all women and girls have equal opportunity and ~~capacity~~ ~~qualification~~ to contribute to the three objectives of the Convention, including by recognizing their equal rights and access to land and natural resources and their ~~full~~, equitable, meaningful and informed participation and leadership ~~in full~~, at all levels of action, engagement, policy and decision-making related to biodiversity ~~to biological diversity~~.	In this target, it is important to emphasize the implementation of public policies, because without public policies, gender equality cannot be achieved.



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