

**「ビジネスの生物多様性及び自然の恩恵への
影響と依存に関する方法論評価（ビジネス
と生物多様性評価）報告書」政策決定者向
け要約（SPM）概要**

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1. ズレが生み出す危機

慣例通りの通常営業の行き詰まり
過去200年で経済規模は拡張したが。。。。

Misalignment has become a critical systemic risk to the economy and human well-being

Business as usual is eroding Biodiversity

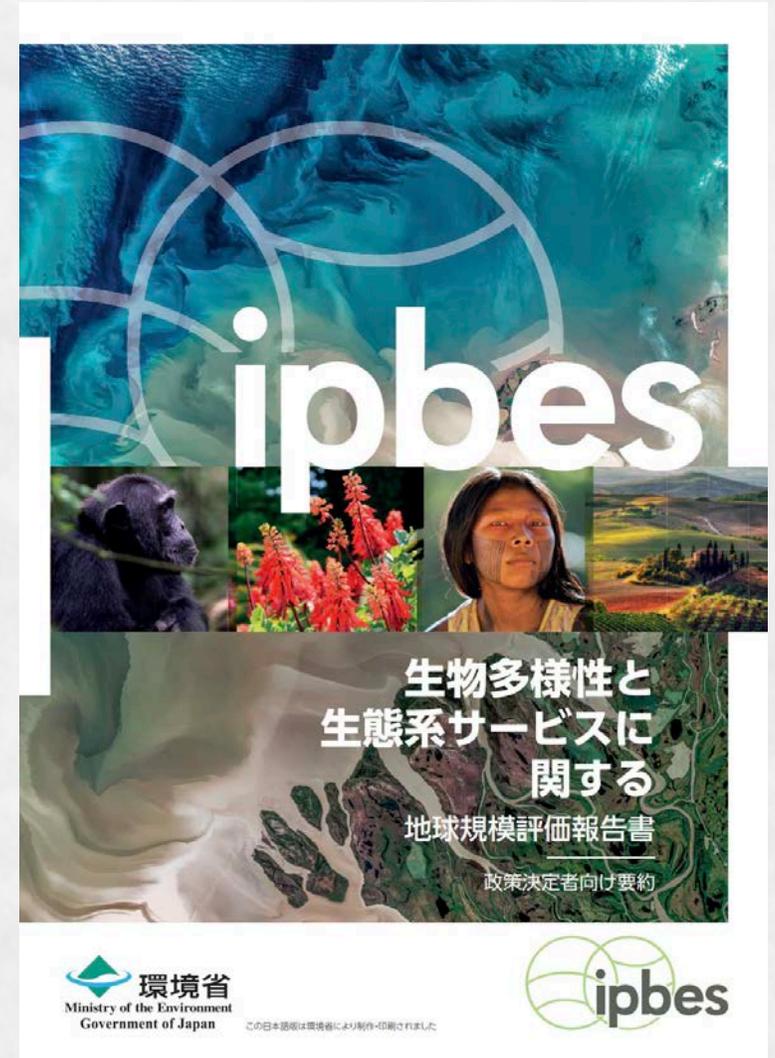
(Lucrezia Lenardon)

IPBES 生物多様性と生態系サービスに関する地球規模評価報告書 (2019)

“農業、漁獲漁業、バイオマスエネルギーおよび材料の生産量は 1970 年以降増加傾向にあるが、本評価報告書で評価した

**18 項目の自然の寄与のうち、
調節的寄与や非物的寄与を中心に
14 項目は減少傾向**にある。”

出典: IPBES (2019): Summary for policymakers of the global assessment report on biodiversity and ecosystem services of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services. S. Díaz, J. Settele, E. S. Brondízio E.S., H. T. Ngo, M. Guèze, J. Agard, A. Arneeth, P. Balvanera, K. A. Brauman, S. H. M. Butchart, K. M. A. Chan, L. A. Garibaldi, K. Ichii, J. Liu, S. M. Subramanian, G. F. Midgley, P. Miloslavich, Z. Molnár, D. Obura, A. Pfaff, S. Polasky, A. Purvis, J. Razzaque, B. Reyers, R. Roy Chowdhury, Y. J. Shin, I. J. Visseren-Hamakers, K. J. Willis, and C. N. Zayas (eds.). IPBES secretariat, Bonn, Germany. 56 pages.



自然関連リスク: 生態系からビジネス活動への影響

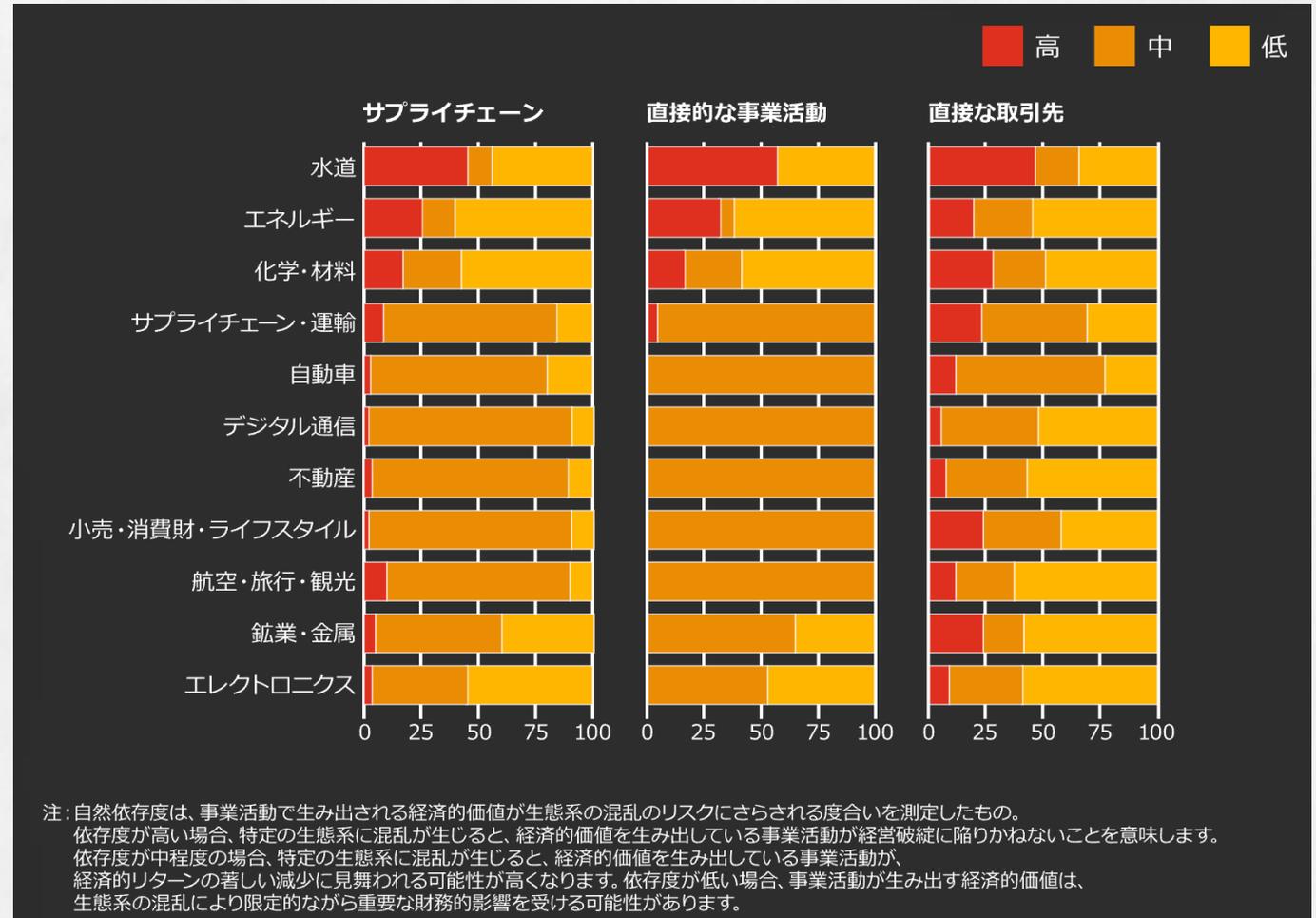
世界の総GDPの半分以上にあたる
58兆ドルが生態系サービスに
中程度あるいは高程度依存しており、
生物多様性喪失は、あらゆるビジネス
セクターに影響する。
特に農業や林業、漁業、食品飲料、
建設業などが高く依存している。

US\$58兆

自然に中~高程度に依存して
いる経済価値創出額
(世界のGDPの半分以上)

US\$13兆

うち依存度の高い
5大産業合計



出典: EXOBASE, ENCOREデータベース, PwCによる分析

現在の外部条件とシステム的リスク (KM2)

有害な投資の積算 (2023年時点)

自然に直接負の影響を与える
公的・民間の資金フロー

US\$7.3兆

うち
民間資金

US\$4.9兆

うち
公的資金

US\$2.4兆

自然の保全・持続可能な利用に
貢献する公的・民間の資金フロー

US\$2200億

BBAが強調するのは「個社努力」だけでなく、
資金・補助金・制度を含む外部条件の転換

KM2 The current external conditions in which businesses operate are not always compatible with achieving a just and sustainable future and perpetuate systemic risks {A1, A2, A3, A5, B7, B13, C8}.

While some businesses take actions that are beneficial for biodiversity, there are inadequate or perverse incentives that perpetuate business-as-usual and create barriers to businesses and others taking actions that could halt and reverse biodiversity loss as well as address the interconnection with climate change and pollution. The conditions under which businesses operate vary and do not affect all sectors or businesses equally. Currently, there are not adequate rewards and penalties to drive sufficient action by businesses for the conservation and sustainable use of biodiversity and the fair and equitable sharing of the benefits from the utilization of genetic resources and associated traditional knowledge. Businesses often do not internalize negative impacts of business actions on biodiversity. Many policies either encourage business activities harmful to biodiversity or prevent behaviour beneficial for biodiversity. For example, large subsidies are directed to business activities that drive loss of biodiversity often with the support of lobbying by businesses and trade associations with vested interests. In 2023, global public and private finance flows with direct negative impacts on nature were estimated at \$7.3 trillion, including environmentally harmful public subsidies and private investment in high-impact sectors. Of this total, private finance accounts for around two-thirds (\$4.9 trillion). Public spending on environmentally harmful subsidies is approximately \$2.4 trillion. Whereas only around \$220 billion in public and private finance flows in 2023 were directed toward activities that contribute to the conservation and sustainable use of biodiversity. This highlights both the opportunity as well as the need to align financial flows to support biodiversity outcomes. Where compliance by businesses and enforcement efforts are lacking, this undermines the effective implementation of laws and regulations. Furthermore, because business disclosures are often voluntary and not widespread, businesses are usually not held accountable. Businesses often lack data and knowledge to quantify their impacts and dependencies on biodiversity, and much of the relevant scientific literature is not written for a business audience. Lack of transparency across value chains, including of the risks and opportunities related to the sustainability of resource extraction, use, reuse and waste management, is a further barrier to action. In addition, ecological cycles such as ecosystem regeneration, do not align with time pressures on decision-making and timescales for investment returns and reporting by businesses - with an emphasis on quarterly earnings.

SPM KM2 該当箇所 下段は有害→便益のレンジを示す

出典: Jones, Matt et al. (2026) "IPBES Business and Biodiversity Assessment: Summary for Policymakers"
<https://doi.org/10.5281/zenodo.18538597>



2050年ビジョン 自然と共生する世界

昆明・モンリオール 2050年ゴール

ゴールA 保全

ゴールB 持続可能な
利用

ゴールC 遺伝資源への
アクセスと利益配分
(ABS)

ゴールD 実施手段

2030年ミッション

必要な実施手段を提供しつつ、生物多様性を保全するとともに持続可能な形で利用すること、そして遺伝資源の利用から生じる利益の公正かつ衡平な配分を確保することにより、人々と地球のために自然を回復軌道に乗せるために生物多様性の損失を止め反転させるための緊急の行動をとる

昆明・モンリオール2030年ターゲット (緊急に取るべき行動)

(1) 生物多様性への脅威の縮小

- 1: 空間計画
- 2: 自然再生
- 3: 30by30
- 4: 種・遺伝子の保全
- 5: 生物採取
- 6: 外来種対策
- 7: 汚染
- 8: 気候変動

(2) 人々の需要が満たされる

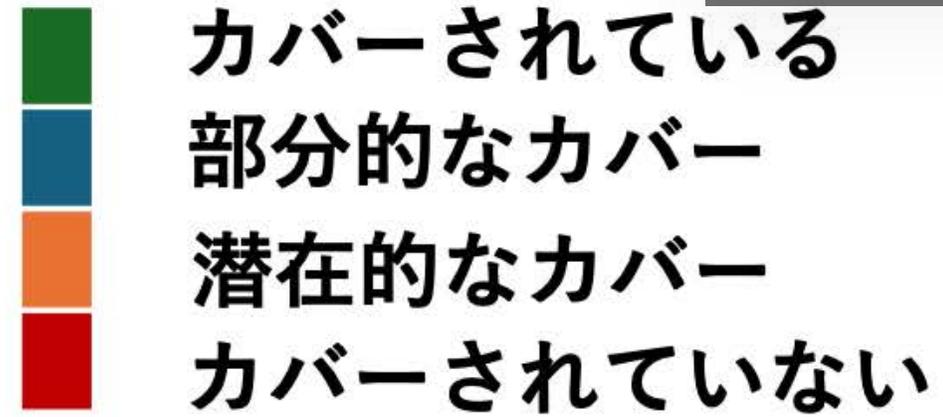
- 9: 野生種の利用
- 10: 農林漁業
- 11: 自然の調整機能
- 12: 緑地親水空間

- 13: 遺伝資源へのアクセスと利益配分(ABS)

(3) 実施・主流化のツールと解決策

- 14: 生物多様性の主流化
- 15: ビジネス
- 16: 持続可能な消費
- 17: バイオセーフティー
- 18: 有害補助金
- 19: 資金
- 20: 能力構築、技術移転
- 21: 知識へのアクセス
- 22: 先住民、女性及び若者
- 23: ジェンダー

環境省公表資料



内側の円

必要とされるヘッドライン指標とバイナリー指標によるカバー率

外側の円

追加の構成要素指標および補完指標によるカバー率

数値

各カバー率に該当する要素の割合

「ネイチャーポジティブ」を巡って

EJ Milner-Gulland (Oxford生物学)
生物多様性において測定可能な改善
を示す方法としては要だが、企業に
よって薄められている

「どこでも、どんな量でもネイチャー
ポジティブと呼べるような雰囲気には
抵抗すべき」

2022年11月 COP27では600人以上の化石燃料
関連のロビイストー2021年から25%増加

<https://www.theguardian.com/environment/2022/dec/13/nature-positive-two-words-hoping-drive-deal-for-nature-cop15-aoe>

“自分たちが生じさせている影響に
どう対応すべきかを実際に検討するより
も、開示内容やフレームワーク、そして
遵守を求められる手法を理解することの
ほうに、より多くの時間を費やしている”

“We are spending more time trying to understand the disclosures, the frameworks, and the methods we are expected to comply with than we are actually spending working out what we need to do to address the impacts that we have”

・ 自然関連のリスク評価・管理の導入拡大に向けて、最も多く挙げられる3障壁

信頼できるデータへのアクセスが無い！

信頼できるモデル

シナリオへのアクセス

「枠組み」から「実装」へ



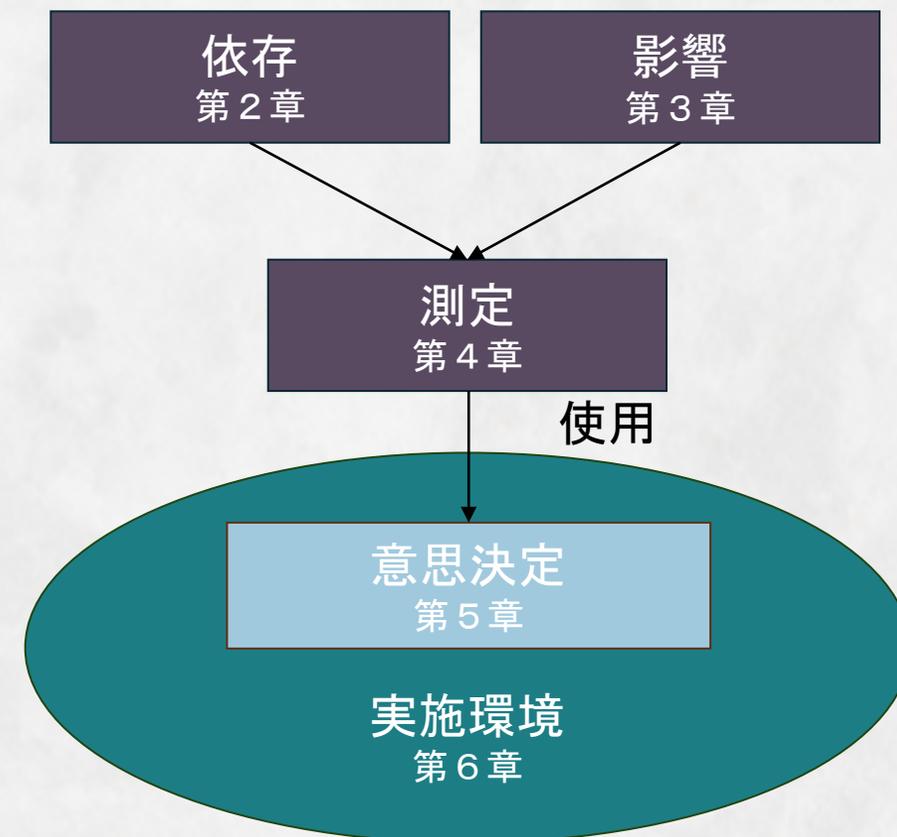
BBAは「影響・依存」→「リスク・機会」→「行動と測定」へつなぐ統合枠組み
政府・金融・企業が“実務の土台”を共有できる

企業と自然の関係を変革することは可能
企業・人々・自然にとって持続可能な未来
のために不可欠
BBアセスメントは
その手引・見取り図

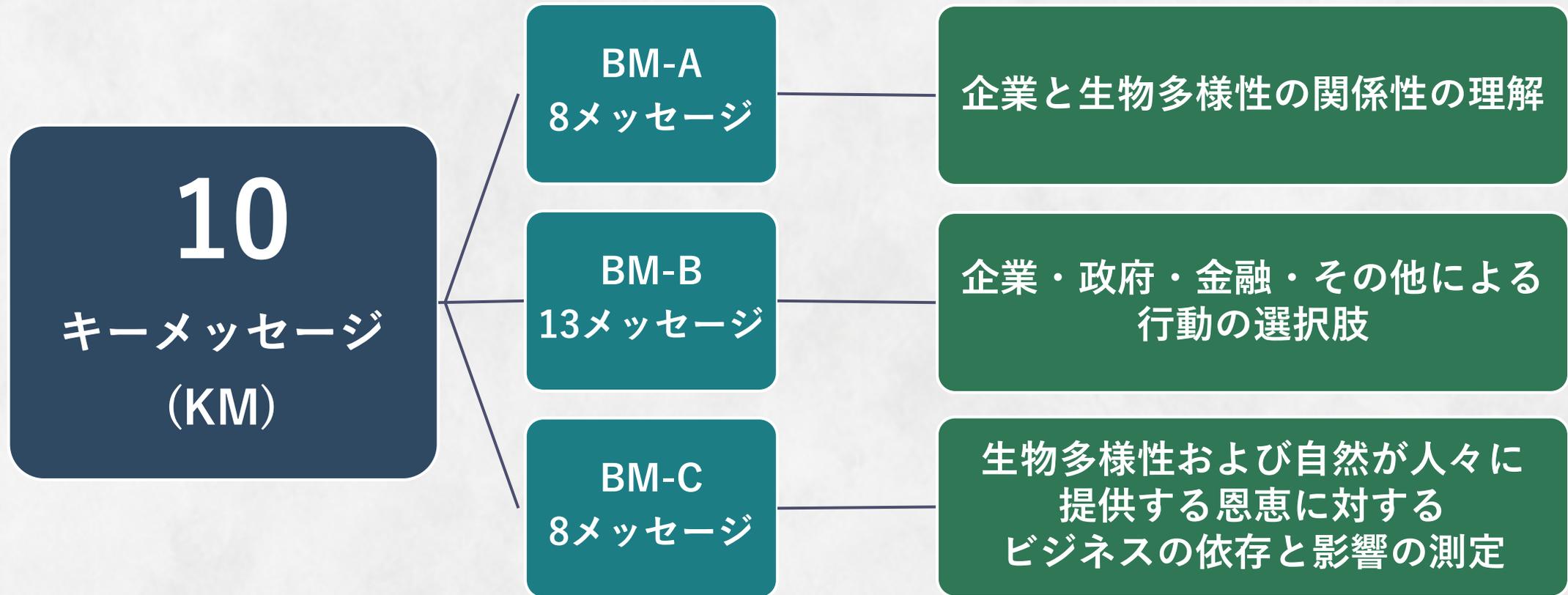
Transforming the relationship between business and nature is possible
— and essential for a sustainable future for business, people and nature.

チャプターの構成

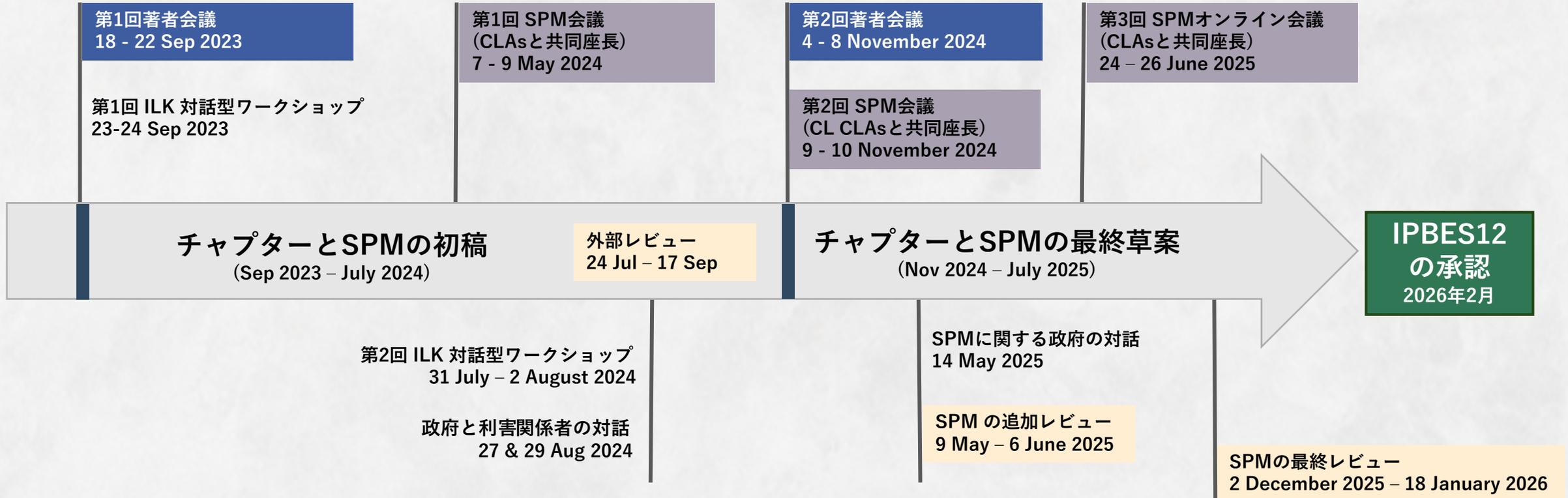
第1章： 背景の整理	企業と生物多様性の関係を導入する。企業部門の類型化を行い、公式・非公式の活動を含めた依存関係および影響を整理する。
第2章： 企業はいかに生物多様性に依存しているか	部門横断的かつスケール横断的に、企業の生物多様性への依存関係を特定する手法をレビューする。事例を示しつつ、社会的目標とのシナジーおよびトレードオフを明らかにする。
第3章： 企業はいかに生物多様性へ影響を及ぼすか	企業による生物多様性への影響の類型を提示する。直接的影響、バリューチェーンを通じた影響、間接的経路を含み、部門別の影響推計も扱う。
第4章： 企業の生物多様性への依存および影響の測定アプローチ	依存関係および影響を測定するためのアプローチ、フレームワーク、指標、データ、ツールを評価する。関連手法のインベントリー（一覧）も含む。
第5章： 変革の主要アクターとしての企業: 企業による行動の選択肢	企業の行動オプションを検討する。依存関係および影響の測定が意思決定をどのように支援し、社会的・経済的・環境的成果を改善し得るかを示す。
第6章： 企業行動を可能にする環境の創出: 政府、金融セクター、市民社会による行動の選択肢	政策・法制度、経済・金融、価値観・規範、技術・データ、能力構築および知識といった側面から、企業行動を促進するための政府、金融機関、市民社会の選択肢を検討する。



SPM: Summary for policy makers



IPBES12までのタイムライン





- 2026年2月、IPBES加盟150カ国超の政府代表により SPM（政策決定者向け要約）が承認
- IPBES(生物多様性版IPCC)による初のビジネス特化型アセスメント
- 79名の専門家（35カ国）による約3年の作業（fast-track）を統合
- 影響・依存の測定と管理、行動の選択肢を提示（政府・金融・企業・市民社会）



著者と国籍

35カ国から79名の著者

3年の開発期間

性別

女性45名と男性34名

寄稿者

43名の寄稿者
(うち3名がILK保持者)

外部コメント

1件の外部レビューと
6000件以上の外部レビューコメント

エビデンス

5000件以上の参考文献(SPMとチャプター)

コスト

US\$ 1.5 million

共同議長

Expert group

- 3 co-chairs:
Ximena Rueda Fajardo (Colombia)
Matt Jones (United Kingdom)
Stephen Polaski (United States)
- 12 coordinating lead authors
- 48 lead authors
- 12 review editors
- 12 fellows



Ximena



Matt



Stephen

Management committee

- 2 IPBES Bureau members:
Floyd Homer
Julia Marton-Lefevre
- 2 IPBES MEP members:
Germán Andrade
Christopher Gordon







“Nature is everybody’s business.” (自然は、すべてのビジネスの基盤)

依存と影響

全ての企業は自然に依存し、同時に自然へ影響する

All businesses depend on and impact biodiversity

システミックリスク

自然損失は経済・金融安定・サプライチェーンを脅かす

Nature loss is a systemic economic & financial risk

変化は可能

完璧なデータを待たずに、今できる行動がある

Action is possible now—no need to wait for perfect data

出典: Jones, Matt et al. (2026) “IPBES Business and Biodiversity Assessment: Summary for Policymakers”
<https://doi.org/10.5281/zenodo.18538597>

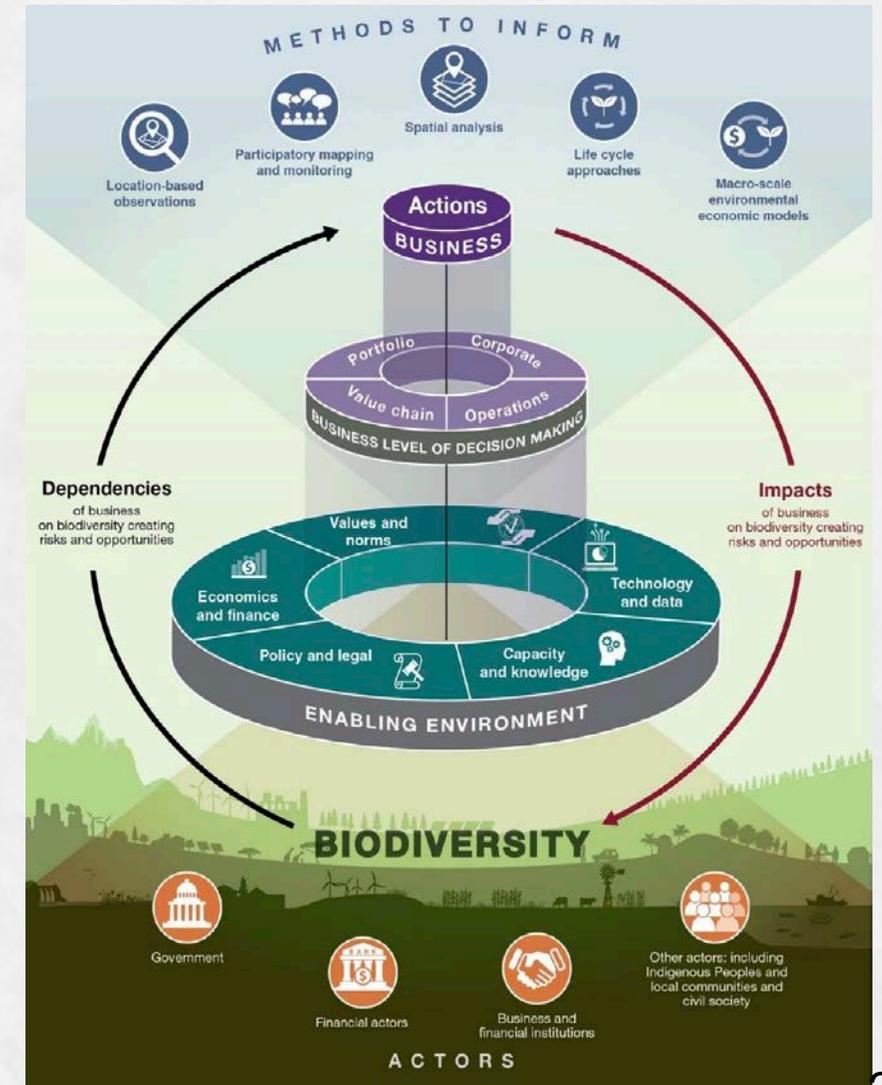


表 SPM.3

表 SPM.3 意思決定のレベルおよび測定目的ごとにみた、影響と依存関係の評価に用いる手法の適合性

Level of business decision-making	Purpose of measurement	Method categories				
		Location-based observations  Involves direct measures at specific locations, such as through field observations and remote sensing	Participatory mapping and monitoring  Involves collaboration with external stakeholders, rights holders or communities including Indigenous People and local community	Spatial analysis  Includes overlays of spatial data layers, ecological and hydrological modeling	Life cycle approaches  Includes full life cycle assessments and various forms of environmental footprinting	Macro-scale environmental economic models  Includes qualitative and quantitative approaches
Operations  Business operations that take place in sites under the direct control of the business entity						
						
						
						
Value chain  Activities beyond the direct control of an individual business entity, involving suppliers, manufacturers, distributors, retailers and customers						
						
						
						
Corporate  A business or group of business entities, typically within an industry, which is governed as a single organization						
						
						
						
Portfolio  A group of investments owned by a financial institution or a group of business units owned by a conglomerate						
						
						
						

手法のカテゴリーは相互に排他的ではなく、厳密な区分ではなく連続体をなすものである。各意思決定レベルにおいて、アイコンは、各手法カテゴリーに含まれる手法が、現時点で利用可能かつ適用可能であるか、十分な正確性・網羅性・応答性が確保されれば適用可能であるか（慎重な適用を要する）、あるいは現時点では実施不可能または適用対象外であるかの程度を示している。

意思決定レベルおよび測定目的に応じた影響と依存関係の評価

目的を先に決めると、必要なデータと手法が決まる

Level of business decision-making	Purpose of measurement	Method categories				
		Location-based observations	Participatory mapping and monitoring	Spatial analysis	Life cycle approaches	Macro-scale environmental economic models
Operations Business operations that take place in sites under the direct control of the business entity		→	→	→	→	×
		→	→	→	→	×
		→	→	→	×	×
Value chain Activities beyond the direct control of an individual business entity, involving suppliers, manufacturers, distributors, retailers and customers		→	→	→	→	×
		→	→	→	→	×
		→	→	→	×	×
Corporate A business or group of business entities, typically within an industry, which is governed as a single organization		→	→	→	→	→
		→	→	→	→	→
		→	→	→	×	×
Portfolio A group of investments owned by a financial institution or a group of business units owned by a conglomerate		→	→	→	→	→
		→	→	→	→	→
		→	→	→	×	×

スクリーニング

優先課題（重点地域・バリューチェーン）を見つける

選択肢の比較

代替案間で影響・依存を比較し意思決定

変化の追跡

時間変化（改善/悪化）をモニタリングし計画を更新

自然の変化を予測

企業活動と紐づく変化を観測・検証

Purpose of measurement



Screening: identifying priorities requiring further analysis or action



Comparing options: evaluating potential impacts and dependencies of business activities relative to alternatives



Tracking potential changes in impacts/dependencies: measuring change in pressures over time as part of an impact assessment, or the change in reliance of business activities on nature's contributions to people over time as part of a dependency assessment



Observing change in nature: showing positive or negative changes in biodiversity and nature's contributions to people that can be attributed or linked to the business activities or action on biodiversity

Level of applicability



Available and applicable



Proceed with caution: methods can be applied provided sufficient accuracy, coverage and responsiveness



Not currently feasible



Not applicable

Suitability of methods for assessing impacts and dependencies by level of decision-making and purposes of measurement.

出典: Jones, Matt et al. (2026) "IPBES Business and Biodiversity Assessment: Summary for Policymakers" <https://doi.org/10.5281/zenodo.18538597>

「目的に適っているか」を 判断する評価手法の評価軸 (KM7)

• 網羅性 (coverage)

地理的スケールと、評価に含まれる影響および依存関係の広がり

ある手法、または複数手法の組合せが、関連する地理的スケールにおいて、企業活動に関係する影響および依存関係をカバーしている必要あり

• 正確性 (accuracy)

結果が、測定対象として設計された内容をどの程度正しく記述しているかを示す
度合

意思決定のレベル、測定の目的で異なる

• 応答性・変化検出性 (responsiveness)

企業の行動・活動に起因するとみなせる変化を検出できる能力

目的適合的であるためには、手法は、生物多様性および人々への自然の寄与における変化を、特定の介入（施策・取組）と明確に結び付けられる必要あり

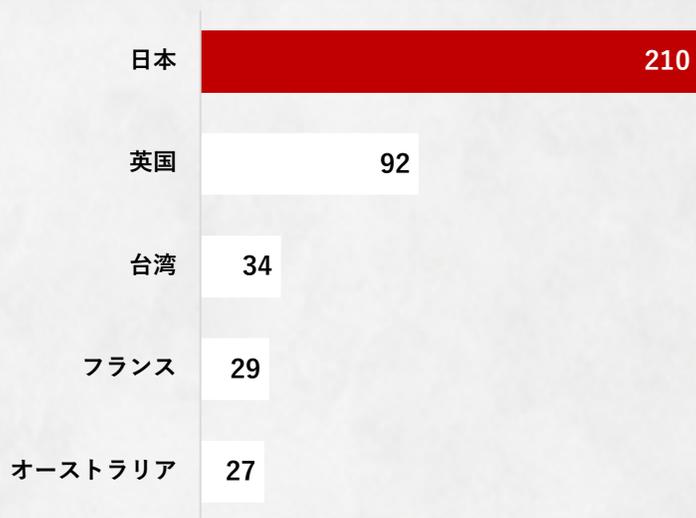
3. 企業・金融・政府・市民社会・
メディアが足元から
できること

… BUT COMPANIES CAN BENEFIT FROM SAVING IT

自然関連財務情報開示の状況 (TNFD開示提言を採用した事例)

TNFD Adopters

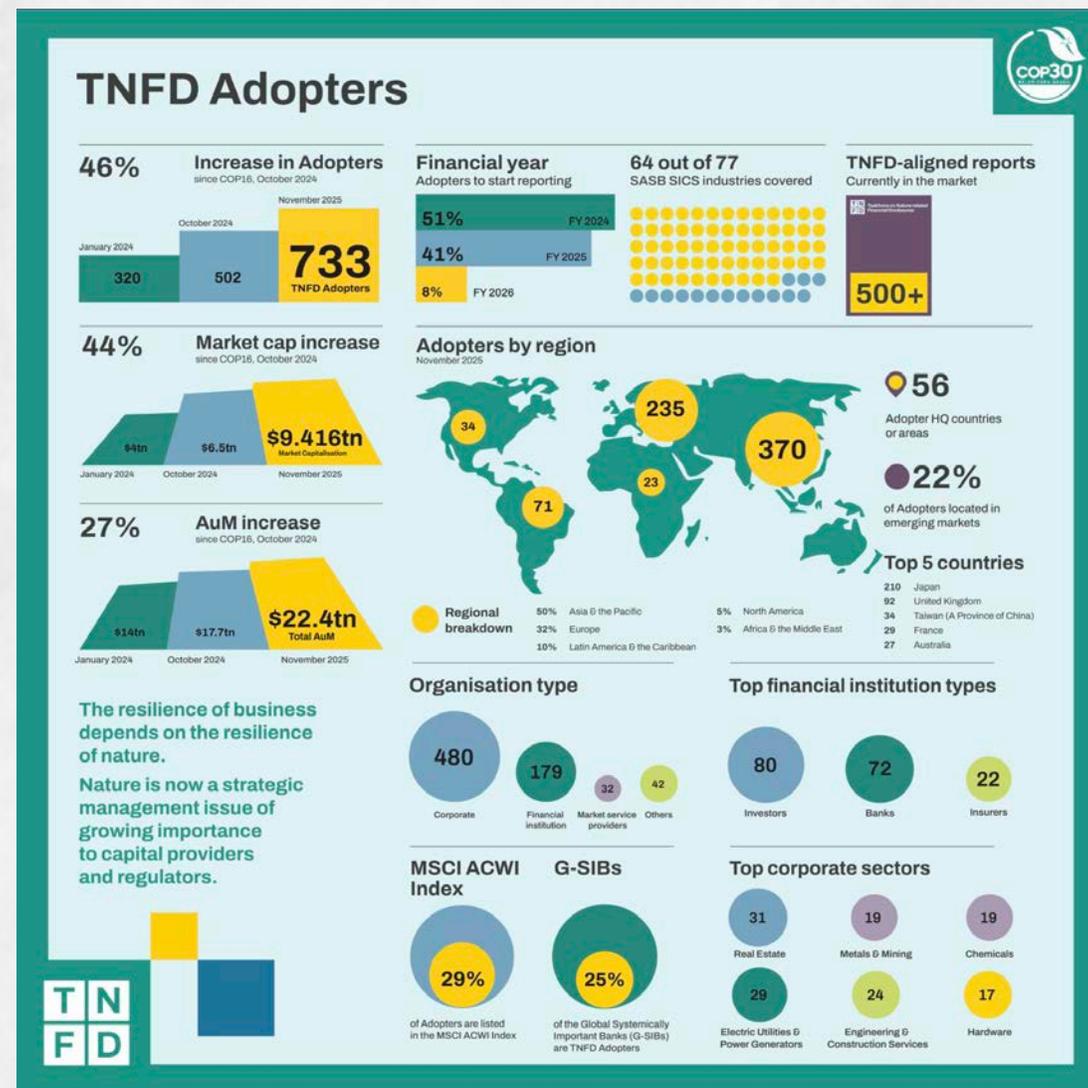
2024年度、2025年度、2026年度の企業報告書において、TNFD推奨事項に沿った公開情報開示を開始する意向を約束する組織

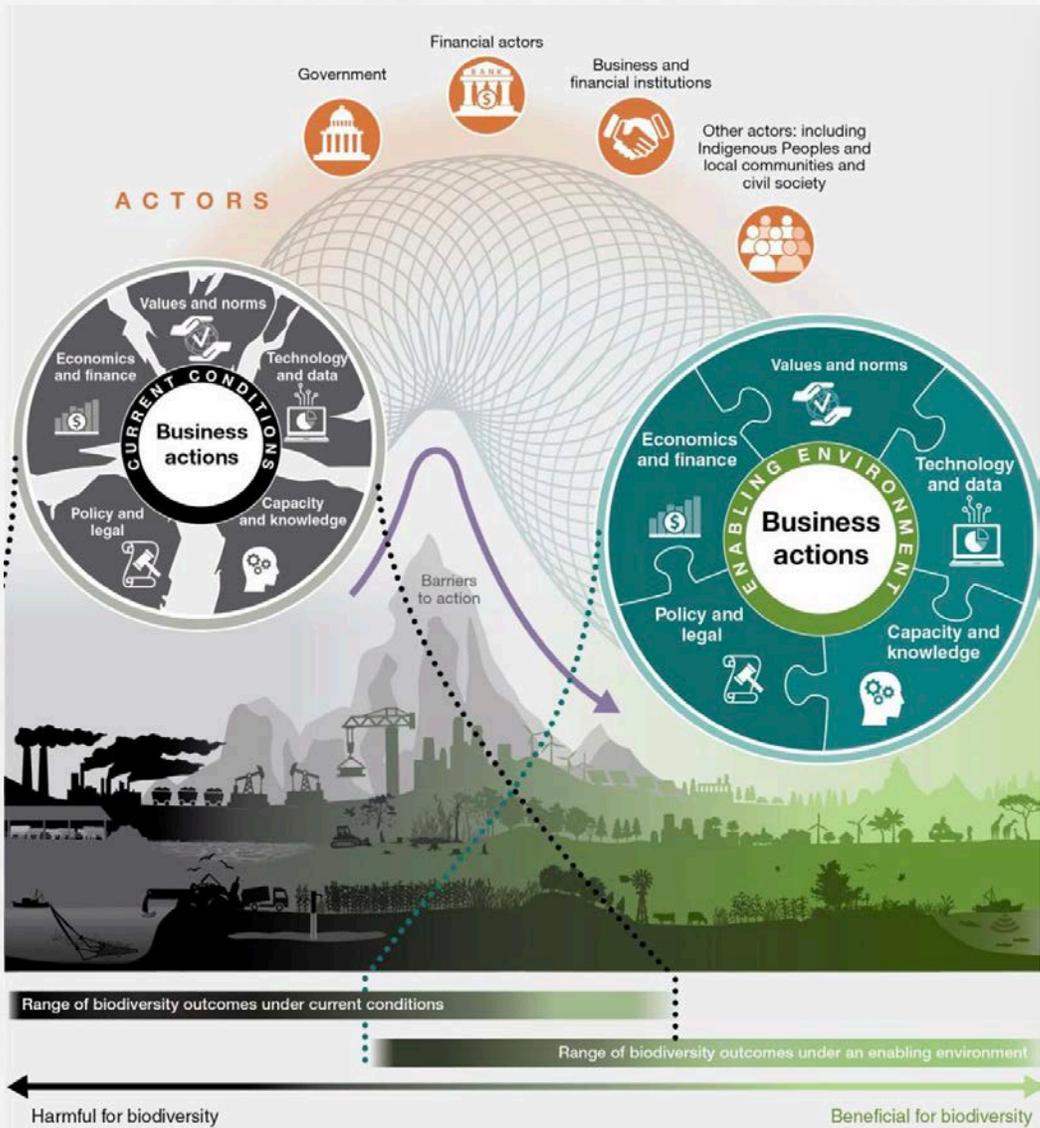


- TNFDでは自然関連財務情報開示のフレームワークを提供
- TNFD Adopterは2025年11月時点で733社であり、そのうち201社は日本企業である

TNFD Adopters
登録企業(733社)の上位5カ国

出典: “TNFD Adopters”, TNFD
<https://tnfd.global/engage/tnfd-adopters/>





SPM ビジネスの行動と支援環境の構築

政策・規制	経済・金融	価値観・文化	技術・データ	能力・知識
規制／義務化、 統合的な 土地・海域計画	有害補助金の 見直し、資金の 流れの転換	倫理・責任投資、 透明性・ 説明責任	モニタリング、 意思決定支援、 標準化	人材育成、教育、 相互学習
Policy & legal	Economics & finance	Value & culture	Technology & data	Capacity & knowledge

現在の制度・市場・政策環境は、
企業による生物多様性にとって有益な行動を抑制し、
逆に有害な行動を促進してしまう傾向

関係主体は協働および個別に活動することで障壁を克服可能

出典: Jones, Matt et al. (2026) "IPBES Business and Biodiversity Assessment: Summary for Policymakers"
<https://doi.org/10.5281/zenodo.18538597>

行動フレームの概要

Level of business decision-making	Examples of actions that businesses can take
Corporate {B2, B9, A3} 	<ul style="list-style-type: none"> • Comply with biodiversity-related policies, laws and regulations • Set ambitious commitments and targets and integrate biodiversity into corporate strategy • Integrate biodiversity-related risks, opportunities, costs and benefits into business decision-making and financial planning • Create policies, develop management systems, and clarify requirements for engagement, measurement, monitoring, reporting, disclosures and assurance. • Establish mechanisms for Indigenous and local community participation in decision-making. • Establish policies and standards to comply with access and benefit-sharing and consent mechanisms, including free prior and informed consent, in accordance with national legislation • Weave Indigenous and local knowledge into operations, resource management and sustainability strategies. • Build staff capacity and board-level environmental leadership. • Establish auditing, monitoring and performance assessment. • Transition the business, build capacity, and ensure adequate resourcing to implement policies and achieve targets. • Innovate in processes, products and services. • Explore and adopt alternative business models. <p>Additional actions for financial institutions specifically (B12):</p> <ul style="list-style-type: none"> • Set requirements for clients to address impacts and dependencies. • Commit resources to use instruments such as blended finance, green or sustainability-linked bonds and impact investing.
Operation {B11} 	<ul style="list-style-type: none"> • Conduct environmental, social impact assessments and management plans • Develop baselines and monitoring that recognise the multiple values of nature. • Apply the mitigation hierarchy to achieve no net loss of biodiversity or better. • Measure and monitor biodiversity impacts and outcomes of actions. • Identify and meaningfully engage with stakeholders. • Seek free, prior and informed consent, particularly from Indigenous Peoples and local communities, in accordance with national legislation. • Go beyond impact mitigation to engage in landscape conservation, restoration and sustainable management.
Value Chain {B10} 	<ul style="list-style-type: none"> • Map value chain actors and ensure traceability to prioritise and inform action. • Use supplier management systems to set expectations, monitor performance and address non-compliance. • Build relationships and partnerships to improve capacity and drive performance through training, knowledge exchange and innovation. • Integrate communities into value creation activities, such as sourcing, production and distribution. • Engage, educate and incentivise downstream customers, clients and consumers.
Portfolio {B12} 	<ul style="list-style-type: none"> • Assess biodiversity impacts and dependencies. • Engage with businesses within their portfolio to foster actions that improve performance. • Manage biodiversity risk and impacts, for example through stewardship, divestment and/or exclusion.

● 100を超える
個別の具体的アクション
を提示

● 4つの意思決定レベルの設定

- ・ 組織全体
- ・ 現場、事業所
- ・ バリューチェーン
- ・ ポートフォリオ

● 4つの意思決定レベルごとに
即時アクションを提示

※BBAは「特定手法の推奨」ではなく、
用途に応じた“方法のファミリー”を整理

出典: Jones, Matt et al. (2026)“IPBES Business and Biodiversity Assessment: Summary for Policymakers”
<https://doi.org/10.5281/zenodo.18538597>

A Government

 1. Policy and legal	 2. Economics and finance	 3. Values and norms	 4. Technology and data	 5. Capacity and knowledge
<p>A.1.1 Set and enforce policy, legal and regulatory frameworks that incentivize or mandate business and financial institution actions for biodiversity conservation and sustainable use. {B2}</p> <p>A.1.2 Ensure policies are equitable, inclusive, and aligned with international obligations and national capabilities. {B2}</p> <p>A.1.3 Integrate biodiversity criteria into land/marine spatial planning, permitting, public procurement and corporate governance. {B2}</p> <p>A.1.4 Develop and enforce environmental impact assessments, strategic environmental assessments and biodiversity strategies. {B2}</p> <p>A.1.5 Engage in international and regional policy coordination to integrate biodiversity considerations into trade policies and value chains. {B2}</p> <p>A.1.6 Incentivize or mandate corporate disclosure and reporting on biodiversity-related risks, dependencies and impacts. {B2}</p> <p>A.1.7 Ensure regulatory coherence across government agencies ministries and governance levels, as well as across timelines, to mainstream biodiversity. {B2}</p> <p>A.1.8 Implement controls on advertising to prevent greenwashing and combat misinformation. {B2}</p> <p>A.1.9 Ensure fair and equitable benefit sharing, particularly with Indigenous Peoples and local communities, in accordance with national legislation, e.g., for the use of genetic resources and traditional knowledge associated with genetic resources, and by facilitating appropriate access to genetic resources. {B2}</p>	<p>A.2.1 Align fiscal policies and financial flows with biodiversity and sustainability goals. {B3}</p> <p>A.2.2 Through government agencies and central banks, coordinate with other financial actors to align incentives with positive biodiversity outcomes. {B3}</p> <p>A.2.3 Design and implement economic and financial instruments that incentivize conservation and sustainable use of biodiversity. {B3}</p> <p>A.2.4 Eliminate, phase out or reform harmful subsidies. {B3}</p> <p>A.2.5 Support and enhance capacity in research, monitoring, education and nature-based solutions and/or ecosystem-based approaches. {B3}</p> <p>A.2.6 Establish and support financial instruments such as green and blue bonds, conservation funds and public-private partnerships. {B3}</p> <p>A.2.7 Collaborate with financial institutions and actors, and civil society to promote innovative and blended finance for biodiversity. {B3}</p>	<p>A.3.1 Foster inclusive and equitable decision-making frameworks that respect free, prior and informed consent. {B4}</p> <p>A.3.2 Promote ethical and sustainable business practices through regulation of sustainability reporting, standards and incentives for sustainability adoption. {B4}</p> <p>A.3.3 Support awareness and education initiatives that encourage cultural shifts toward sustainability, including sustainable consumption choices. {B4}</p> <p>A.3.4 Promote the use of methods and metrics that allow the representation of nature's contributions to people, including ecosystem services. {C1, C2}</p>	<p>A.4.1 Generate and provide robust biodiversity data using advanced technologies as well as other data collection methods. {B5}</p> <p>A.4.2 Develop and maintain decision-support systems (e.g., forecasting toolkits or national information systems) to help businesses assess impacts and dependencies on biodiversity. {B5}</p> <p>A.4.3 Facilitate biodiversity monitoring systems and provide regulatory incentives to encourage data-sharing frameworks that empower evidence-based decision-making. {B5}</p> <p>A.4.4 Collaborate with businesses, financial institutions, and civil society to develop business-relevant, trusted and streamlined data infrastructure and governance systems for biodiversity information. {B5}</p> <p>A.4.5 Link biodiversity data to national economic accounts, through frameworks such as the United Nations System of Environmental-Economic Accounting, to integrate biodiversity considerations into policy and planning. {B5}</p> <p>A.4.6 Promote the generation of practical and actionable information through standardised, transparent and interoperable approaches, including the need for common data standards and interoperability of datasets. {B5}</p>	<p>A.5.1 Encourage national institutions and government agencies to coordinate intercultural education programs to strengthen understanding between stakeholders. {B3}</p> <p>A.5.2 Lead capacity-building efforts through education, training and public awareness campaigns focused on measuring business impacts and dependencies on biodiversity. {B6}</p> <p>A.5.3 Support mutual learning and collaboration across actors, including businesses, financial institutions and civil society. {B6}</p> <p>A.5.4 Foster research to address gaps in knowledge and its application in the intersection of business and biodiversity. {B6}</p> <p>A.5.5 Develop sector-specific and land/seascape-level training programs to engage multiple sectors in biodiversity management. {B6}</p> <p>A.5.6 Weave Indigenous Peoples and local communities knowledge into capacity-building frameworks with their free, prior and informed consent, as well as local knowledge in accordance with national legislation. {B6}</p>

行動例

リスクと機会の統合：
生物多様性に関連するリスク、機会、コスト、利益を、ビジネスの意思決定や財務計画に統合

経済的インセンティブの活用：
生物多様性の保全を促進する経済的手段や金融インセンティブに参加し、その恩恵を享受

データの生成と共有：
意思決定やリスク管理に役立てるため、生物多様性に関するデータを生成、利用し、共有

B Financial actors

 1. Policy and legal	 2. Economics and finance	 3. Values and norms	 4. Technology and data	 5. Capacity and knowledge
<p>B.1.1 Support consistent risk assessment frameworks for biodiversity-related financial decision-making. {B2}</p> <p>B.1.2 Use regulatory and voluntary mechanisms to ensure financial institutions account for biodiversity-related risks, dependencies and impacts. {B3}</p> <p>B.1.3 Use biodiversity-related measures of impact and dependency to guide allocation of loans, investments and insurance products. {B3}</p> <p>B.1.4 Align fiscal policies and financial flows with biodiversity and sustainability goals. {B3}</p>	<p>B.2.1 Drive systemic change in financial systems to minimize harm, address drivers of loss, and align returns with positive outcomes for biodiversity and society. {B3}</p> <p>B.2.2 Mobilize public and private capital toward biodiversity conservation, restoration and sustainable use projects. {B3}</p> <p>B.2.3 Develop and use innovative financial instruments (e.g., green bonds, high-integrity biodiversity credits, conservation funds, sustainability-linked loans) to fund activities aligned with achieving global biodiversity goals. {B3}</p> <p>B.2.4 For development and international financial institutions: provide technical assistance, conditional or concessional funding and promote blended finance approaches. {B3}</p>	<p>B.3.1 Integrate societal and cultural values that promote conservation and sustainable use of biodiversity into investment, lending and risk management decisions. {B3}</p> <p>B.3.2 Promote responsible lending and investment practices aligned with social norms favouring biodiversity conservation. {B3}</p> <p>B.3.3 Collaborate with civil society to increase transparency and accountability in financial activities and to avoid financing harmful activities. {B4}</p> <p>B.3.4 Engage in voluntary codes or standards that reflect societal expectations on ethical business conduct. {B4}</p>	<p>B.4.1 Generate, use and leverage data and technology to support biodiversity-related impact assessments, risk analyses and financing strategies. {B5}</p> <p>B.4.2 Develop and apply economic models, scenarios, and decision-support tools that integrate biodiversity dependencies and impacts. {B5}</p> <p>B.4.3 Participate in cross-sector data-sharing initiatives to align financial decision-making with biodiversity outcomes. {B5}</p> <p>B.4.4 Use comparable biodiversity accounting methods to evaluate and disclose financial materiality and non-financial value creation, reflecting different ecological and regional context. {B5}</p> <p>B.4.5 Support and invest in data infrastructure and digital tools that promote transparency and comparability in biodiversity-related reporting. {B5}</p>	<p>B.5.1 Offer training programs on biodiversity-related risk assessment and sustainable financing models. {B6}</p> <p>B.5.2 Provide technical assistance, risk mitigation tools and fiscal instruments that build capacity for biodiversity-focused business strategies. {B6}</p> <p>B.5.3 Foster collaboration between financial and non-financial actors to align capacity-building with biodiversity goals. {B6}</p> <p>B.5.4 Development banks lead by example by integrating biodiversity considerations into financial planning and investments. {B6}</p> <p>B.5.5 International financial institutions support capacity-building through technical expertise, knowledge-sharing, and regulatory guidance. {B6}</p>

行動例

資金配分の判断基準：
 融資、投資、保険商品の配分を決定する際、生物多様性への影響と依存に関する測定尺度を利用

資本の動員：
 生物多様性の保全、復元、および持続可能な利用に関するプロジェクトに向けて、官民の資本を動員

革新的な金融商品の開発：
 グリーンボンド、サステナビリティ・リンク・ローン、高信頼性の生物多様性クレジットなどの革新的な金融商品を開発・活用

C Businesses and financial institutions

 1. Policy and legal	 2. Economics and finance	 3. Values and norms	 4. Technology and data	 5. Capacity and knowledge
<p>C.1.1 Engage responsibly in lobbying and advocacy to support ambitious biodiversity policies, avoiding and discouraging lobbying for unsustainable practices, including harmful subsidies or incentives, that drive biodiversity loss. {B2}</p> <p>C.1.2 Publicly disclose lobbying activities to maintain transparency and trust. {B2}</p> <p>C.1.3 Use established frameworks to report on biodiversity impacts, dependencies, risks and opportunities, including biodiversity accounting methods {B2}</p> <p>C.1.4 Develop and engage in voluntary codes or standards and biodiversity-related corporate governance practices. {B2}</p> <p>C.1.5 Comply with biodiversity-related policies, laws and regulations. {B2}</p> <p>C.1.6 Integrate biodiversity-related risks, opportunities, costs and benefits into business decision-making and financial planning. {B9}</p>	<p>C.2.1 Participate in and benefit from economic instruments and financial incentives that promote biodiversity conservation. {B3}</p> <p>C.2.2 Collaborate with governments and financial institutions in innovative financing mechanisms such as green bonds or high-integrity biodiversity credits to fund activities aligned with achieving global biodiversity goals. {B3}</p> <p>C.2.3 Advocate for inclusive policies and breaking down financial barriers essential for promoting economic equity. {B3}</p> <p>C.2.4 Embrace new economic models that align with the values of Indigenous Peoples and local communities. {B3}</p>	<p>C.3.1 Advocate for and collaborate on coordinated biodiversity disclosure for consumer products. {B4}</p> <p>C.3.2 Engage in partnerships with Indigenous Peoples and local communities, affected communities and youth to promote environmental stewardship and long-term sustainability. {B4}</p> <p>C.3.3 Engage in responsible marketing and communication that supports sustainable consumption patterns. {B4}</p> <p>C.3.4 Engage in voluntary codes or standards that reflect societal expectations on ethical business conduct. {B4}</p> <p>C.3.5 Align business operations and strategies with social values, norms, and culture emphasizing sustainability, equity, and inclusivity {B4}</p> <p>C.3.6 Ensure respect for Indigenous Peoples and local communities along with their respective rights, in accordance with national legislation and free, prior, and informed consent and establish mechanisms for Indigenous Peoples and local community participation in decision-making. {B4}</p> <p>C.3.7 Where relevant, align business practices and processes with the concept of benefit sharing, and benefit sharing mechanisms {B9}.</p>	<p>C.4.1 Adopt corporate data disclosure and transparency standards that capture dependencies and impacts on nature. {B2}</p> <p>C.4.2 Generate, use and share biodiversity data to inform decision-making and risk management. {B5}.</p> <p>C.4.3 Drive innovation and leverage new technologies (e.g., bio-based products, monitoring tools, AI-driven analyses). {B5}</p> <p>C.4.4 Collaborate with governments, financial institutions and civil society to develop data governance systems and infrastructure to enable responsible data sharing {B5}</p> <p>C.4.5 Engage with Indigenous Peoples and local communities in data collection and use processes, including free prior and informed consent, in accordance with national legislation [B5, B9].</p>	<p>C.5.1 Build capacity by investing in education, research, training and exchange knowledge on biodiversity including through industry associations. {B6}</p> <p>C.5.2 Participate in and support training and capacity-building initiatives led by governments, financial institutions and civil society. {B6}</p> <p>C.5.3 Educate consumers on biodiversity-focused strategies informed by knowledge on biodiversity impacts to support sustainable choices {B6}</p> <p>C.5.4 Involve Indigenous Peoples and local communities in training and decision-making processes to enhance intercultural competencies. {B6}</p> <p>C.5.5 Partner with academia and civil society to co-develop and implement training programs and promote awareness on biodiversity. {B6}</p>

行動例

情報開示の義務化・奨励：
企業に対し、生物多様性に関連するリスク、依存、影響についての情報開示や報告を奨励または義務付け

有害な補助金の改革：
環境に有害な影響を与える補助金を廃止、段階的に削減、または改革

金融手段の確立と支援：
グリーンボンドやブルーボンド、保全基金、官民パートナーシップ（PPP）などの金融手段を確立し、支援

ミチゲーション・ヒエラルキー

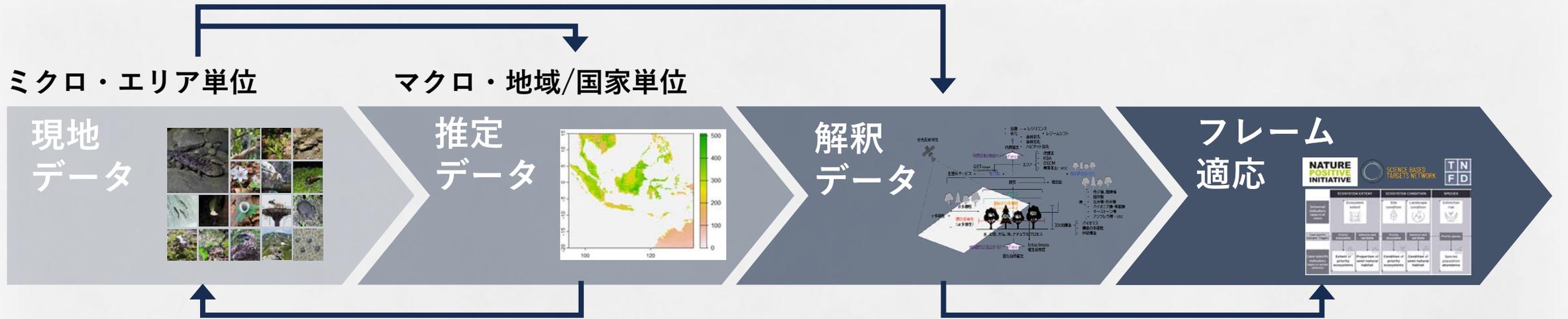
優先

- 1. 回避** 影響を完全に避ける
- 2. 最小化** 避けられない影響の
期間・強度・範囲の提言
- 3. 修復** 劣化した生態系を回復
- 4. オフセット** 残留影響を代替手段で補填

- IPBESではオフセットはコストや不確実性の大きい「最後の手段」
- 一方、いきもの共生事業推進協議会(ABINC)は日本で初めて「生物多様性ネットゲイン認証」の試行を発表



民間事業の自主的な
オフセットの取り組みを推進



- 専門家調査
- 市民科学
- 環境DNA
- カメラトラップ
- 音響解析
- ドローン撮影
- ⋮

- 種分布モデル
- 衛星リモートセンシング
- LiDAR
- AI活用
- ⋮

- State of Nature
- STAR
- 保全優先度
- 希少種生息地
- 重要生態系(KBA)
- 森林減少
- ⋮

- TNFD
- SBTN
- IUCN RHINO
- CDP
- 自然共生サイト
- ABINC
- ⋮

出典:日本経済新聞(2026年2月13日)“生物多様性を資本とせよ 森本幸裕氏 京都大学名誉教授”およびバイオーム社資料より作成

保険・金融での実装のポイント(例)

リスク管理だけでなく、商品・投資・エンゲージメントで
「資金の流れ」を変える

投資(資産運用)

- ・ 自然関連リスクの統合
(セクター×地域)
- ・ エンゲージメントと
議決権
- ・ ネイチャーポジ投資
商品の拡大

引受・商品

- ・ 洪水・土砂等の影響を
踏まえた評価
- ・ サプライチェーン・
拠点リスクの反映
- ・ 保全・回復を促す商品
設計 (インセンティブ)

開示・対話

- ・ TNFD等への整合
- ・ 顧客企業の移行計画を
支援
- ・ データ共有・標準化へ
の参画

BBAを“読み物”で終わらせず、意思決定に接続する



1. 優先スコープを決める

セクター×地域×バリューチェーンで重点領域を特定

2. 最小構成でパイロット

ホットスポット→深掘り→追跡の順で段階的に拡充

3. ルールとインセンティブへ接続

調達条件、投資方針、商品設計、KPI/目標、開示へ落とす

4. 共同で学び標準化へ

データ共有、地域知の統合、人材育成で実装を加速

国際目標（KMGBF）と整合しつつ、 国内でも「政策×企業×金融」の連携を強化

政策の骨格（例）

- 「2050年自然共生社会」
「2030年ネイチャーポジティブ経済」へ
- 国の施策を軸に、企業・金融機関等の
アクションを整理（2025-2030）
- 情報開示の促進、ネイチャーファイナンス
拡大、国際標準化への対応

BBAとの接点

政策設計：

有害補助金・規制・情報開示の一貫性

金融：

リスク管理と商品開発（投資・融資・保険）

企業：

優先課題→実装→測定→開示の“回る仕組み”

標準化：

指標・データ基盤の整備（国際整合）

- 土地の面積・質やリスクを勘案した「指標パッケージ」の具体化やISOによる標準化の進行
- 7.3兆ドルに及ぶ「有害な投資」の是正と資金確保
- 英国の「生物多様性ネットゲイン」や日本の「自然共生サイト」など生物多様性の回復を土地利用や経営に落とし込む具体的な政策
- IPBESによる「ビジネスと生物多様性」の評価採択

3月5日
自然資本セミナー

https://www.a.u-tokyo.ac.jp/wp-content/uploads/event/2026/event_20260305-1-1.png

アジア発の「ネイチャーポジティブ社会」の実現へ向けて 第2回アジア生物多様性クレジットアライアンス国際シンポジウム開催——



ホーム > イベント > アジア発の「ネイチャーポジティブ社会」の実現へ向けて——第2回アジア生物多様性クレジットアライアンス国際シンポジウム開催——

アジア発の「ネイチャーポジティブ社会」の実現へ向けて ——第2回アジア生物多様性クレジットアライアンス国際シンポジウム開催——

2026年3月5日、東京大学大学院農学生命科学研究科は、弥生講堂一条ホールおよびアネックス・セイホクギャラリーにおいて、ネイチャーポジティブ社会の実現に向けたシンポジウムを主催します。



開催概要

第2回アジア生物多様性クレジットアライアンス国際シンポジウム
「生物多様性へのアクションによるネイチャーポジティブ社会の実現」

> 日時 2026年3月5日(木)9:00～17:15(8:30 受付開始)
17:30から情報交換会を行います(参加費無料)

ご清聴ありがとうございました

香坂 玲

<https://kohsaka-lab.jp/>

<https://www.facebook.com/kohsaka.jp>

kohsaka@hotmail.com



生物多様性と私たち

COP10から未来へ

香坂 玲著



有機農業で変わる
食と暮らし

ヨーロッパの現場から

香坂 玲
石井 圭一

「特別なもの」から「日常」へ
生産・流通・消費の現場を徹底取材

有機農業の新たな波は、私たちの食と暮らしの問題に深く関わっている。社会的分断が広がる今の時代に必要とされる農業の姿を考える。

地域再生

逆境から生まれる新たな試み



香坂 玲

さまざまな逆境を「ネ」にして
地域に元気を取りもどす――

鳥取県鳥取市／埼玉県神川町／愛知県名古屋市熱田区
石川県能登町／北海道夕張市／三重県四日市市
沖縄県恩納村／熊本県水原市／宮城県気仙沼市

本書で読む地域

わかる、使える（はじめの1冊）
岩波ブックレット 新刊30年

定価（本体640円＋税）

表. 企業が自らの影響および依存関係に対処するために現在講じ得る行動

Level of business decision-making	Examples of actions that businesses can take
Corporate (B2, B9, A3) 	<ul style="list-style-type: none"> • Comply with biodiversity-related policies, laws and regulations • Set ambitious commitments and targets and integrate biodiversity into corporate strategy • Integrate biodiversity-related risks, opportunities, costs and benefits into business decision-making and financial planning • Create policies, develop management systems, and clarify requirements for engagement, measurement, monitoring, reporting, disclosures and assurance. • Establish mechanisms for Indigenous and local community participation in decision-making. • Establish policies and standards to comply with access and benefit-sharing and consent mechanisms, including free prior and informed consent, in accordance with national legislation • Weave Indigenous and local knowledge into operations, resource management and sustainability strategies. • Build staff capacity and board-level environmental leadership. • Establish auditing, monitoring and performance assessment. • Transition the business, build capacity, and ensure adequate resourcing to implement policies and achieve targets. • Innovate in processes, products and services. • Explore and adopt alternative business models. <p>Additional actions for financial institutions specifically (B12):</p> <ul style="list-style-type: none"> • Set requirements for clients to address impacts and dependencies. • Commit resources to use instruments such as blended finance, green or sustainability-linked bonds and impact investing.
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Portfolio (B12) 	<ul style="list-style-type: none"> • Assess biodiversity impacts and dependencies. • Engage with businesses within their portfolio to foster actions that improve performance. • Manage biodiversity risk and impacts, for example through stewardship, divestment and/or exclusion.

- 4つの意思決定レベルにおいて実施される行動の間には、密接な関連が存在する。例えば、企業レベルで設定された目標は、事業運営レベルおよびバリューチェーンレベルにおける行動と成果を方向づける。
- すべての意思決定レベルにおいて、行動は個別に実施され得るだけでなく、協働やパートナーシップを通じた集団的取組としても実施され得る。

図. 影響、依存関係、リスクおよび機会の交差の例



表. 促進的環境の構成要素にわたる行動上の主な障壁

Component of the enabling environment	Barriers to action
<p data-bbox="682 372 805 415">Policy and legal</p> 	<ul style="list-style-type: none"> ▪ Weak or inconsistent biodiversity policies or political will (e.g., lack of ambition or specificity to guide business action) ▪ Lack of regulations mandating the disclosure of biodiversity related impacts, risks and opportunities ▪ Regulatory fragmentation across jurisdictions ▪ Contradictory regulatory injunctions ▪ Lack of regulations to address nature-related risks in the financial sector ▪ Weak enforcement of rules ▪ Undue influence of negative corporate lobbying ▪ Corruption and illegal activity ▪ Pressure to deliver quick results ▪ Lack of level playing field
<p data-bbox="682 634 805 676">Economics and finance</p> 	<ul style="list-style-type: none"> ▪ Short-term profit orientation and limited financial incentives to take actions with long-term outcomes ▪ Fiduciary duty limitations - executive mandates that do not include environmental and social considerations ▪ Perverse incentives that do not internalize impacts on biodiversity ▪ Weak or absent penalties for causing biodiversity decline (no obligation to restore/recover/reverse damage caused) ▪ Limited financial resources for investments to improve outcomes for biodiversity, especially for small and medium enterprises ▪ Weak capacity to assess the stock and flow of natural capital and to assess the various values (including economic) of ecosystem services ▪ Failure to take negative externalities into account
<p data-bbox="682 858 805 901">Values and norms</p> 	<ul style="list-style-type: none"> ▪ Conflicting priorities of groups in civil society ▪ Weak societal pressure on businesses to provide positive actions for biodiversity or reduce harm to biodiversity ▪ Unclear expectations of business from consumers, investors and governments ▪ Entrenched organizational culture and fragmented accountability for biodiversity within businesses ▪ Limited custodianship and recognition of the rights of Indigenous Peoples and local communities ▪ Power imbalances limit or compromise the potential for cooperation among multiple actors
<p data-bbox="682 1025 805 1068">Technology and data</p> 	<ul style="list-style-type: none"> ▪ Lack of access to technology, data, models and scenarios, knowledge regarding their use and incentives and regulation to increase their uptake ▪ Poor data quality ▪ Inconsistent metrics and proliferation of guidance that create confusion ▪ Weak data tracking systems within businesses ▪ Lack of accessibility to scientific information ▪ Missing methods for businesses to disaggregate global biodiversity goals, at a resolution that is sufficient to support effective decision making to enable businesses to act.
<p data-bbox="682 1225 805 1268">Capacity and knowledge</p> 	<ul style="list-style-type: none"> ▪ Limited awareness about impacts and dependencies of businesses on biodiversity (e.g., investor knowledge gaps) ▪ Limited capacity, knowledge and skills for taking effective action ▪ Low uptake of tools by businesses ▪ Lack of visibility and transparency in the operations of businesses and across value chains ▪ Limited information about links between business actions and biodiversity outcomes

Traceability: [1.1.2, 1.3, 1.5.2, 2.5.5, 4.5.3, 5.2.2, 5.3.1, 5.3.2, 5.4, 5.6, 6.3, 6.4]

国際的な対応

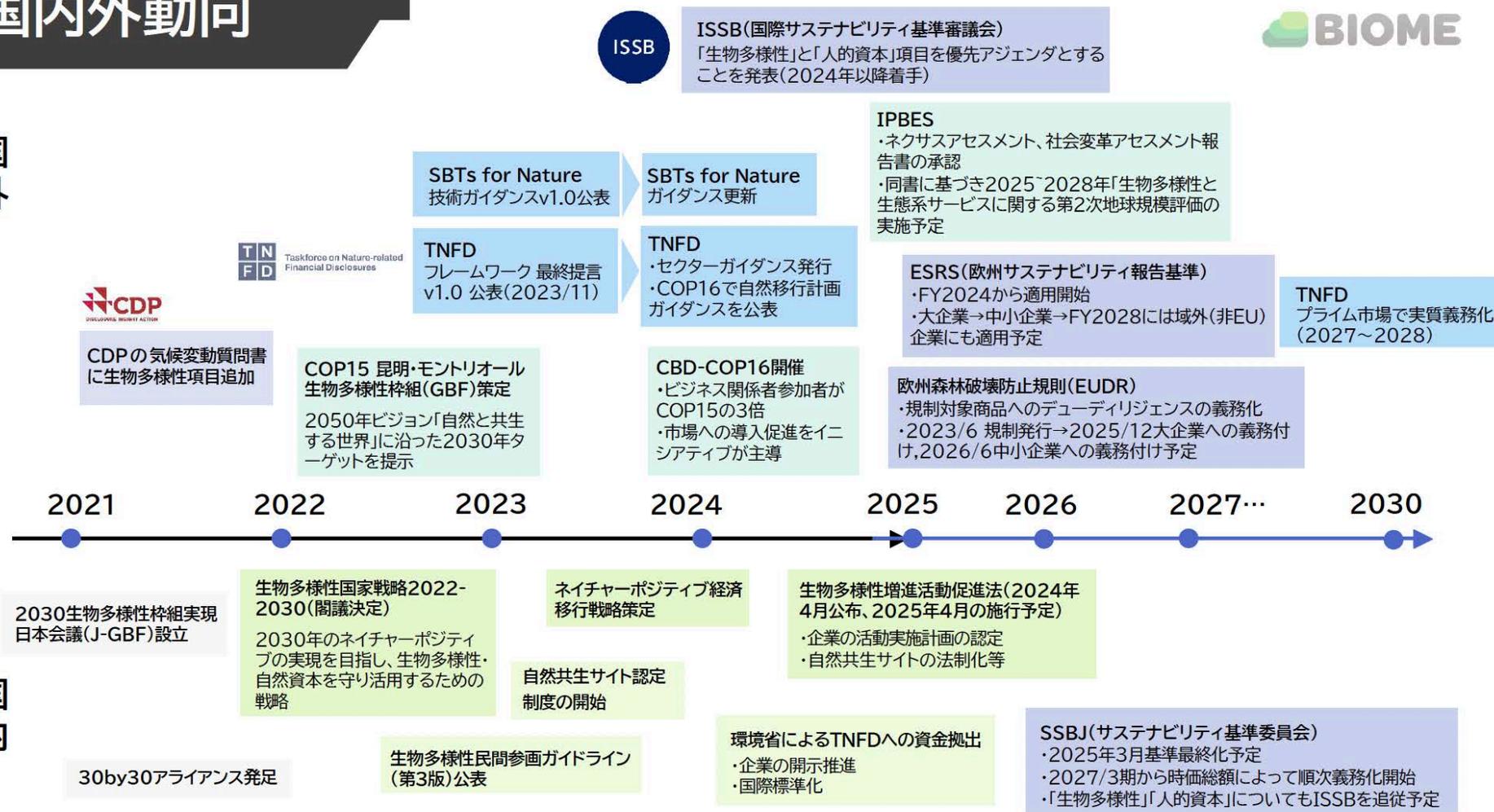
国内外の動向

国内外動向



国外

国内



ネイチャーポジティブ（自然再興）とは

昆明・モンリオール生物多様性枠組
2050年ビジョン

自然と共生する世界

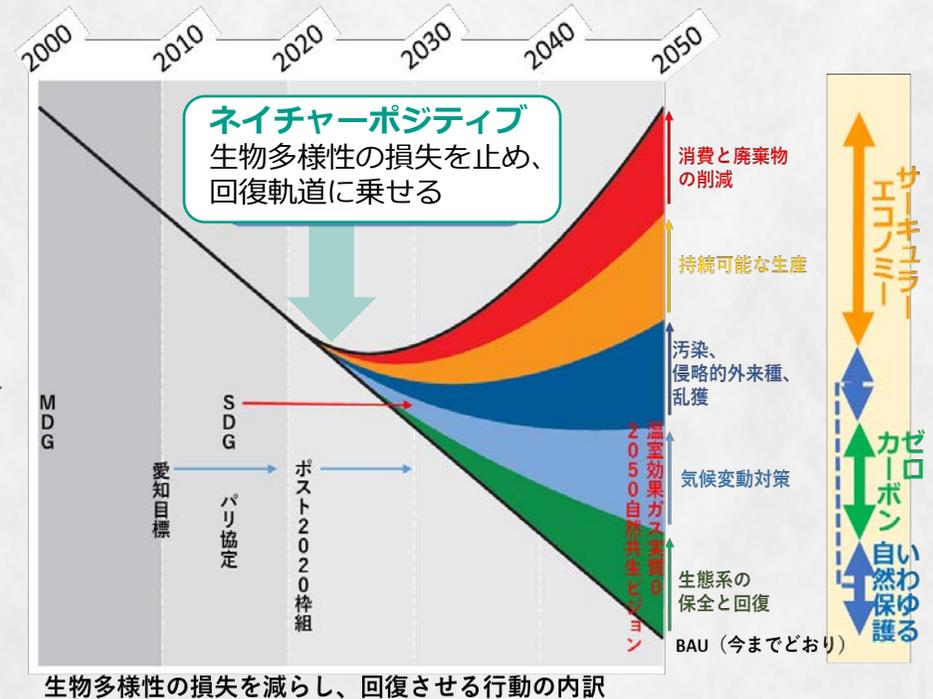
(a world of living in harmony with nature)

愛知目標から引き継いだ長期目標であり、
我が国で培われた知恵と伝統に基づく考え方



2030年ミッション

**自然を回復軌道に乗せるために
生物多様性の損失を止め、
反転させるための緊急の行動をとる**



出典：地球規模生物多様性概況第5版(GBO5) (2020)

ネイチャーポジティブ
(自然再興)
の考え方