



Leverhulme Centre
for Nature Recovery

Business briefing:

Choosing actions for organisational biodiversity strategies

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Leverhulme Centre
for Nature Recovery



**The Biodiversity
Consultancy**



**Interdisciplinary Centre for
Conservation Science**

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Achieving a nature-positive future will require businesses to reduce their impacts on biodiversity while also contributing to nature recovery through a broader suite of actions. The typology presented in this briefing helps organisations navigate this complexity by clarifying which actions are appropriate in different circumstances, how those actions relate to corporate responsibilities, and how they should be communicated. By combining a clear scope, robust application of the mitigation hierarchy, transparent communication and a portfolio of complementary actions, businesses can develop more credible and effective biodiversity strategies that support global nature-positive goals.

Choosing the right actions for corporate biodiversity strategies

Businesses are increasingly expected to play an active role in addressing biodiversity loss. Historically businesses have operated with nature seen as a nice to have, but we are increasingly seeing that many economic sectors are highly reliant on healthy ecosystems, and the degradation of nature can lead to tangible reputational and financial risks to businesses. In light of this, companies are facing growing expectations from investors, regulators, customers and civil society to understand their impacts and dependencies on biodiversity, set credible goals, and take practical action [\[1\]](#).

For many private sector organisations, action for biodiversity is not new. Companies with direct land- or seascape impacts have often applied the mitigation hierarchy: first seeking to avoid and minimise negative impacts, then restoring affected biodiversity where possible, and finally – where feasible – compensating for residual impacts through biodiversity offsets [\[2\]](#). In some sectors – such as mining – the adoption of no net loss (NNL) or net gain have become best practice at the site level, with advances to collaborate at the landscape scale. NNL or Net Gain commitments are requirements in many nations, and are often stipulated in lending requirements of international banks.



However as the risks posed by biodiversity loss become apparent, corporate ambition is now broadening in scope. **Many businesses are looking beyond site-level impact management towards strategies aligned with global goals for a nature-positive future [3].** This requires companies to consider actions that address a wider set of impacts, including historical impacts, and diffuse impacts that occur through value chains and investments. These impacts can be difficult to trace, quantify and manage, making it hard for companies to know what type and level of action is appropriate.

As a result, **businesses face a practical challenge: they need to do their part to protect and restore nature, but the range of possible actions is complex.** Terms such as offsets, counterbalancing, restoration, remediation, additional conservation actions and nature contributions are all used inconsistently or interchangeably to describe different positive actions to uplift biodiversity. **Without clearer distinctions between these approaches, companies may struggle to design coherent strategies that deliver necessary outcomes, select a suite of actions that fit the situation, or communicate their role in nature recovery with confidence.**

This briefing summarises the approach developed in our recent paper, [A typology of corporate actions for a nature-positive future \[4\]](#). The typology helps businesses understand the different types of positive action that can form part of a corporate biodiversity strategy, how those actions relate to a company's negative impacts and responsibilities, and what kinds of terminology may be appropriate when communicating these actions. **It aims to support clearer decision-making, robust strategy design and more transparent communication about corporate action for nature.**

A typology of corporate actions for a nature positive future

The typology laid out here helps businesses clearly identify the types of action they are taking (or could take) to address biodiversity loss in their corporate strategy.

It leads users to several different **scenarios** in which a business might find itself when taking positive actions for biodiversity. Each scenario is associated with different action types and terminologies which are appropriate – dependent on a series of key factors to understand the business's context.

We propose a **decision tree** that helps you and your business understand your current situation, based around four key factors:

- The scope of your strategy (e.g., what you are taking responsibility for),
- The sources of biodiversity loss,
- How the biodiversity gains from your company actions relate to those losses, and
- The uncertainties involved in quantifying both losses and gains.

Once these factors are understood, it leads you to the relevant scenario, outlines the type of action that might be appropriate, and how it fits within the wider suite of positive actions available as you develop your biodiversity strategy.

Businesses wishing to contribute towards a nature-positive future will need to implement a suite of actions from offsets to additional conservation actions. We anticipate that clarity on how each of these actions contributes to the business's nature positive journey, as well as on the language that can be used to describe these actions, will help to direct corporate nature action towards more effective contributions to the global goals of nature recovery. This will increase your confidence in communicating biodiversity actions and reduce the risks associated with inappropriate actions and ineffective communication.

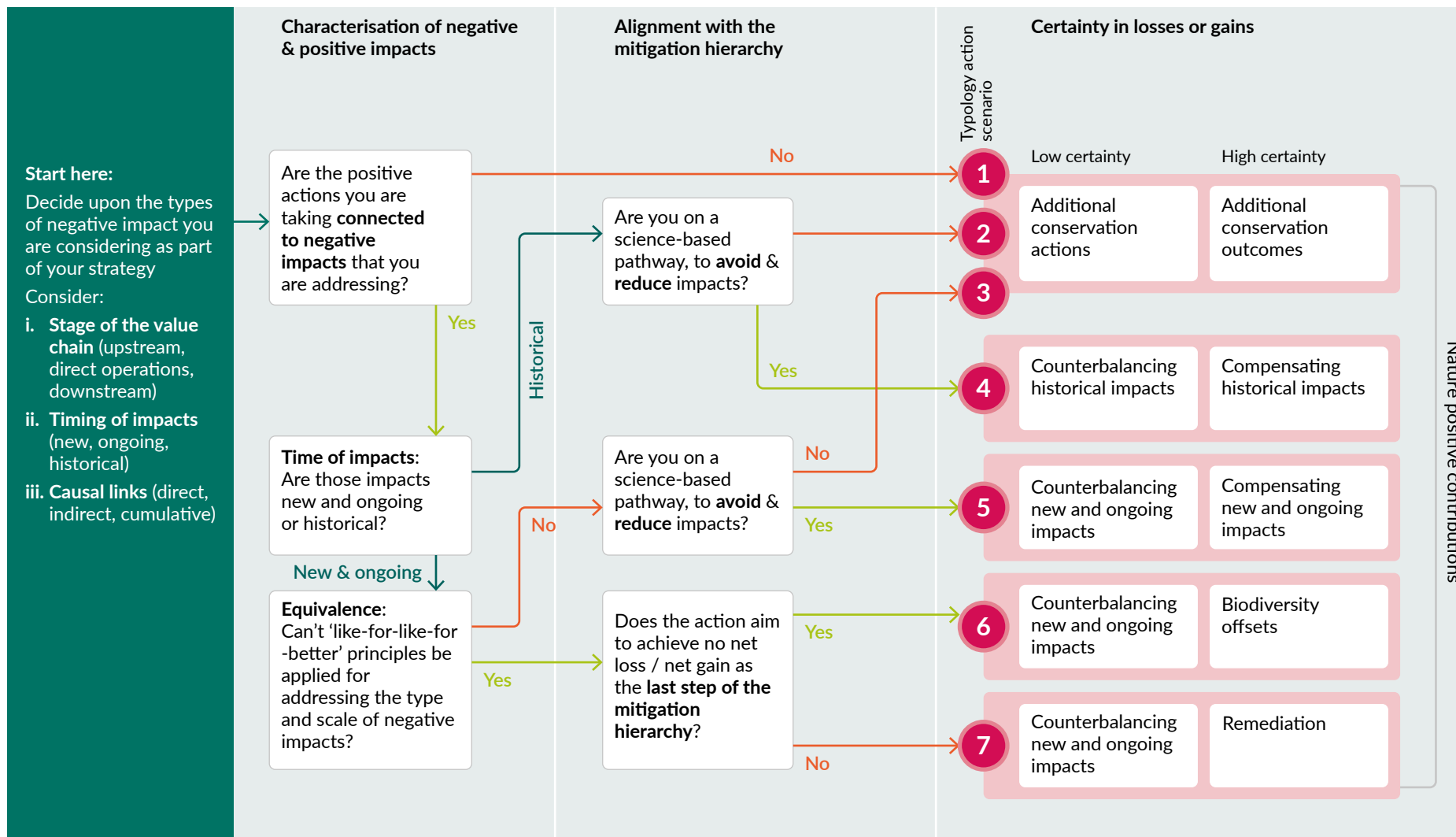


Figure 1: Decision tree for use in deciding how different positive actions can contribute to a business's nature positive journey.

Important questions to understand your biodiversity actions

The questions below sequentially take you through the decision tree process to classify and articulate actions for biodiversity. The decision tree may be useful at various stages in the corporate biodiversity strategy journey, for example when you are:

- Developing an initial biodiversity strategy, and wanting to take some positive actions to benefit nature.
- Conducting a review of existing actions in a strategy and identifying gaps.
- Identifying a higher level of ambition for existing actions and what may be needed to achieve them.
- Communicating new or existing strategic actions to senior stakeholders.

Scope of the strategy

Question 1: What is the scope of your biodiversity strategy?

If you're just beginning your journey, you will need to be clear about which impacts are included in your biodiversity strategy. Many businesses already take action to address direct and indirect biodiversity impacts associated with sites that they own, or to improve biodiversity in these places. Businesses are increasingly expanding their scope to include actions to address impacts within their value chains and investments.

The scope could be framed as including or excluding: direct operational impacts, upstream and downstream value-chain impacts, induced impacts (also called indirect impacts), and impacts that occurred before the chosen baseline year (e.g., historical impacts).

This scope-setting decision has major implications for the actions required, the level of evidence needed, amount of resources and ambition required, and the claims a business can credibly make. A narrow scope may focus action on measurable site-level impacts, while a broader scope may require a suite of actions across supply chains, landscapes, investments and historical impacts.

Being explicit about your scope from the outset helps communicate transparently in order to avoid misunderstandings and accusations of greenwashing.

A clear scope also helps design coherent strategies, where actions are comprehensively aligned with nature-positive goals and addressing important negative impacts – which is particularly important for expanding the accountability in corporate biodiversity strategies beyond traditional site-based approaches [\[3\]](#).

Question 2: Is the action addressing specific negative biodiversity impact(s)?

The next question to consider is if the positive action being proposed is in any way connected to negative impacts that are being caused by your company. For example, if actions are being taken with the aim of offsetting known impacts, or to do something about impacts embedded in value chains, then these would count as connected to a negative impact. If the actions are not connected, this would lead to Scenario 1.

Additional conservation actions (ACAs) is a term often been applied to actions that are unconnected to impacts, but which create additional benefits for nature.¹ Examples include traditional conservation interventions in and around a company's area of interest, philanthropic donations, investment in conservation education programs, research initiatives, or funding for non-profit organisations working in areas or topics of interest to the company. The definition of ACAs, like many other terms, is still in flux as industry guidance evolves – so, to avoid misinterpretation, it is important to continue to clarify the situational factors underlying each action.

If actions are connected to negative impacts, this leads to the next question.

Question 3: What type of negative impact is being addressed?

Given your action is connected to a negative impact, you should then consider what type of negative impact is being addressed by the action.

This includes: the stage of the value chain at which the impact occurs (upstream, direct operational sites, or downstream of company operations), the causal link to company activities (e.g., is the impact directly caused by the company, or is it an induced impact arising indirectly from the company's activities), and the location (if known).

Understanding the types of impact being addressed is important for characterising appropriate actions to address them, and characterising the associated levels of uncertainty.

Question 4: What is the timing of the negative impact?

Next, it is important to consider the timing of the impacts being addressed. Is the action being used to address new and ongoing impacts on biodiversity after a specific cut-off-date ("baseline year"), or is it aiming to address historical impacts caused by the organisation prior to the baseline year?

1 See the following report for more information on Additional Conservation Actions. Leitch et al (2026) Navigating additional conservation actions for nature positive contributions. IUCN IMEC Working Group. doi: [10.5281/zenodo.20054761](https://doi.org/10.5281/zenodo.20054761)

How do the biodiversity gains relate to these losses?

Question 5: Are the biodiversity gains equivalent to the biodiversity losses?

For actions aiming to address new and ongoing impacts, it is then important to ask if the actions are aiming to deliver gains that are equivalent to the losses in both type and scale.

If this is the case, then it opens up the opportunity for biodiversity offsets as part of your strategy. Equivalence is an important principle of offsetting that needs to be met for claims of offsetting impact [5].

Alignment with the mitigation hierarchy

Question 6: What stage of the mitigation hierarchy are you at?

The stage of the mitigation hierarchy at which positive actions for nature are being taken influences whether an action might be seen as appropriate, or not, as part of your strategy.

For example, providing a donation to a local conservation NGO may be a good additional conservation action, if labelled as such, and ideally applied after the mitigation hierarchy. But if this was labelled as an offset, or done before any action was taken to avoid and minimize impacts, then the same action could be seen as inappropriate.

Certainty in losses and gains

Question 7: How much uncertainty do you have in loss and gain estimates?

Lastly, you will need to classify actions within each scenario depending on how well the biodiversity losses and gains are estimated.

For example, if uncertainty in losses and gains in Scenario 6 are low, then biodiversity offsets could be an appropriate label as we can be very certain that biodiversity gains are addressing well established losses. However, if uncertainty in losses is very high, as might be the case for many value-chain impacts, then using the term offsets may be inappropriate. This is because of the large uncertainty about whether the scale or location of gains adequately compensates for losses.

#	Scenario: Taking actions...	Uncertainty in losses / gains	Action type
1	...unconnected to impacts	High	Additional conservation actions
		Low	Additional conservation outcomes
2	... to address historical impacts, without science-based plans to reduce new and ongoing impacts.	High	Additional conservation actions
		Low	Additional conservation outcomes
3	... to address new and ongoing impacts, not following like-for-like principles, and without a plan to reduce impacts.	High	Additional conservation actions
		Low	Additional conservation outcomes
4	... to address historical impacts, alongside science-based plans to reduce new and ongoing impacts.	High	Counterbalancing historical impacts
		Low	Compensation for historical impacts
5	... to address new and ongoing impacts, not following like-for-like principles, with a science-based plan to reduce impacts.	High	Counterbalancing new and ongoing impacts
		Low	Compensation for new and ongoing impacts
6	... to address new and ongoing impacts, following like-for-like principles, and aiming to achieve NNL or NG goals.	High	Counterbalancing new and ongoing impacts
		Low	Biodiversity offsets
7	... to address new and ongoing impacts, following like-for-like principles, but where NNL is not possible.	High	Counterbalancing new and ongoing impacts
		Low	Remediation

Example 1: A mining company addressing residual site-level impacts

A multinational mining company is developing a new mine in an area of high biodiversity value. The company has undertaken detailed environmental and social impact assessment, redesigned parts of the project to avoid sensitive habitats, reduced the footprint of supporting infrastructure, and committed to restore temporarily disturbed areas after construction. However, even after these avoidance, minimisation and restoration measures, the project is expected to leave some residual impacts on particular habitats and species.

The company has a relatively good understanding of the location, type and scale of the residual losses, meaning it can design conservation actions that are closely matched to those impacts. For example, it may invest in protecting and restoring the same habitat type in a nearby landscape, with a quantified target to deliver No Net Loss (NNL) or Net Gain for the affected biodiversity features. Under the typology, this is likely to be classified as a **biodiversity offset (Scenario 6)**, provided that like-for-like or better principles are followed, the mitigation hierarchy has been properly applied, and uncertainty in both losses and gains is low.

What this shows: Offsetting is most defensible where impacts are specific, measurable and attributable, and where the company can demonstrate that equivalent or better biodiversity gains are likely to be achieved.



Example 2: A food and retail company acting on uncertain value-chain impacts

A large food and retail company sources agricultural ingredients from several regions where habitat conversion, water use and pesticide application place significant pressures on biodiversity. The company has begun shifting some procurement to certified suppliers, changing high-impact ingredients in selected product lines, and engaging suppliers to improve production practices. However, its awareness of farm-level sourcing locations remains incomplete, meaning the exact location, scale and significance of many impacts are still uncertain.

The company wants to take positive action for biodiversity while it improves traceability and reduces impacts. It invests in landscape restoration and habitat protection initiatives in regions from which it is likely to source, focusing on ecosystems and species that are plausibly affected by its supply chains. Given that losses and gains cannot yet be matched with confidence, and that the company's quantified biodiversity footprint remains highly uncertain, the typology would classify this as **counterbalancing new and ongoing impacts** (Scenario 5), rather than offsetting or compensation.

What this shows: When value-chain impacts are important but difficult to measure, companies can still act, but need to communicate carefully, avoid overclaiming, and pair positive actions with efforts to reduce uncertainty and address impacts at the source.



Example 3: A technology company supporting innovation for nature recovery

A global technology company has a growing interest in contributing to broader nature recovery as part of its sustainability strategy. Alongside work to reduce its own operational impacts, such as improving energy efficiency, water stewardship and responsible sourcing of materials, the company decides to invest in research and development that could improve restoration outcomes across the wider economy.

For example, it funds partnerships with universities, conservation organisations and start-ups to test new monitoring technologies, improve restoration techniques and develop tools that help practitioners assess biodiversity recovery more reliably. While these actions may create important long-term benefits for conservation, they are not designed to address a specific biodiversity loss caused by the company, and the eventual biodiversity outcomes may be indirect or difficult to quantify. Under the typology, this would be classified as an **additional conservation action (Scenario 1)**.

What this shows: Businesses can contribute to a nature-positive future even when actions are not directly linked to their own impacts, but these actions should be clearly presented as broader contributions rather than as compensation for harm, and should ideally be put in place alongside compensation measures to address their own impacts.



Example 4: A university combining multiple action types into one biodiversity strategy

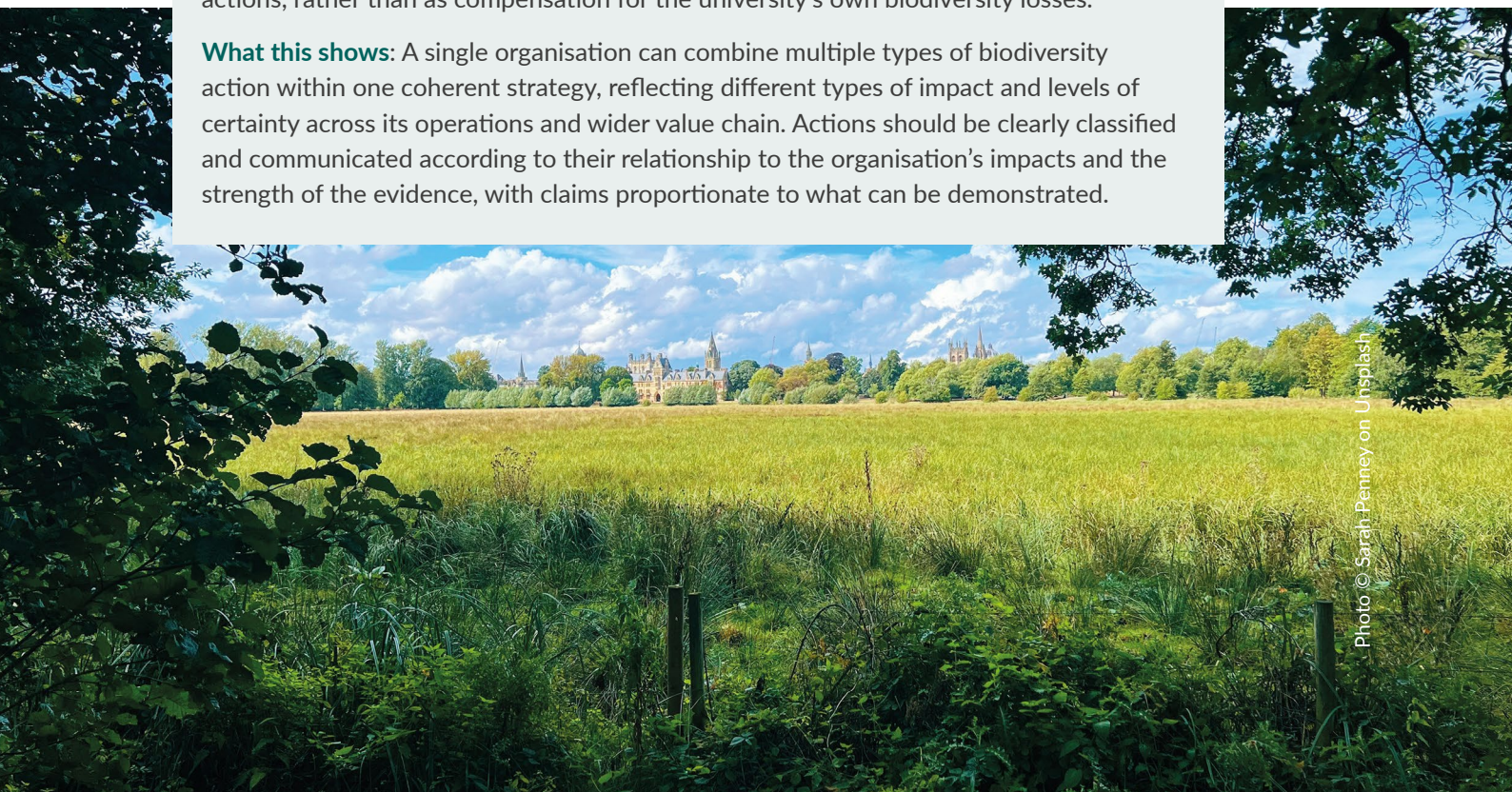
A large university is developing a biodiversity strategy aligned with the global nature-positive goal. Its estate includes teaching buildings, laboratories, student accommodation, historic grounds, development sites and surrounding landholdings. Its wider footprint also includes food procurement, construction materials, research activity (e.g., lab activities, fieldwork), investments and pension funds. The university is designing a suite of actions to address different types of biodiversity impact with varying levels of certainty.

For direct impacts on campus, the university applies the mitigation hierarchy. It avoids and minimises harm where possible in new developments, restores temporarily affected areas following construction, and uses carefully designed habitat creation or restoration on its landholdings to address residual site-level impacts. Where losses and gains are well understood and ecologically matched, these actions can be classified as **biodiversity offsets** or **remediation**.

The university also recognises that some of its largest impacts may occur beyond the campus, including through food supply chains, construction materials, equipment used in research, farmland leases and investment portfolios. These impacts are harder to trace and quantify, but the university begins by using life cycle assessment, supplier engagement, lease conditions and investment screening to better understand and reduce its footprint (for example by working with tenant farmers to reduce biodiversity impacts). Alongside these measures, it supports landscape restoration in regions linked to high-impact commodities. Because the exact losses and gains cannot yet be matched with confidence, these actions are best described as counterbalancing value-chain or landholding-related impacts.

Finally, the university takes actions that are not designed to address a specific impact, but which support wider nature recovery. It funds research on biodiversity monitoring and supply-chain impacts, runs education programmes with local communities, and encourages staff and students to volunteer with local conservation organisations. These activities are valuable, but they should be communicated as additional conservation actions, rather than as compensation for the university's own biodiversity losses.

What this shows: A single organisation can combine multiple types of biodiversity action within one coherent strategy, reflecting different types of impact and levels of certainty across its operations and wider value chain. Actions should be clearly classified and communicated according to their relationship to the organisation's impacts and the strength of the evidence, with claims proportionate to what can be demonstrated.



The scenarios outlined above can help businesses classify a suite of actions through which they can contribute to a nature-positive future. After impacts have been avoided and minimised as much as possible, a combination of other types of action (offsets, reclamation, counterbalancing and additional conservation actions) can together form important components of an effective biodiversity strategy.

However, a clear set of principles should also be followed when designing, reporting and prioritising positive action for nature:

1. Be clear about what the business is responsible for

Corporate biodiversity strategies should clearly state which impacts, activities, geographies, value-chain stages and timeframes the business is taking responsibility for. Where responsibility is shared with suppliers, customers, governments or other actors, companies should explain how that responsibility has been allocated and why they consider the chosen approach to be fair and proportionate.

2. Use transparent and consistent baselines

Credible action depends on clear baselines against which impacts and progress are assessed. Businesses should justify their chosen baseline, apply it consistently across different parts of the strategy, and be transparent about baselines used and any time lags between setting targets and achieving reductions in impact.

3. Prioritise avoidance and reduction before compensation

Positive actions for biodiversity are most robust when they are grounded in the mitigation hierarchy [6]. Businesses should first avoid and minimise negative impacts as far as possible, then restore affected biodiversity where feasible, before relying on actions intended to compensate for residual impacts, such as offsets, remediation or counterbalancing. Implementing earlier stages of the hierarchy decreases the risk of positive actions being negatively perceived, and produces more robust biodiversity outcomes.

4. Act cautiously and transparently where evidence is uncertain

Many biodiversity impacts, particularly those in value chains or associated with historical and indirect effects, are difficult to measure with confidence. Where uncertainty is high, businesses should take a precautionary approach, clearly communicate the limitations of available evidence, and commit to improving data, traceability, transparency and monitoring over time. Uncertainty should not, however, be used as a reason to delay actions that can reasonably be taken to avoid or reduce negative impacts on biodiversity.

5. Avoid unintended social or environmental trade-offs

Actions designed to benefit biodiversity should not create avoidable harm to people or communities, or undermine other environmental priorities. There should be a clear evidence base linking actions to expected biodiversity outcomes, with full consideration of the potential for indirect effects and social/environmental co-benefits or trade-offs.

Businesses should assess possible trade-offs early, engage relevant stakeholders where appropriate, and design actions that are acceptable to local stakeholders while supporting positive outcomes for nature alongside wider sustainability objectives.

6. Make actions as ecologically relevant as possible

Where actions are intended to address specific biodiversity losses, the resulting gains should correspond as closely as possible to those losses in ecological terms. Like-for-like or better approaches should be prioritised where impacts are sufficiently well understood. Where ecological equivalence cannot be demonstrated, businesses should clearly communicate the limits of comparability and avoid overstating what the action achieves.

- 1 IPBES (2026). Summary for policymakers of the methodological assessment report on the impact and dependence of business on biodiversity and nature's contributions to people. Jones M., Polasky S., Rueda X., Brooks S., Carter Ingram J., Egoh B.N., von Hase A., Kohsaka R., Kulak M., Leach K., Loyola R., Mandle L., Rodriguez-Osuna V., Schaafsma M. and Sonter L.J. (eds.). IPBES secretariat, Bonn, Germany. doi: [10.5281/zenodo.15369060](https://doi.org/10.5281/zenodo.15369060)
- 2 CSBI (2015). [A cross-sector guide for implementing the mitigation hierarchy.](#)
- 3 Booth, H., Milner-Gulland, E.J., McCormick, N., & Starkey, M. (2024). Operationalizing transformative change for business in the context of nature positive. *One Earth*, 7(7), 1235-1249. doi: [10.1016/j.oneear.2024.06.003](https://doi.org/10.1016/j.oneear.2024.06.003)
- 4 Bang, A.H.Y, White, T.B., Bennun, L., Booth, H., Bromwich, T., Bull, J.W., Farrelly, E., Martin, R., Milner-Gulland, E.J., Starkey, M., & Sonter, L.J. (2026). A typology of corporate actions for a nature-positive future. *Business Strategy and the Environment*. doi: [10.1002/bse.71373](https://doi.org/10.1002/bse.71373).
- 5 BBOP (2012) [Standard on biodiversity offsets](#)
- 6 Milner-Gulland, E.J., Addison, P., Arlidge, W.N., Baker, J., Booth, H., Brooks, T., ... & Watson, J. E. (2021). Four steps for the Earth: mainstreaming the post-2020 global biodiversity framework. *One Earth*, 4(1), 75-87. doi: [10.1016/j.oneear.2020.12.011](https://doi.org/10.1016/j.oneear.2020.12.011)

The Biodiversity Consultancy

The Biodiversity Consultancy exists to bridge the worlds of business and biodiversity. Our work aims to accelerate organisations' journeys towards nature positive futures. The Biodiversity Consultancy was born of a very clear premise: in the future, all businesses will need to think, operate and act with respect to nature and biodiversity. For more information visit www.thebiodiversityconsultancy.com.



ICCS

ICCS is a group of conservation scientists working on applied research at the interface of social and ecological systems. We work in collaboration with non-governmental organisations, practitioners, government agencies and businesses to provide approaches which address key conservation issues in every biome. Our mission is to use cutting-edge conservation science and engagement to inspire societal transformation towards a sustainable future for all.



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About LCNR

The ongoing loss and degradation of nature is one of the greatest challenges of our time. To halt and reverse this global biodiversity decline, the Leverhulme Centre for Nature Recovery was created as a hub for innovative research on nature recovery nationally and worldwide. It brings together experts from disciplines across the University of Oxford, including geography, ecology, social science, finance, economics, psychiatry, anthropology, artificial intelligence, statistics and earth observation. Our team collaborates on a range of projects, working with national and international partners.

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