

DEMAREST

Biodiversity and ESG In Brazil

- 01 Relevant legal frameworks

- 02 What advances were introduced by the 2015 biodiversity legal framework?

- 03 What is considered a Brazilian biodiversity asset?

- 04 What does current legislation require when there is access to biodiversity?

- 05 What if the asset does not belong to brazilian biodiversity?

- 06 Current ESG agenda highlights

- 07 Why does biodiversity matter to the ESG agenda?

- 08 How we can help

Brazil is recognized as the most biodiverse country in the world due to the diversity of biomes present within its territory, particularly the Amazon, the Atlantic Forest, the *Cerrado*¹, and the *Pantanal*².

Brazilian biodiversity assets are already widely used by sectors such as technology, innovation, pharmaceuticals, cosmetics, chemicals, agribusiness, and food, by both domestic and foreign companies, with significant potential for expansion driven by the advancement of the bioeconomy and technological innovation, as well as by growing demand for sustainable solutions based on natural resources.

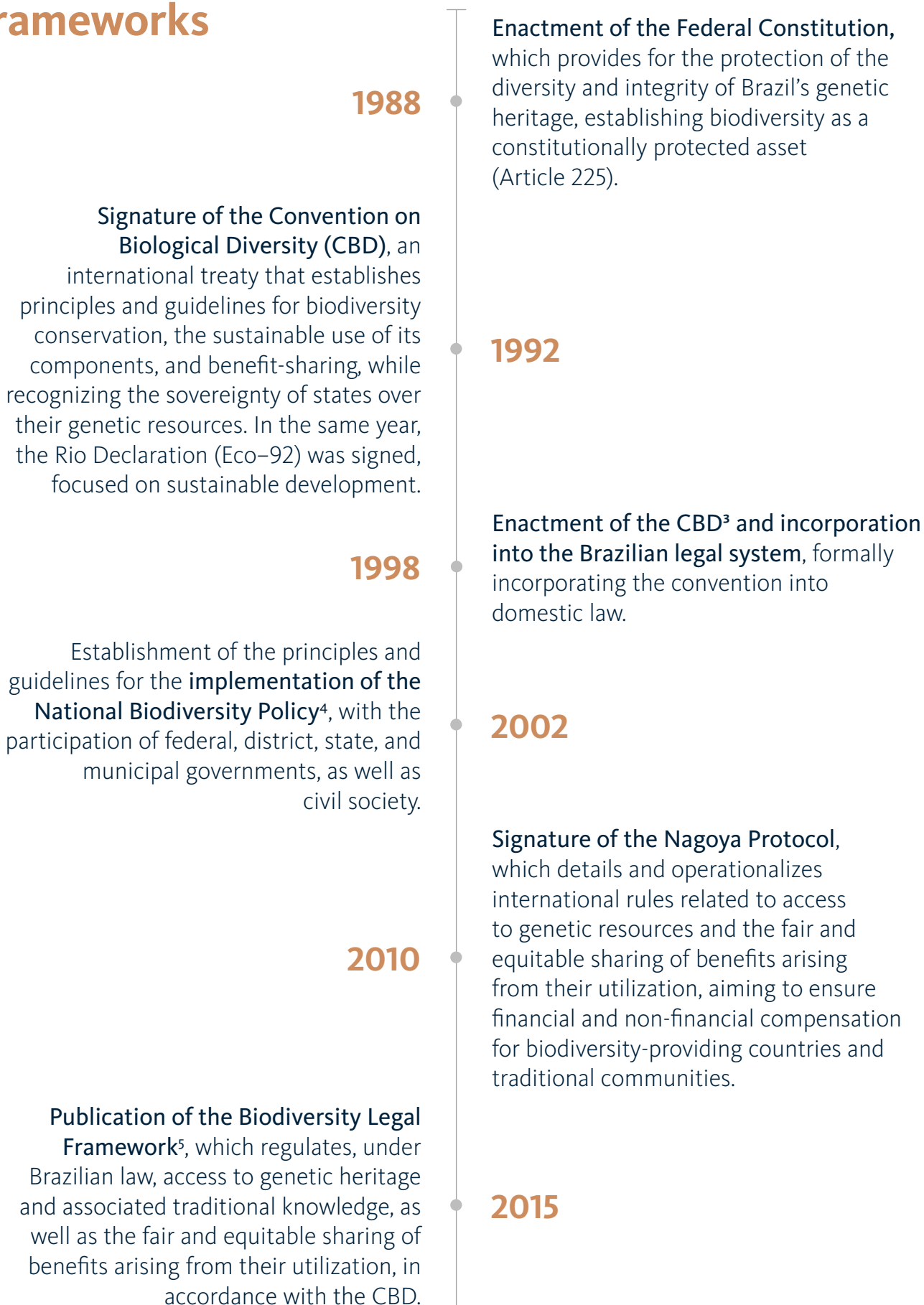
This scenario underscores the importance of strict compliance with the rules governing access to genetic heritage and Associated Traditional Knowledge (*Conhecimento Tradicional Associado – CTA*), as well as benefit-sharing rules, positioning biodiversity as a central element of the ESG agenda and a relevant factor in assessing corporate risks, opportunities, and strategies.

This practical guide brings together the main concepts, regulatory frameworks, and trends relevant to understanding the topic. The material highlights potential legal, regulatory, and reputational impacts, with the objective of helping organizations use biodiversity assets in their activities or incorporate the topic into their corporate strategies.

¹Cerrado: tropical savanna biome covering much of central Brazil and recognized as one of the world's biodiversity hotspots.

²Pantanal: the world's largest tropical wetland, extending across western Brazil and neighboring countries.

Relevant Legal Frameworks







³Decree No. 2,519. | ⁴Decree No. 4,339. | ⁵Law No. 13,123. | ⁶Decree No. 8,772. | ⁷Decree No. 11,865. | ⁸Decree No. 12,485. | ⁹Decree No. 13,014.

What advances were introduced by the 2015 biodiversity legal framework?

- Law No. 13,123 established the **National Benefit-Sharing Fund** (*Fundo Nacional para a Repartição de Benefícios – FNRB*), aimed at enhancing the value of genetic heritage and associated traditional knowledge and promoting their sustainable use. The fund may receive resources from donations, fines, and benefit-sharing, among other sources. These financial resources will be allocated to indigenous peoples, traditional communities, and traditional farmers.
- The law also defined **Associated Traditional Knowledge** (*Conhecimento Tradicional Associado – CTA*) as information or practices of indigenous peoples, traditional communities, or traditional farmers relating to the properties of, or uses associated with, genetic heritage. The topic was specifically addressed by the World Intellectual Property Organization only in 2024, almost a decade after its regulation in Brazil.

What is considered a brazilian biodiversity asset?

- Plant, animal, microbial, or any other species, as well as substances derived therefrom and information of genetic origin, whether living or dead, in whole or in part.
- Species native to Brazil, or domesticated or cultivated exotic species that have naturally developed distinctive characteristics and form spontaneous populations within the country.
- Species found under natural *in situ* conditions within the national territory, continental shelf, territorial sea, or Brazil's exclusive economic zone.

What does current legislation require when there is access to biodiversity?

- Prior informed consent from the provider, in cases involving traditional knowledge associated with genetic heritage.
- Access authorization in cases involving areas indispensable to national security, Brazilian jurisdictional waters, the continental shelf, or Brazil's exclusive economic zone.
- Registration of access and shipment in SisGen.
- Notification to SisGen of a finished product or reproductive material, where applicable.
- Fair and equitable sharing of benefits arising from access, directed toward biodiversity conservation and sustainable use.

What if the asset does not belong to Brazilian biodiversity?

Following the enactment of the Nagoya Protocol in Brazil, companies conducting research and technological development in the country that use biodiversity assets originating from other countries must comply with the provider country's access and benefit-sharing legislation.

In such cases, it is advisable to review the portfolio of assets used by the company in order to identify their center of origin and dispersal. Specific due diligence should also be conducted regarding the legal obligations applicable in each relevant jurisdiction.

Current ESG agenda highlights



Cop Developments

Following the 2026 United Nations Biodiversity Conference (COP17), certain recent developments in the international biodiversity agenda deserve particular attention:

- The advancement of discussions on Access and Benefit-Sharing (ABS) and Digital Sequence Information (DSI).
- The launch of the Cali Fund, aimed at mobilizing resources from the private sector to finance biodiversity conservation.
- The development, by the International Chamber of Commerce (ICC), of a roadmap for the establishment of a multilateral benefit-sharing mechanism.



Corporate Governance

ISO 17298:2025 introduced specific guidelines to support the assessment, management, and response to biodiversity-related impacts and risks. Adoption of these parameters may constitute a competitive advantage, particularly in sectors with high exposure to environmental risks or dependence on ecosystem services. It also helps strengthen environmental and social governance, mitigate reputational risks, and expand access to sustainable finance.

GRI 101: Biodiversity 2024, the new biodiversity disclosure standard issued by the Global Reporting Initiative (GRI), has expanded expectations regarding corporate transparency on biodiversity impacts. The standard focuses on the identification, management, and disclosure of such impacts throughout operations and value chains, including greater location-specific detail.



National Context

The update of EPANB 2025–2030 consolidated targets and guidelines for conservation, sustainable use, and benefit-sharing. The plan directly influences regulatory expectations applicable to companies, particularly regarding the assessment and disclosure of biodiversity-related risks and impacts.

Also noteworthy is Decree No. 13,014, which sought to enable the registration, within SisGen, of activities involving access to Brazilian genetic heritage or traditional knowledge associated with Brazilian biodiversity, carried out by legal entities headquartered abroad through an association agreement with a national scientific and technological research institution, where no scientific collaboration exists between the parties.

The decree clarifies that such arrangement is exclusively instrumental and regulatory in nature, intended to ensure compliance with registration requirements, activity traceability, and interaction with competent authorities, without transferring any technical, scientific, or operational responsibility to the Brazilian institution for activities conducted outside its scope of action or control.

Why does biodiversity matter to the ESG agenda?

Biodiversity has become a strategic element of the ESG agenda. Its influence is reflected across the three pillars of the concept:



In this context, the ESG agenda has explicitly incorporated biodiversity as a central element of corporate governance. This movement has driven the development of international standards that expand expectations regarding due diligence, transparency, and risk management, including technical standards and disclosure requirements that directly affect value chains, access to sustainable financing, and investor assessments.

How we can help



Mapping company activities and assessing compliance with legal obligations governing access to genetic heritage and benefit-sharing.



Analyzing the applicability of legislation over time, considering previous regimes and transitional rules.



Identifying regulatory risks and potential liabilities for the company and its officers, employees, and business partners.



Defining strategies and engaging with competent environmental authorities, such as CGen, Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis (IBAMA), and the Brazilian Public Prosecutor's Office, to regularize, adapt, and defend company activities.



Representing the company's interests in administrative enforcement proceedings, civil and criminal investigations, and public civil actions involving access to genetic heritage, benefit-sharing, and engagement with traditional communities.



Integrating biodiversity into the company's ESG strategy, including the reporting of best practices and the identification of sustainability labels and initiatives.



Incorporating international biodiversity standards into corporate governance, ESG policies, and corporate reporting processes.

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