

This paper deals with the relation between companies and nature, a relation that is not always easy since the natural heritage has traditionally been negatively affected by industry, extractive enterprises and building. A detailed look is taken at what has been done to improve the corporate world's sensitivity with respect to the biodiversity and the conservation of the natural heritage in Catalonia in recent years. One of the problems that is detected is that companies have not yet added the conservation of nature to their core businesses.

In Catalonia there are various initiatives addressed to mitigating the shortcomings shown by companies in the sphere of ecology and nature. These are programmes which receive the support of institutions or of private initiative but, despite the effort devoted to them, their results are hardly encouraging since, taken as a whole, they are merely incidental. Even so, it is considered that some of these initiatives form a good base for advancing towards a more sustainable future, above all if they are assisted by an environmental taxation system that incentivises the conservation of nature and penalises its destruction.