



CI-12

El enfoque LEAP. Gestión de los riesgos y oportunidades relacionados con la naturaleza

Sala Conama Innova

4 de diciembre de 2024



1 — Introducción a los riesgos de la naturaleza.

David Álvarez, director ejecutivo de Ecoacsa

- I. **Presentación del marco TNFD**
- II. **Importancia del enfoque LEAP**
- III. **Detalle del enfoque LEAP**

2 — Aplicación del enfoque LEAP. Dinámica participativa

David Álvarez, Ricardo Fernández, consultor en Biodiversidad y Capital Natural (Ecoacsa)

María Paz Xabier, *Manager* Sostenibilidad, Aitana Agulló, *Senior Consultant*, Alba Sarmiento, *Consultant*, Paula Bernal, *Consultant* – Sostenibilidad (Minsait)

3 — Herramientas de utilidad para la aplicación del enfoque LEAP (Reads)

Isaac Nájera, ESG Senior Manager, IT & D Corporate Reads Product Owner
REPSOL



01

Introducción a los riesgos de la naturaleza





Introducción a los riesgos de la naturaleza

El deterioro de la salud y la resiliencia
de los sistemas terrestres...



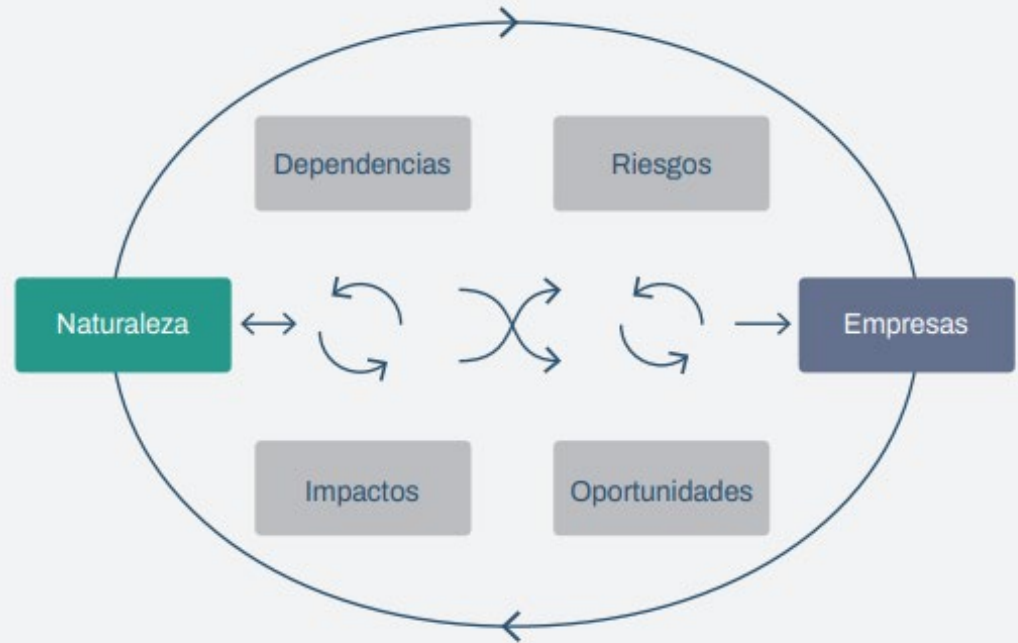
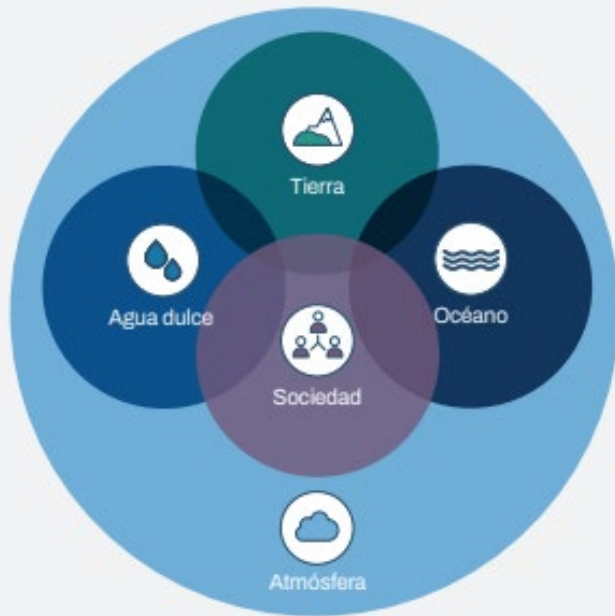
...se refleja claramente en
las percepciones del riesgos

10 años

- 1 Fracaso de la mitigación del cambio climático
- 2 Fracaso de la adaptación al cambio climático
- 3 Catástrofes naturales y fenómenos meteorológicos extremos
- 4 Pérdida de biodiversidad y colapso de los ecosistemas
- 5 Migración involuntaria a gran escala
- 6 Crisis de recursos naturales
- 7 Erosión de la cohesión social y polarización de la sociedad
- 8 Ciberdelincuencia e inseguridad cibernética generalizadas
- 9 Confrontación geoeconómica
- 10 Incidentes de daños medioambientales a gran escala



Introducción a los riesgos de la naturaleza





Introducción a los riesgos de la naturaleza

Gobernanza

Divulgar la gobernanza de la organización con respecto a las dependencias, los impactos, los riesgos y las oportunidades relacionados con la naturaleza.

Divulgaciones recomendadas

A. Describir la supervisión que ejerce el consejo de administración sobre las dependencias, los impactos, los riesgos y las oportunidades relacionados con la naturaleza.

B. Describir el papel que desempeña la dirección en el análisis y la gestión de las dependencias, los impactos, los riesgos y las oportunidades relacionados con la naturaleza.

C. Describir las políticas y actividades de participación de la organización en materia de derechos humanos, y la supervisión por parte del consejo de administración y la dirección, con respecto a los pueblos indígenas, las comunidades locales, los afectados y otras partes interesadas, en el análisis y la respuesta de la organización ante las dependencias, impactos, riesgos y oportunidades relacionados con la naturaleza.

Estrategia

Divulgar los efectos de las dependencias, impactos, riesgos y oportunidades relacionados con la naturaleza sobre el modelo de negocio, la estrategia y la planificación financiera de la organización cuando esta información sea material.

Divulgaciones recomendadas

A. Describir las dependencias, los impactos, los riesgos y las oportunidades relacionados con la naturaleza que la organización ha identificado a corto, medio y largo plazo.

B. Describir el efecto que las dependencias, impactos, riesgos y oportunidades relacionados con la naturaleza han tenido en el modelo de negocio, la cadena de valor, la estrategia y la planificación financiera de la organización, así como los planes o análisis de transición existentes.

C. Describir la resiliencia de la estrategia de la organización para los riesgos y oportunidades relacionados con la naturaleza teniendo en cuenta los diferentes escenarios.

D. Divulgar los sitios donde existan activos o actividades en las operaciones directas de la organización y, si es posible, en la(s) cadena(s) de valor inicial(es) y final(es) que cumplan los criterios para ser sitios prioritarios.

Gestión de riesgos e impactos

Describir el proceso utilizado por la organización para identificar, analizar, priorizar y supervisar las dependencias, impactos, riesgos y oportunidades relacionados con la naturaleza.

Divulgaciones recomendadas

A(i) Describir los procesos de la organización para identificar, analizar y priorizar las dependencias, los impactos, los riesgos y las oportunidades relacionados con la naturaleza en sus operaciones directas.

A(ii) Describir los procesos de la organización para identificar, analizar y priorizar las dependencias, los impactos, los riesgos y las oportunidades relacionados con la naturaleza en su(s) cadena(s) de valor inicial(es) y final(es).

B. Describir los procesos utilizados por la organización para gestionar las dependencias, los impactos, los riesgos y las oportunidades relacionados con la naturaleza.

C. Describir cómo se integran los procesos para identificar, analizar, priorizar y supervisar los riesgos relacionados con la naturaleza en la gestión general de riesgos de la organización.

Métricas y objetivos

Divulgar las métricas y los objetivos utilizados para analizar y gestionar las dependencias, los impactos, los riesgos y las oportunidades materiales relacionados con la naturaleza.

Divulgaciones recomendadas

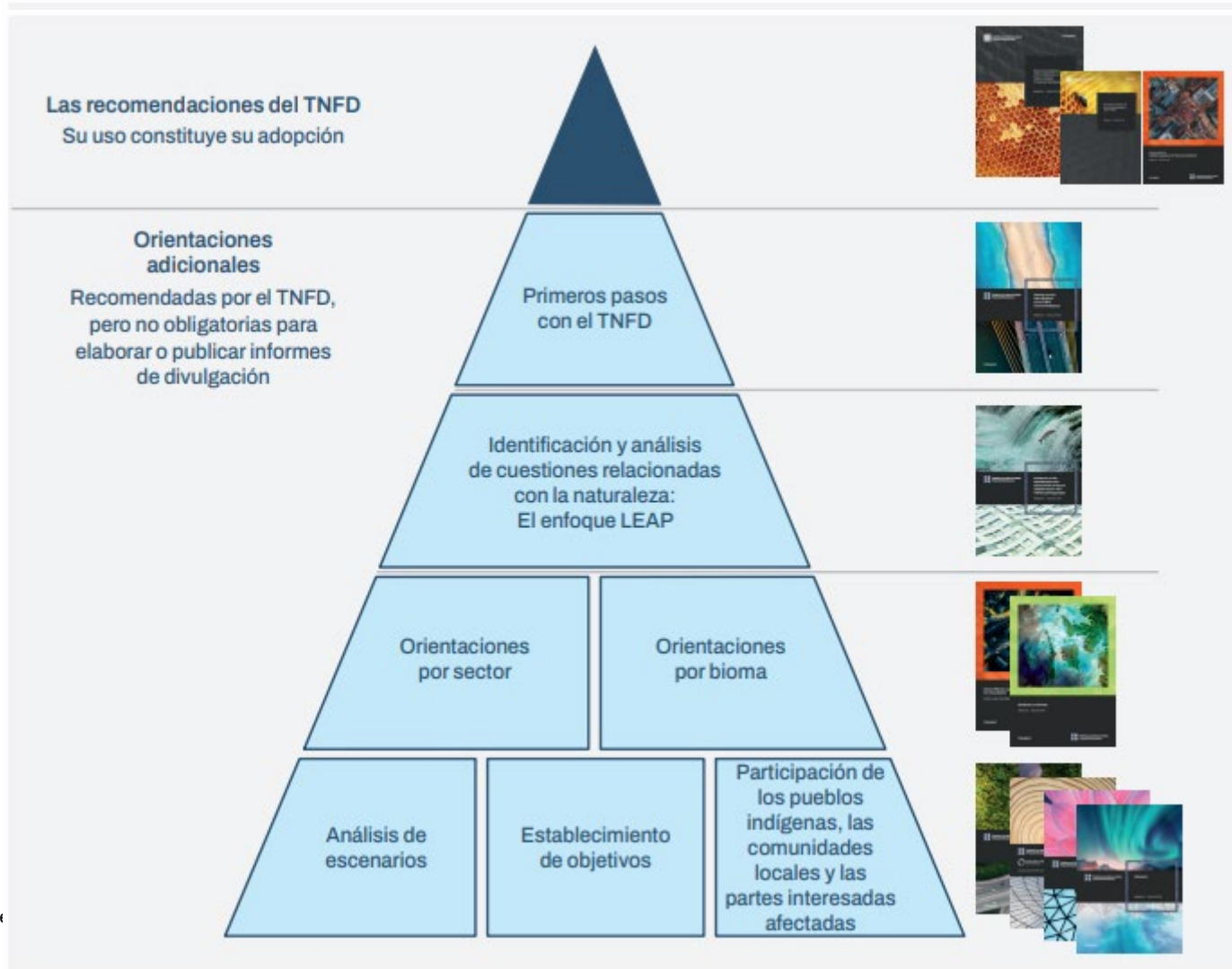
A. Divulgar las métricas utilizadas por la organización para analizar y gestionar los riesgos y las oportunidades materiales relacionados con la naturaleza según su estrategia y su proceso de gestión de riesgos.

B. Divulgar las métricas utilizadas por la organización para analizar y gestionar las dependencias y los impactos en la naturaleza.

C. Describir los objetivos y las metas utilizados por la organización para gestionar las dependencias, los impactos, los riesgos y las oportunidades relacionados con la naturaleza, así como el rendimiento en relación con ellos.

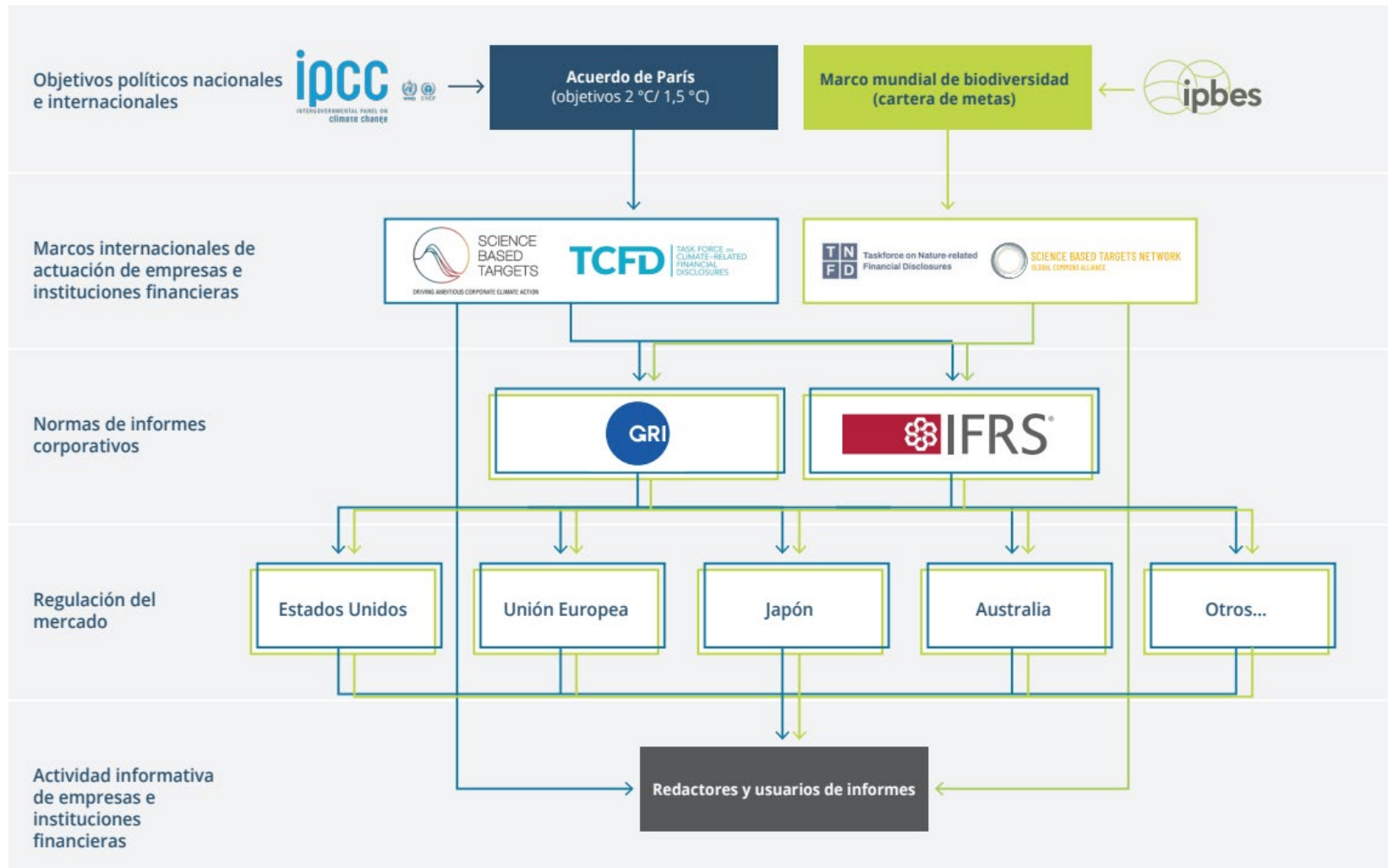


Introducción a los riesgos de la naturaleza





Introducción a los riesgos de la naturaleza





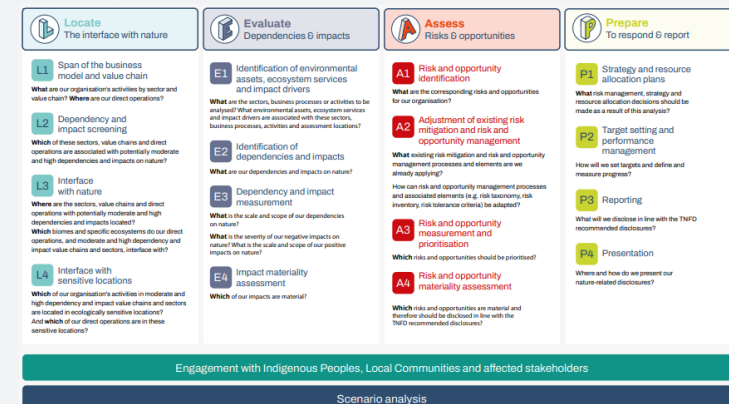
El marco LEAP

¿Cómo identificar, evaluar, gestionar y divulgar las cuestiones relacionadas con la naturaleza?

En respuesta a ello, el TNFD ha desarrollado un enfoque integrado para la evaluación de las cuestiones relacionadas con la naturaleza.

Está diseñado para su uso por organizaciones de todos los tamaños y en todos los sectores y geografías. Este enfoque de evaluación integrado se denomina enfoque LEAP (Localizar, Evaluar, Evaluar y Preparar). LEAP implica cuatro fases:

- Localiza tu interfaz con la naturaleza;
- Evalúe sus dependencias e impactos en la naturaleza;
- Evalúe sus riesgos y oportunidades relacionados con la naturaleza; y
- Prepararse para responder a las cuestiones relacionadas con las divulgaciones recomendadas



Scoping

A quick, high-level preliminary scan of internal and external data and reference sources to generate a hypothesis about the organisation's potential nature-related dependencies, impacts, risks and opportunities to define the parameters for a LEAP assessment and to ensure managers and the assessment team are aligned on goals and timelines.

Generate a working hypothesis

What are the organisation's activities where there are likely to be material nature-related dependencies, impacts, risks and opportunities?

Aligning on goals and resourcing

Given the current level of capacity, skills and data within the organisation and given organisational goals, what are the resource (financial, human and data) considerations and time allocations required and agreed for undertaking an assessment?



Locate

The interface with nature

L1 Span of the business model and value chain

What are our organisation's activities by sector and value chain? **Where** are our direct operations?

L2 Dependency and impact screening

Which of these sectors, value chains and direct operations are associated with potentially moderate and high dependencies and impacts on nature?

L3 Interface with nature

Where are the sectors, value chains and direct operations with potentially moderate and high dependencies and impacts located?
Which biomes and specific ecosystems do our direct operations, and moderate and high dependency and impact value chains and sectors, interface with?

L4 Interface with sensitive locations

Which of our organisation's activities in moderate and high dependency and impact value chains and sectors are located in ecologically sensitive locations?
And which of our direct operations are in these sensitive locations?



Evaluate

Dependencies & impacts

E1 Identification of environmental assets, ecosystem services and impact drivers

What are the sectors, business processes or activities to be analysed? What environmental assets, ecosystem services and impact drivers are associated with these sectors, business processes, activities and assessment locations?

E2 Identification of dependencies and impacts

What are our dependencies and impacts on nature?

E3 Dependency and impact measurement

What is the scale and scope of our dependencies on nature?

What is the severity of our negative impacts on nature? What is the scale and scope of our positive impacts on nature?

E4 Impact materiality assessment

Which of our impacts are material?



Assess

Risks & opportunities

A1 Risk and opportunity identification

What are the corresponding risks and opportunities for our organisation?

A2 Adjustment of existing risk mitigation and risk and opportunity management

What existing risk mitigation and risk and opportunity management processes and elements are we already applying?

How can risk and opportunity management processes and associated elements (e.g. risk taxonomy, risk inventory, risk tolerance criteria) be adapted?

A3 Risk and opportunity measurement and prioritisation

Which risks and opportunities should be prioritised?

A4 Risk and opportunity materiality assessment

Which risks and opportunities are material and therefore should be disclosed in line with the TNFD recommended disclosures?



Prepare

To respond & report

P1 Strategy and resource allocation plans

What risk management, strategy and resource allocation decisions should be made as a result of this analysis?

P2 Target setting and performance management

How will we set targets and define and measure progress?

P3 Reporting

What will we disclose in line with the TNFD recommended disclosures?

P4 Presentation

Where and how do we present our nature-related disclosures?

Engagement with Indigenous Peoples, Local Communities and affected stakeholders

Scenario analysis

Review
and
repeat

Review
and
repeat



El marco LEAP





02

Aplicación del enfoque LEAP. Dinámica participativa



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HOY

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and
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El marco LEAP



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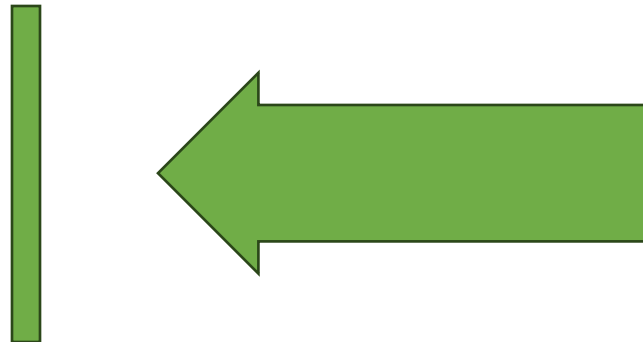
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Dinámica participativa



D. Divulgar los sitios donde existan activos o actividades en las operaciones directas de la organización y, si es posible, en la(s) cadena(s) de valor inicial(es) y final(es) que cumplan los criterios para ser sitios prioritarios.

Ejercicio 1:
¿Cómo determino los sitios prioritarios?
Selecciona un sector de actividad (cualquiera) y dos subsectores



El marco LEAP

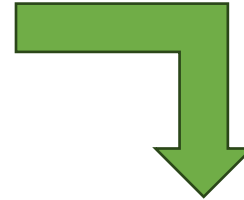
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Exploring Natural Capital Opportunities, Risks and Exposure

Select ISIC Section or ISIC Division (based on the International Standard Industrial Classification of All Economic Activities) to explore dependencies and impacts on natural capital.

ISIC Section ? **ISIC Division**

View: ☒ Dependencies ☐ Impacts

- Enter a ISIC Section - 

EXPLORE

UN  WCMC  UN  environment programme  finance initiative  Global Canopy

<https://encorenature.org/en>



Dinámica participativa



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- **sitios materiales:** sitios en los que una organización ha identificado **dependencias, impactos, riesgos y oportunidades materiales** relacionados con la naturaleza en sus operaciones directas y cadenas de valor iniciales y finales); o



El marco LEAP

SASB Sectors	Dependencies		Impacts							Low High	
			Land use		Water use		Pollution				
	Soil quality	Water quality	Land use	Water use	Air pollution	Solid waste pollution	Soil pollution	Water pollution	AUM (% of total)		
1 Agricultural products and tobacco	High	High	High	High	Low	Low	High	High	2%		
2 Consumer goods	Low	Low	Low	High	Moderate	Low	Moderate	Moderate	5%		
3 Extractives and minerals processing	Low	Moderate	High	High	High	High	Moderate	High	14%		
4 Financials	Low	Low	Low	Low	Low	Low	Low	Low	16%		
5 Food and beverage (ex. agriculture and tobacco)	Low	Moderate	Low	High	Low	Moderate	Low	Low	11%		
6 Health care	Low	High	Low	High	Low	Moderate	High	High	6%		
7 Infrastructure (ex. utilities and generators)	Low	High	High	Low	Low	High	Low	Low	2%		
8 Renewable resources and alternative energy	Low	High	Low	High	Low	Low	High	High	3%		
9 Resource transformation	Low	Low	Low	High	Moderate	High	High	High	6%		
10 Services	Low	Low	Low	Moderate	Low	Low	Moderate	High	12%		
11 Technology and communications	Low	Low	Low	Low	Low	Low	High	High	15%		
12 Transportation	Low	Low	Moderate	High	Moderate	Moderate	High	High	5%		
13 Utilities and electricity generators	High	High	High	High	High	High	High	High	3%		

AUM: Assets under management



Dinámica participativa



D. Divulgar los sitios donde existan activos o actividades en las operaciones directas de la organización y, si es posible, en la(s) cadena(s) de valor inicial(es) y final(es) que cumplan los criterios para ser sitios prioritarios, que serán:

- **sitios materiales:** sitios en los que una organización ha identificado dependencias, impactos, riesgos y oportunidades materiales relacionados con la naturaleza en sus operaciones directas y cadenas de valor iniciales y finales); o
- **sitios sensibles:** sitios en los que los activos o actividades de sus operaciones directas —y, cuando sea posible, las cadenas de valor iniciales y finales— interactúan con la naturaleza en:
 - zonas importantes para la biodiversidad; o
 - zonas de alta integridad de los ecosistemas; o
 - zonas de rápido declive de la integridad de los ecosistemas; o
 - zonas de alto riesgo físico hídrico; o
 - zonas de importancia para la prestación de servicios ecosistémicos, incluidos los beneficios para los pueblos indígenas, las comunidades locales y las partes interesadas.



Dinámica participativa

Area	Criteria	Recommended metrics and reference datasets
Biodiversity importance	Areas of biodiversity importance include, but are not limited to: • Areas protected through legal or other effective means, for example, areas designated as protected areas according to local, national, regional and/or international conventions and agreements, and/or areas conserved through other effective area-based conservation measures (OECMs). • Areas scientifically recognised for importance for biodiversity. • Areas important for species, including threatened species (Critically Endangered, Endangered and Vulnerable at global and/or national and/or regional levels), and/or congregatory, migratory and/or range-restricted or endemic species.	• World Database on Protected Areas (WDPA) and other effective area-based conservation measures (OECMs) that include both legally protected areas of all IUCN management categories and areas recognised by international and regional conventions and agreements (e.g. natural and mixed World Heritage sites, Ramsar Wetlands of International Importance, Natura 2000 sites, regional seas agreements). • Key Biodiversity Areas (that include IPAs, AZEs, IBAs); • Ecologically or Biologically Significant Marine Areas (EBSAs); and • Important Marine Mammal Areas: IMMA e-Atlas – Marine Mammal Protected Areas Task Force. • IUCN Red List of Threatened Species; • Minimum threshold for the Species Threat Abatement and Restoration (STAR) metric; and • Ocean+ Data Viewer marine biodiversity spatial datasets.



Area	Criteria	Recommended metrics and reference datasets
Biodiversity importance	• Areas containing ecosystems that are rare or very localised, highly threatened, important for ecosystem connectivity, and/or associated with key evolutionary processes. • Areas important for ecological connectivity – including important ecological corridors, areas and routes that are important for seasonal migratory patterns and areas that provide adaptive space for species to spread across a landscape in the face of changing environmental conditions.	• IUCN Red List of Ecosystems, seamounts or coastal upwellings; • Ocean+ Habitat datasets such as mangroves, seagrasses, coral reefs; • World Database of Ecological Corridors (upcoming); • Eurasian African Bird Migration Atlas; and • Atlas on Migratory Ungulates (under development by Global Initiative on Ungulate Migrations (GIUM)).
Ecosystem integrity	Ecosystem integrity refers to the extent to which the composition, structure and function of an ecosystem falls within the natural range of variation. It should be characterised at a landscape scale, using an appropriate area of assessment, such as an ecoregion. High integrity locations (both at global scale, and relative to the integrity in the surrounding landscape) are those that may contain large opportunities for safeguarding stocks of environmental assets and maintaining ecosystem service provision, both locally and globally. Areas of rapid decline in integrity represent areas with declining resilience of ecosystem service provision, high exposure to an organisation's dependency-related risks, and potentially at risk of ecological tipping points. This could include areas that have declined to a low state of integrity.	Metrics and datasets that assess all components of ecosystem integrity (composition, structure and function): • EII – Ecosystem Integrity Index; and • IUCN Red List of Ecosystems database. Metrics and datasets that assess selected components of ecosystem integrity: • EAI – Ecosystem Area Index; • EHI – Ecosystem Health Index; • ErII – Ecoregion [Ecosystem] Intactness Index; and • The Natural History Museum – Biodiversity Intactness Index (BII). See additional guidance on the measurement of state of nature in Annex 2 for further guidance on the measurement of ecosystem condition and integrity.



Dinámica participativa

Area	Criteria	Recommended metrics and reference datasets
Ecosystem service delivery importance	• Areas important for delivery of ecosystem service benefits, including to Indigenous Peoples and Local Communities. These include areas in which healthy ecosystems and biodiversity support local livelihoods, areas in which biodiversity and ecosystem services are important for the realisation of human rights, areas that have been traditionally owned, occupied or otherwise used and/or acquired by Indigenous Peoples and Local Communities, and areas of biocultural importance to Indigenous Peoples and Local Communities.	• Indigenous Peoples' and community-conserved territories and areas (ICCAs); • Global Land Governance Index LANDex Indicators; • The Indigenous Navigator; • LandMark (also available in the Global Forest Watch map); • ENCORE (that contains hotspots of natural capital depletion spatial layers); • InVEST (quantifies, maps and values ecosystem services); • TESSA; • Ocean Wealth (maps ocean ecosystem services); and • Critical Natural Asset layers.
Water physical risk	• Area of known high physical water risk, including limited water availability, flooding and poor quality of water. This also includes marine areas with high levels of land-based pollution.	• WRI Aqueduct Water Risk Atlas and Tools; • WWF Water Risk Filter; and • Ocean+ for information on marine biodiversity and critical marine and coastal habitats.



Dinámica participativa (RESULTADOS)

Biodiversity Importance.

Word Data Protected Areas (WDPA). UNEP-WCMC y UICN

Ia
Ib
II
III
IV
V
VI
Not Applicable
Not Assigned
Not Reported

Conservación
WDPA

3
4
5

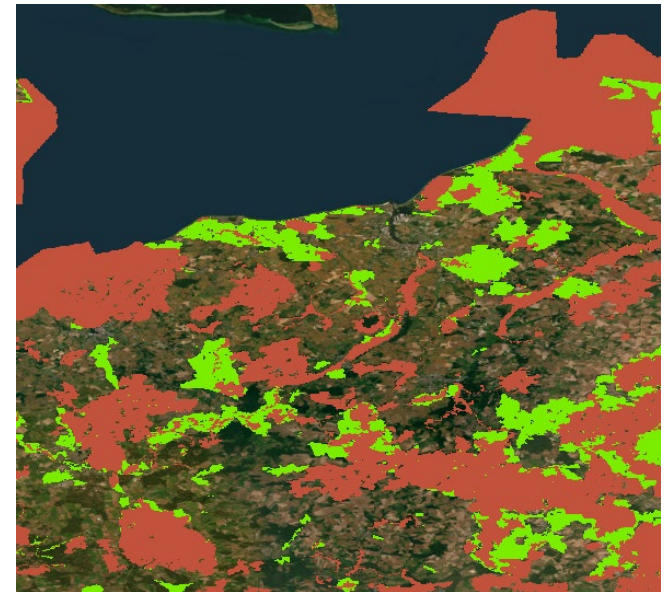
Conservación normalizada
(Indicador Sensibilidad WDPA)



Normalización
Conservación

+

Procesamiento GIS

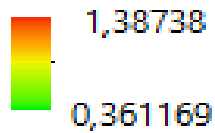




Dinámica participativa (RESULTADOS)

Ecosystem Integrity.

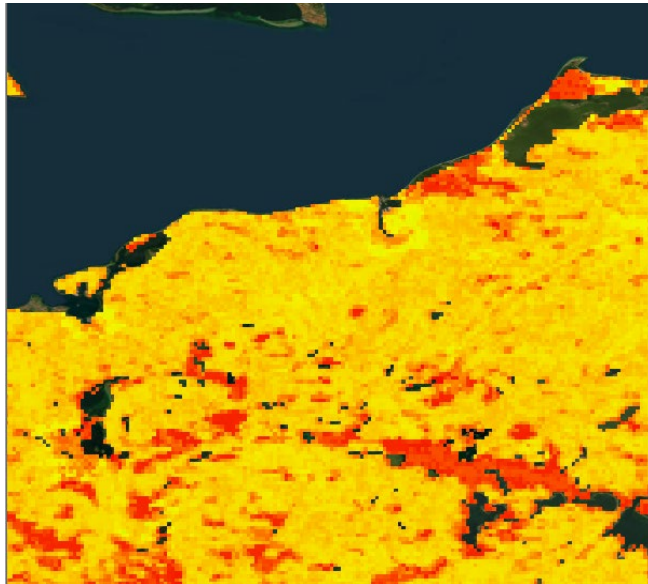
Biodiversity Intact Index (BII). The Natural History Museum



Valor BII



Valor normalizado
(Indicador Sensibilidad BII)



Normalización
Valor

+

Procesamiento GIS





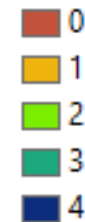
Dinámica participativa (RESULTADOS)

Ecosystem Services Delivery Importance.

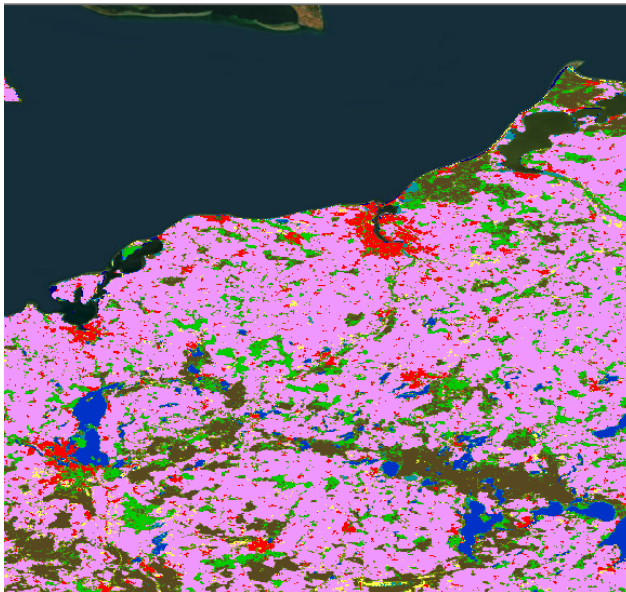
Land Cover and Land Use. Copernicus Land Monitoring Service

No input data available	
Closed forest, evergreen needle leaf	
Closed forest, deciduous needle leaf	
Closed forest, evergreen, broad leaf	
Closed forest, deciduous broad leaf	
Closed forest, mixed	
⋮	

Categoría
del suelo



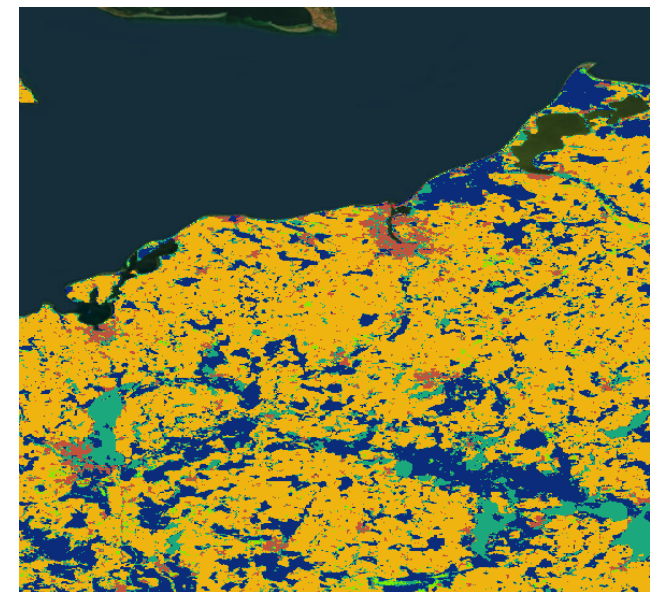
Categoría del suelo para SE
(Indicador Sensibilidad SE)



Normalización
Categoría del suelo
(nº SE)

+

Procesamiento GIS





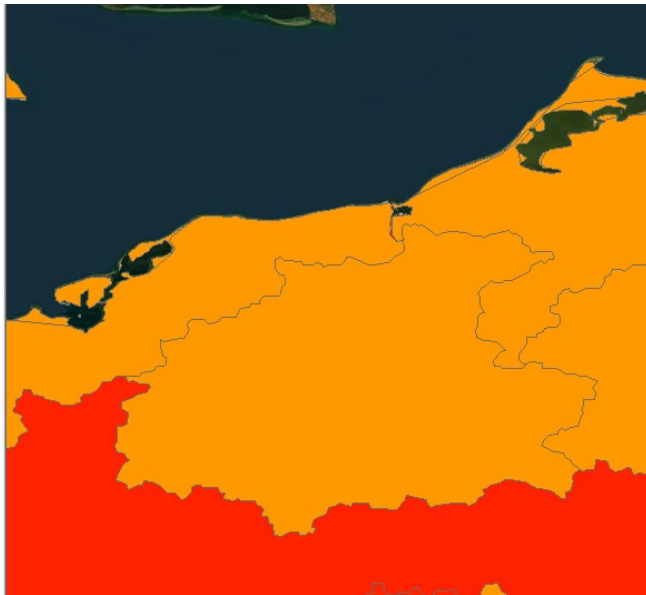
Dinámica participativa (RESULTADOS)

Water Physical Risk.

WRI Aqueduct - World Resources Institute

Extremely High
High
Medium - High
Low - Medium
Low

Riesgo
Hídrico



Normalización
Riesgo

+

Procesamiento GIS

0
1
2
3
4

Riesgo Hídrico normalizado
(Indicador Sensibilidad WRI)





Dinámica participativa (RESULTADOS)

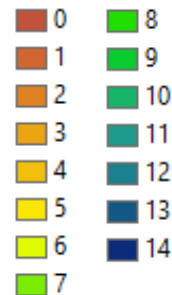
Mapa de Calor.

Sensibilidad y Priorización.

Ponderación indicadores (Criterios)

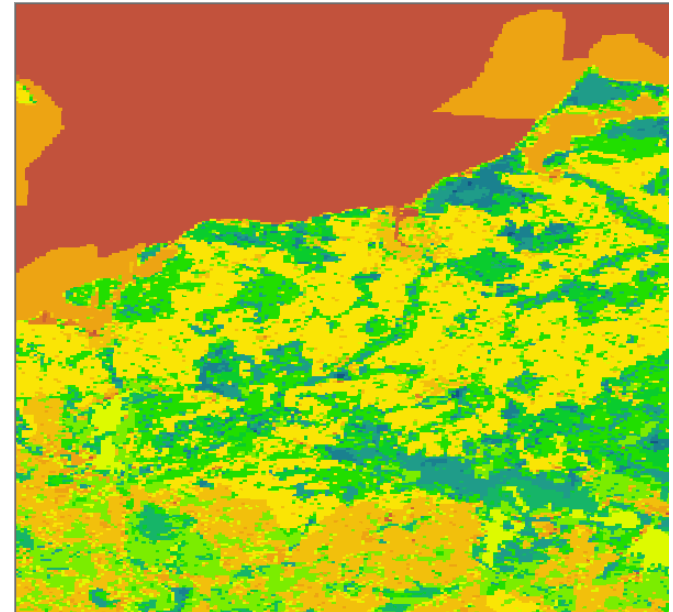
Mapa de calor (Sensibilidad / Priorización) =
 $A \times \text{Ind.1} + B \times \text{Ind.2} + C \times \text{Ind.3} + D \times \text{Ind.4} + \dots$

Sensibilidad / Priorización =
WPDA + BII + SE + WRI



Sensibilidad /
Priorización

Mapa de Calor



El mapa de calor muestra la sensibilidad de una región para identificar áreas críticas y priorizar activos y actividades clave.

Conocer la sensibilidad de los activos permite enfocar acciones estratégicas al comprender su impacto y dependencia de los ecosistemas.

Priorizar actividades asegura una gestión eficiente, reduce riesgos ambientales y maximiza oportunidades.



03

Herramientas de utilidad para la aplicación del enfoque LEAP (Reads).

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REPSOL**



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¡Gracias! 

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