



The Taskforce on Nature-related Financial Disclosures (TNFD) LEAP Dashboard

Identification and assessment of nature-related
Dependencies, Impacts, Risks and Opportunities

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Deloitte's Dashboard based on the TNFD LEAP approach

Introduction

Identifying impacts and risks related to nature and disclosing this information is crucial as it ensures organizational accountability and transparency, which can build trust among stakeholders and consumers. It enables companies to proactively address environmental challenges, mitigate risks, and adapt to changes, thereby securing long-term sustainability and resilience. Furthermore, such disclosures support informed decision-making by investors and other financial actors, who increasingly seek to support businesses that demonstrate environmental responsibility and align with global sustainability goals. Bodies such as the Taskforce on Nature-related Financial Disclosures (TNFD) and the Science Based Targets Network (SBTN) provide methodologies to assess nature-related issues.

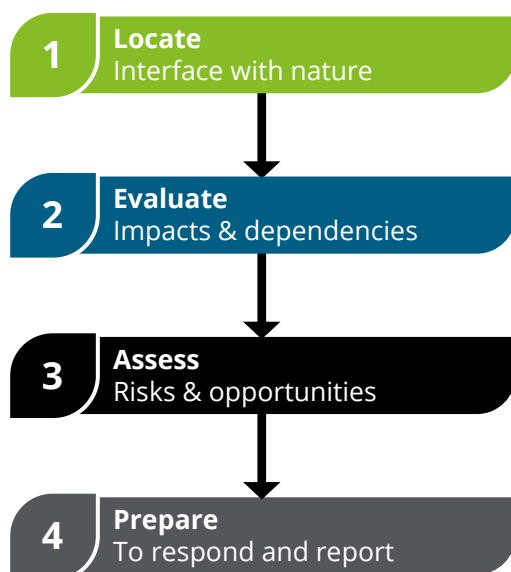
However, the methodologies presented are difficult for companies to use due to the large amount of different data, tools and techniques used. Deloitte has developed a dashboard that allows organizations to assess nature-related issues in alignment with the TNFD LEAP approach and to present key information related to dependencies, impacts, risks and opportunities (DIROs) in a simple and easy-to-understand format.

"The developed dashboard helps to identify, evaluate, and manage nature-related risks and opportunities, thereby integrating ecological considerations into financial and strategic decision-making processes"

Ivan Kukhnin
Partner, Deloitte NL

The tool is designed to identify and assess dependencies, impacts, risks, and opportunities in nature, and offers a dashboard visualization option to present the high-level results of the analysis. It can be used by a variety of companies seeking to define their DIROs according to the method proposed by the TNFD, namely the LEAP approach. This approach consists of four phases: Locate, Evaluate, Assess and Prepare.

The TNFD LEAP approach is an instrument to assess nature-related issues



The TNFD has introduced a framework known as the "LEAP" approach to guide organizations in reporting and acting on nature-related risks and opportunities. "LEAP" is an acronym that stands for the four key phases of the approach: Locate, Evaluate, Assess, and Prepare.

By employing the LEAP approach, companies can not only manage risks but also contribute to global efforts to halt biodiversity loss and promote the sustainable use of natural resources. The tool covers the first three steps of the LEAP approach and can be used as a basis for the Prepare phase.

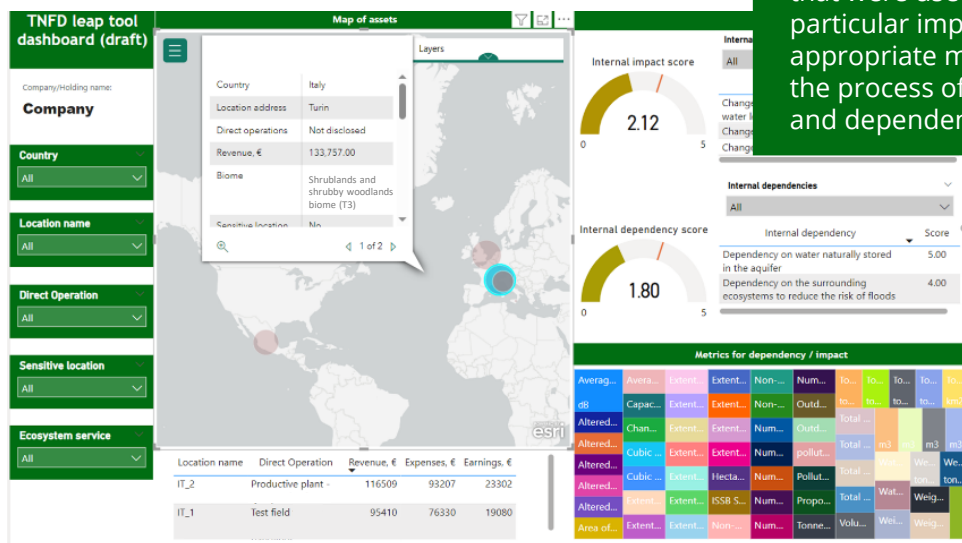
The document *"Guidance on the identification and assessment of nature-related issues: The LEAP approach"* is available here: [Guidance on identification and assessment of nature related issues](#)

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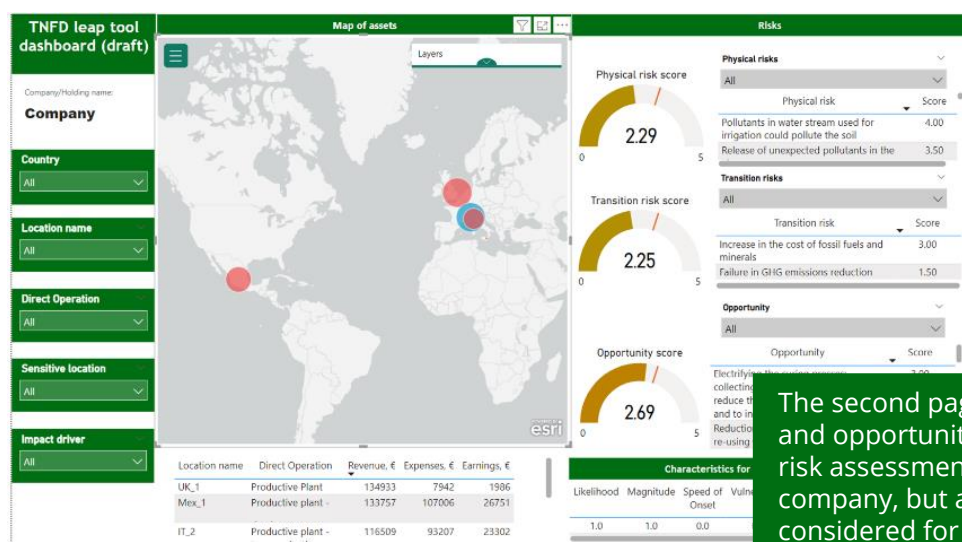
How to visualize the results of the business-nature nexus assessment?

The Dashboard is based on Power BI and allows a company to evaluate its activities in a semi-automatic mode, using databases developed in Excel. The results of the assessment are displayed in a convenient dashboard. The dashboard provides a visual representation of all company locations that have been assessed, showing key indicators for each location such as the type of operation, biome classification, and an evaluation of natural sensitivity. Additionally, it enables users to compare DIROs or individual locations or show results for the company overall. The Dashboard contains filters that allow you to evaluate information for a specific location or country, as well as for a specific operation.

The dashboard is divided into 4 pages



The first page contains information on environmental impacts and dependencies on ecosystem services. It also contains the metrics that were used to assess the specific impacts. A particular impact or dependency is linked to the appropriate metric or metrics, which simplifies the process of understanding how the impact and dependency were identified.



The second page contains information on risks and opportunities for the company. The overall risk assessment is averaged for the whole company, but a specific risk can also be considered for a specific location. The dashboard can be used to review basic information regarding a particular risk or opportunity, such as likelihood, magnitude, speed of onset, vulnerability, severity of impact, impact on society, and financial impact.

To conduct a DIRO analysis during the database population stage, we use the TNFD recommendations as well as data sourced from various external tools and databases. These sources help assess the environmental conditions at specific locations and understand the interaction between industrial sectors and nature.

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Statistical information

The tool also provides an opportunity to analyze the statistical information that was used for the visualization. These pages can easily be customized for a specific company, and various indicators can be placed on the statistical pages. Various graphs and infographics can be added for strategic decision making.

This page displays information characterizing the input data, such as the number of locations, the percentage of sensitive locations to non-sensitive locations, the number of locations by country, and the number of impacts and dependencies, risks and opportunities assessed. An important element on this page is the data completion indicator.



This page is intended for comparative analysis of locations in terms of certain identified impacts, dependencies, risks and opportunities and can be used for strategic decision-making. For example, this page can be used to determine which location is most dependent on nature and which offers the greatest number of opportunities. It also shows a comparative analysis of impacts and risks.



Contacts

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