ANDI MÁS PAÍS
CENTRO NACIONAL DEL AGUA Y LA BIODIVERSIDAD

TNFD Taskforce on Nature-related Financial Disclosures

4to ENCUENTRO: AVANCES MARCO TNFD V0.4

Socialización y diálogo alrededor del *Marco de divulgación y gestión de riesgos y oportunidades relacionados con la naturaleza de TNFD* ***Versión v0.4 Beta***

INCIAMOS EN BREVE

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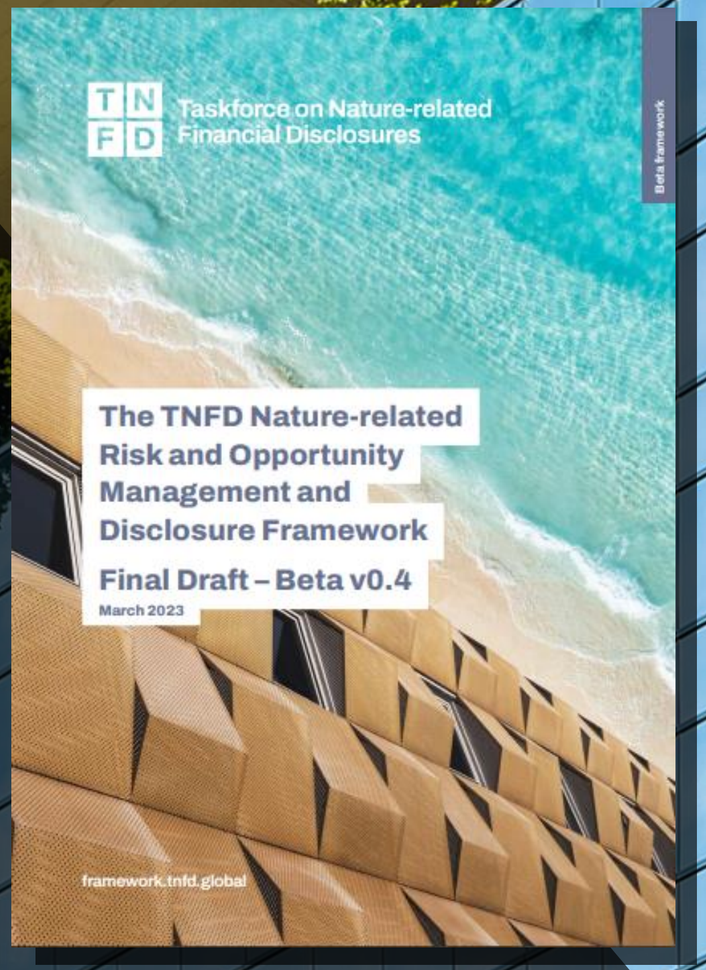

Recomendaciones iniciales

- Diligenciar el formato de asistencia con el código QR.
- Enviar sus preguntas exclusivamente al chat que encontrarán en su ventana de Zoom.
- Utilizar audífonos o equipos de sonido que garanticen la calidad del audio.
- Abstenerse de abrir su micrófono o encender la cámara durante el desarrollo del evento.

30 de marzo de 2023

CENTRO NACIONAL DEL AGUA Y LA BIODIVERSIDAD

ANDI MÁS PAÍS

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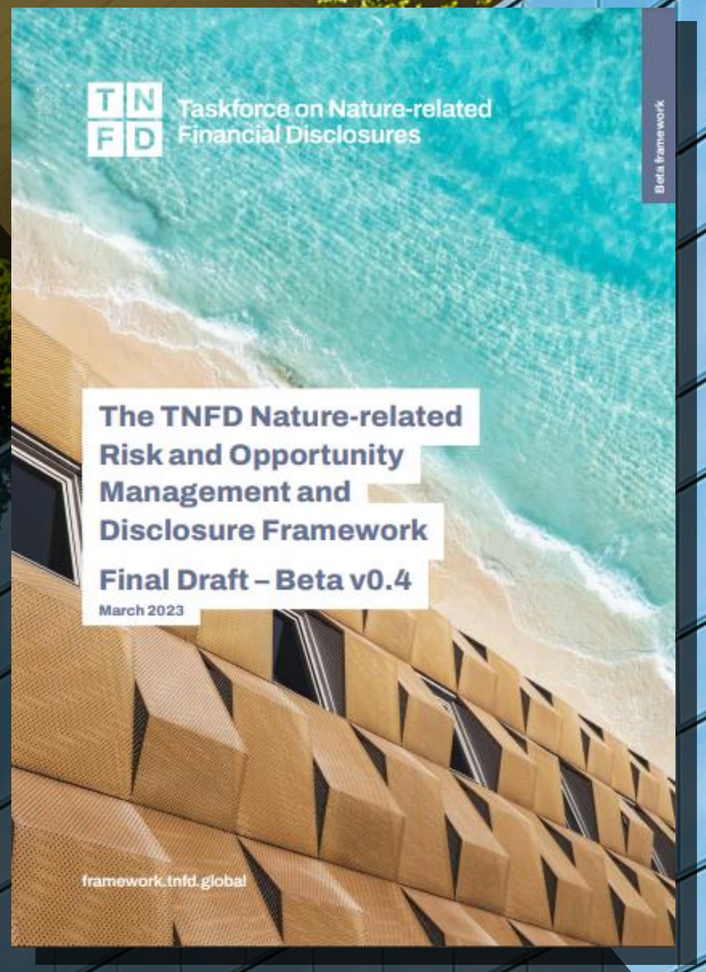

¡BIENVENIDOS!

AGENDA

- **Saludo inicial:**
  Dora Moncada Rasmussen - Directora Centro Nacional del Agua y la Biodiversidad
- **Presentación de avances en la v0.4 de TNFD y presentación de guías sectoriales:**
  Felipe Arango - Pilots Lead TNFD
- **Espacio para preguntas**
- **Articulación con las Estrategias y Planes de Acción Nacionales sobre Biodiversidad (NBSAP's)**
  Laura Bermúdez – Oficina de Asuntos Internacionales del MADS
- **Encuesta de recolección de comentarios a la versión 0.4 de TNFD**
- **Cierre**

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TNFD
Taskforce on Nature-related Financial Disclosures

PRESENTACIÓN MARCO TNFD V0.4 BETA

Felipe Arango - Pilots Lead TNFD

Taskforce on Nature-related
Financial Disclosures

Introducción a TNFD y la v0.4

Colombia - Grupo de Consulta TNFD
Felipe Arango

Marzo 28, 2023

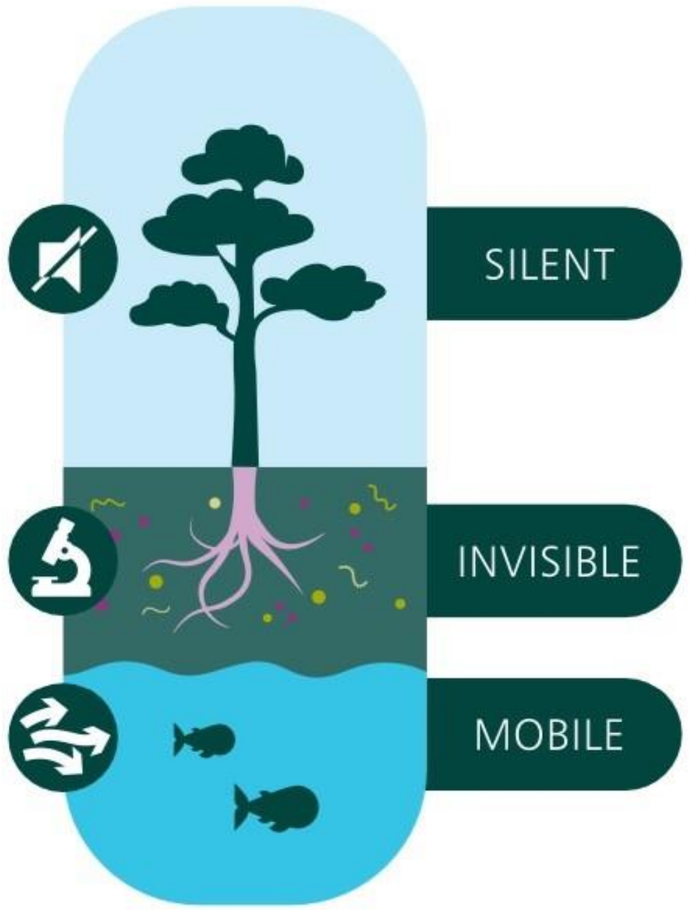
© 2023

Naturaleza como riesgo – silencioso, invisible, móvil

3 características de los riesgos relacionados con la naturaleza, aumentan la exposición para empresas e instituciones financieras.

"*Tres características omnipresentes –movilidad, silencio e invisibilidad– hacen imposible que los mercados registren adecuadamente el uso que hacemos de los bienes y servicios de la Naturaleza*"

Profesor Partha Dasgupta



Fuente: The Dasgupta Review, HM Treasury, 2021

Dependencias e impactos generan riesgos y oportunidades

Riesgos físicos: e.g. deterioro del estado de la naturaleza interrumpe los servicios de los ecosistemas

Riesgos de transición: e.g. presión regulatoria para frenar cambios en el uso de la tierra

Riesgos sistémicos: e.g. ecosistemas locales colapsando

Oportunidades: e.g. mejorar la eficiencia en el uso de recursos / circularidad

Una iniciativa global liderada por el mercado

Misión: Elaborar y ofrecer un marco integrado de gestión de riesgos y divulgación para que las organizaciones informen y actúen sobre la evolución de los riesgos y oportunidades relacionadas con la naturaleza, con el objetivo final de **avanzar un cambio en los flujos financieros a nivel global, alejándose de los resultados negativos para la naturaleza y dirigiéndolos hacia los positivos.**

Instituciones Financieras

- AP7
- AXA
- Bank of America
- Banorte
- BlackRock
- BNP Paribas
- FirstRand
- HSBC
- Macquarie
- MS&AD
- Mirova
- Norges Bank Investment Management (NBIM)
- Norinchunkin Bank
- Rabobank
- SwissRe
- UBS

Corporaciones

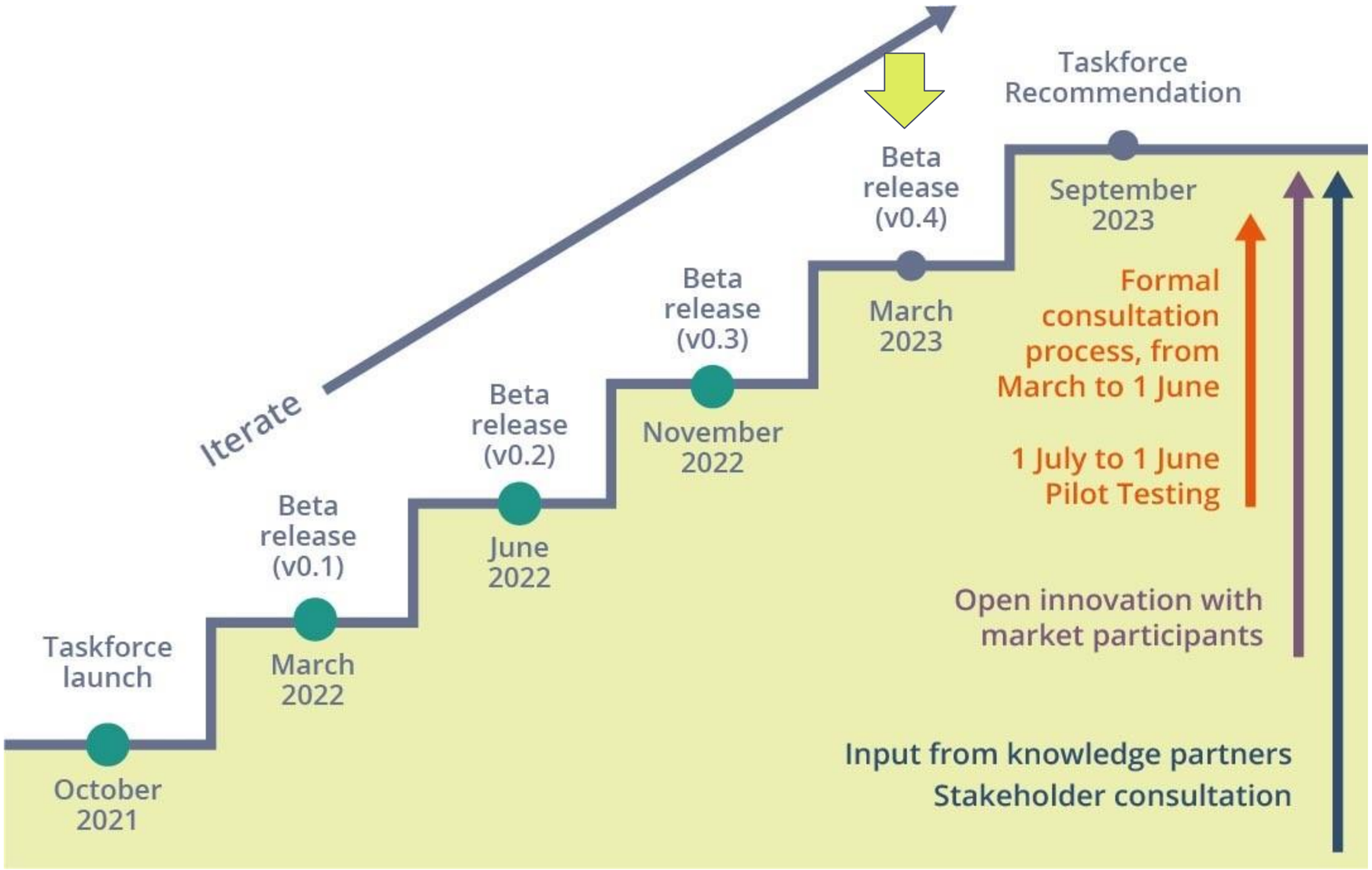
- AB InBev
- Acciona
- Anglo American
- Bayer AG
- Bunge
- Dow Inc
- **EcoPetrol**
- GlaxoSmithKline
- Grieg Seafoods
- Holcim
- LVMH
- **Natura & Co**
- Nestle
- Reckitt
- **Suzano**
- Swire Properties
- Tata Steel

Proveedores de servicios

- Deloitte
- EY
- KPMG
- Moody's
- PwC
- S&P Global
- Singapore Exchange

Apoyada por gobiernos – G7 & G20 (Sustainable Finance Working Group)
Bases en la ciencia – Organizaciones científicas y de estándares líderes a nivel mundial, como aliadas (ej. ISSB, GRI, CDP, IUCN, UNEP-WCMC, OECD, EFRAG, SBTN, Capitals Coalition, Stockholm Resillience Center, NGFS, WBCSD, WWF, UNSD)

Nuestro Abordaje – Innovación abierta



Una iniciativa internacional liderada por el mercado

1,000
Forum Members

18
Core knowledge partners

90,000
Views of the beta framework

750
Pieces of feedback received on v0.3

35,000
LinkedIn followers

130+
Companies participating in the Data Catalyst

200+
Pilot testing institutions

Desarrollo del marco TNFD a la fecha

Resumen: los componentes principales del marco TNFD

Herramientas y guías para apoyar el mercado

1 El enfoque LEAP

L Locate – Interface with Nature
E Evaluate – Dependencies & Impacts
A Assess – Material Risks & Opportunities
P Prepare – To Respond & Report

Engagement with affected stakeholders

L1 Business footprint
Where are our direct assets and operations, and our related value chain (upstream and downstream) activities?

L2 Nature interface
Which biomes and ecosystems do these activities interface with?
What is the current integrity and importance of the ecosystems at each location?

L3 Priority location identification
At **which** locations is our organisation interfacing with ecosystems assessed as being low integrity, high biodiversity importance and/or areas of water stress?

L4 Sector identification
What sectors, business units, value chains or asset classes are interfacing with nature in these priority locations?

E1 ID of relevant environmental assets and ecosystem services
What are our business processes and activities at each priority location? What environmental assets and ecosystem services do we have a dependency or impact on at each priority location?

E2 ID of dependencies and impacts
What are our nature-related dependencies and impacts across our business at each priority location?

E3 Dependency analysis
What is the size and scale of our dependencies on nature in each priority location?

E4 Impact analysis
What is the size and scale of our nature impacts in each priority location?

A1 Risk and opportunity ID
What are the corresponding risks and opportunities for our business?

A2 Existing risk mitigation and risk and opportunity management
What existing risk mitigation and risk and opportunity management approaches are we already applying?

A3 Additional risk mitigation and risk and opportunity management
What additional risk mitigation and risk and opportunity management actions should we consider?

A4 Risk and opportunity materiality assessment
Which risks and opportunities are material & should be disclosed in line with the TNFD disclosure recommendations?

Strategy & resource allocation

P1 Strategy and resource allocation
What strategy and resource allocation decisions should be made as a result of this analysis?

P2 Performance measurement
How will we set targets and define and measure progress?

Disclosure actions

P3 Reporting
What will we disclose in line with the TNFD disclosure recommendations?

P4 Presentation
Where and how do we present our nature-related disclosures?

Review and repeat

2 Recomendaciones de divulgación

Governance	Strategy	Risk & Impact Management	Metrics & Targets
Disclose the organisation's governance around nature-related dependencies, impacts, risks and opportunities.	Disclose the actual and potential impacts of nature-related dependencies, impacts, risks and opportunitiess on the organisation's businesses, strategy and financial planning where such information is material.	Disclose how the organisation identifies, assesses and manages nature-related dependencies, impacts, risks and opportunities.	Disclose the metrics and targets used to assess and manage relevant nature-related dependencies, impacts, risks and opportunities where such information is material.
Recommended Disclosures	**Recommended Disclosures**	**Recommended Disclosures**	**Recommended Disclosures**
A. Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities. B. Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.	A. Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium, and long term. B. Describe the effect nature-related risks and opportunities have had and may have on the organisation's businesses, strategy, and financial planning. C. Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios. D. Disclose the locations where there are assets and/or activities in the organisation's direct operations, and upstream and/or downstream and/or financed, where relevant, that are in: high integrity ecosystems; and/or areas of rapid decline in ecosystem integrity; and/or areas of high biodiversity importance; and/or areas of water stress; and/or areas where the organisation is likely to have significant potential dependencies and/or impacts.	A. (i) Describe the organisation's processes for identifying and assessing nature-related dependencies, impacts, risks and opportunities in its direct operations. A. (ii) Describe the organisation's approach to identifying nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s) and financed activities and assets for assessment. B. Describe the organisation's processes for managing nature-related dependencies, impacts, risks and opportunities and actions taken in light of these processes. C. Describe how processes for identifying, assessing and managing nature-related risks are integrated into the organisation's overall risk management. D. Describe how affected stakeholders are engaged by the organisation in its assessment of, and response to, nature-related dependencies, impacts, risks and	A. Disclose the metrics used by the organisation to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process. B. Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature. C. Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks and opportunities and its performance against these.

3 Guía adicional

Sector Guidance
- Agriculture
- Mining & Extractives
- Forestry
- Infrastructure & RE
- Aquaculture/ Fishing
- Consumer Goods
- Energy

Biome Guidance
- Forests
- Marine Shelf
- • • •

Scenario Guidance
- For Companies
- For Financial Institutions

Affected Stakeholder Guidance

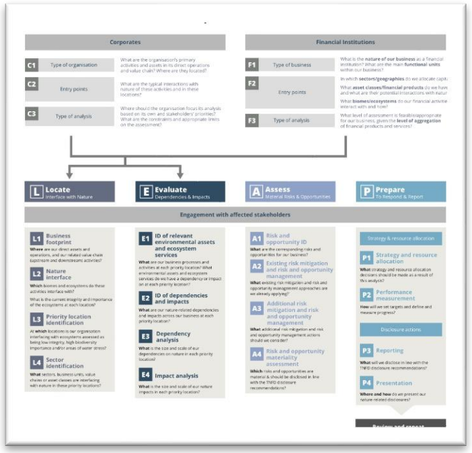
Metrics & Data Signposts
- Assessment and Disclosure Metrics
- Suggested Data Sets and Sources

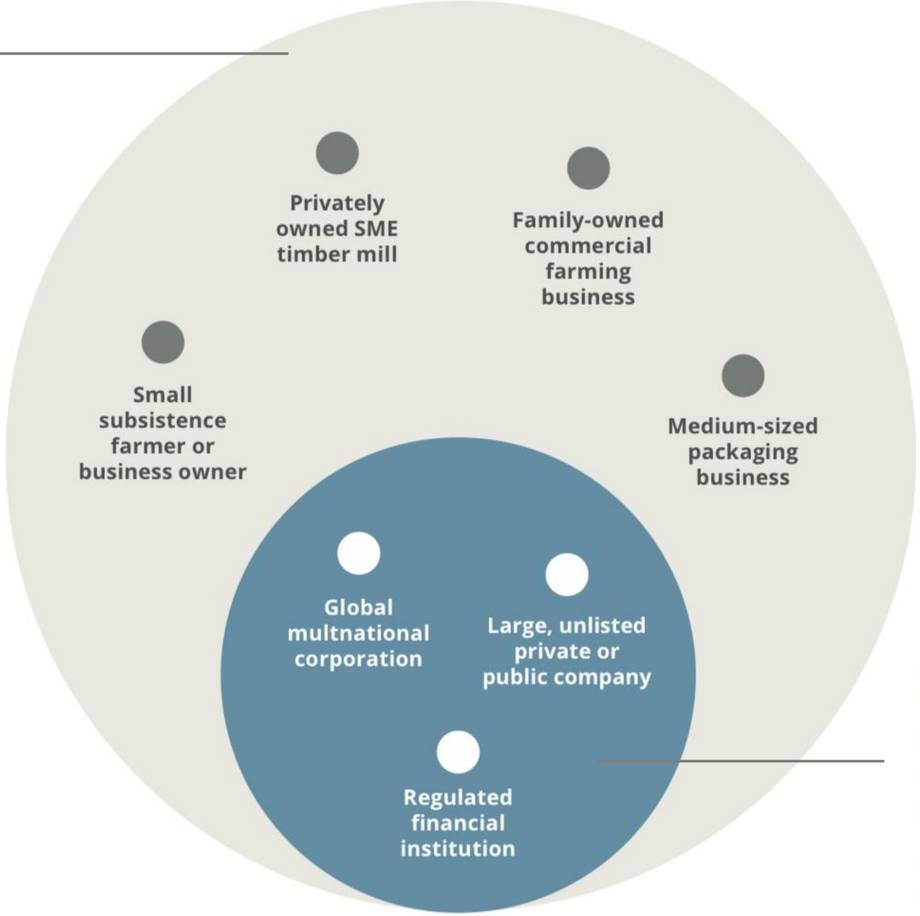
Audiencia

Framework Users

Companies and FIs of all sizes and across all sectors interacting with nature and participating in global business supply chains and financial system

Framework component of value to users: LEAP



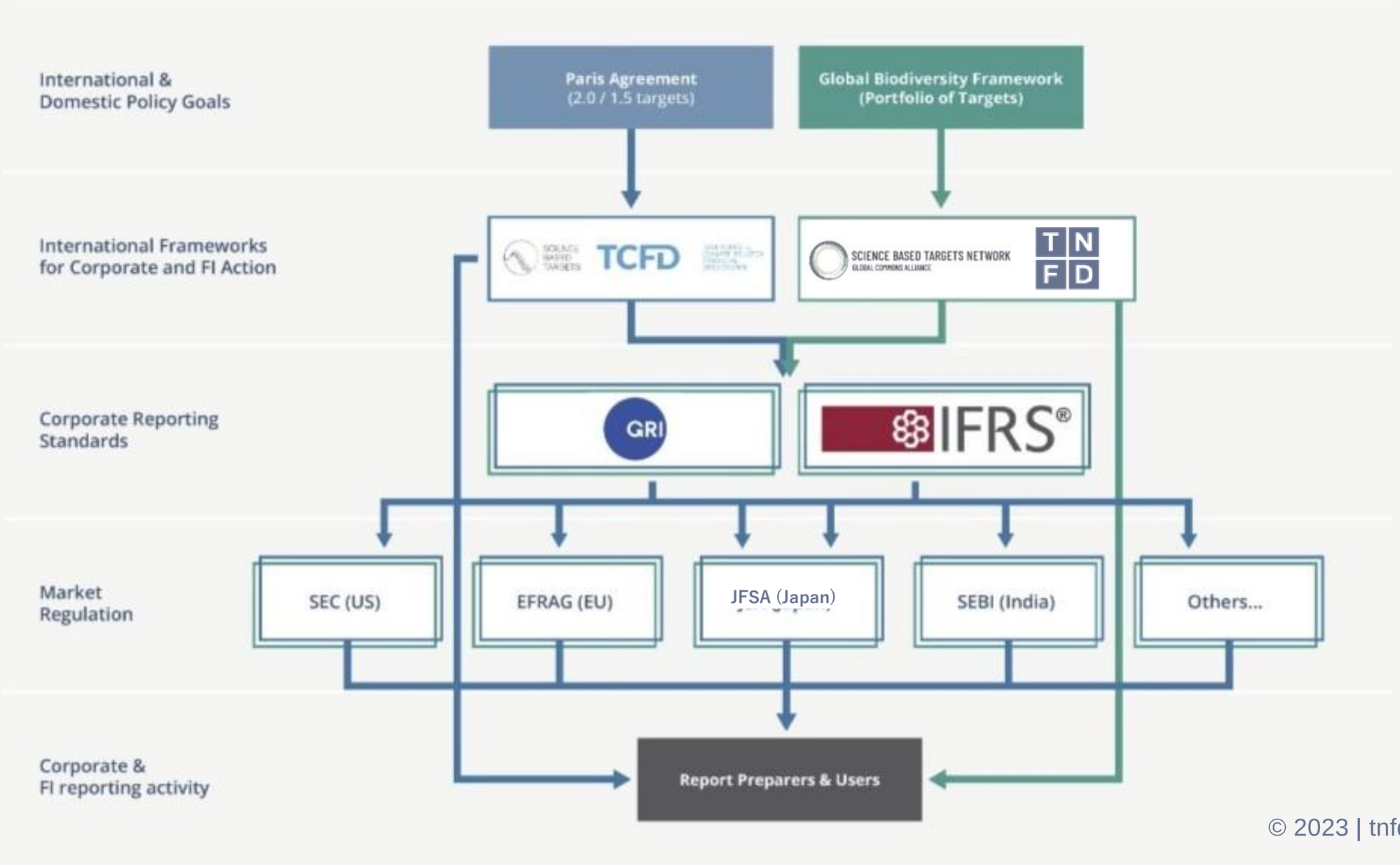


Report Preparers & Users

Companies and FIs required to disclose information to regulators and other stakeholders, including capital providers

Framework components of value to users: LEAP + Disclosure Recommendations

Arquitectura global - divulgación relacionada con la naturaleza



Descripción general de las nuevas incorporaciones al marco TNFD

Actualizaciones del marco beta del TNFD en la v0.3

Divulgaciones recomendadas

- Seis "requisitos generales"
- 14 divulgaciones recomendadas (todas las 11 TCFD incorporadas)
- Alineado en estructura, lenguaje y enfoque a TCFD
- Adaptación de los 'alcances' climáticos para el contexto de la naturaleza

Orientación adicional sobre sectores y biomas

- Borrador de guía actualizado para instituciones financieras
- Nuevo proyecto de guía para agricultura y alimentación, energía y minería
- Nuevo borrador de orientación sobre la interfaz con biomas (por ejemplo, bosques tropicales)

Enfoque de las métricas: métricas de divulgación

- Enfoque escalonado de las métricas de divulgación para proporcionar comparabilidad y flexibilidad

Guía de evaluación

- Actualizaciones del enfoque LEAP
- Nuevo borrador de orientación sobre escenarios
- Orientación actualizada sobre el establecimiento de objetivos
- Nuevo borrador de orientación sobre el compromiso con las partes interesadas afectadas
- Nuevo borrador de orientación sobre métodos de evaluación de riesgos

Recomendaciones de divulgación - Estructura

TNFD

General Requirements
Six general requirements that cut across the four pillars of recommendations

Recommendations
Four widely adoptable recommendations tied to the same 4 pillars of TCFD

Recommended Disclosures
Fourteen specific recommended disclosures organisations should include in their financial filings to provide decision useful information – aligned with TCFD's 11 recommendations and extended with an additional 3 for nature.

Guidance for All Sectors
Guidance providing context and suggestions for implementing the recommended disclosures for All organisations

Supplemental Guidance for certain Sectors and Biomes
Guidance that highlights important considerations for certain sectors and biomes, and provides a fuller picture of potential nature-related dependencies, impacts, risks and opportunities in those sectors and biomes
Supplemental guidance is provided for the financial sector and for non-financial sectors and biomes with the most significant dependencies and impacts on nature

TCFD

Recommendations
Four widely adoptable recommendations tied to: governance, strategy, risk management and metrics and targets

Recommended Disclosures
Specific recommended disclosures organisations should include in their financial filings to provide decision-useful information

Guidance for all Sectors
Guidance providing context and suggestions for implementing the recommended disclosures for all organisations

Supplemental Guidance for Certain Sectors
Guidance that highlights important considerations for certain sectors and provides a fuller picture of potential climate-related financial impacts in those sectors
Supplemental guidance is provided for the financial sector and for non-financial sectors potentially most affected by climate change

Recomendaciones de divulgación – Requisitos generales

General Requirements

1. Approach to materiality
2. Scope of disclosures
3. Links between nature-related dependencies and impacts, and risks and opportunities.
4. Location
5. Integration with other sustainability issues
6. Stakeholder engagement.

Recomendaciones de divulgación – Borrador final

Same structure & language as TCFD

All TCFD 11 Recommended Disclosures incorporated

Reduced from 15 in v0.3 draft to 14 in this final v0.4 draft

Incorporation of Impact Management with Risk Management

Supported with draft set of Disclosure Metrics

Draft ‘Guidance for All Sectors’

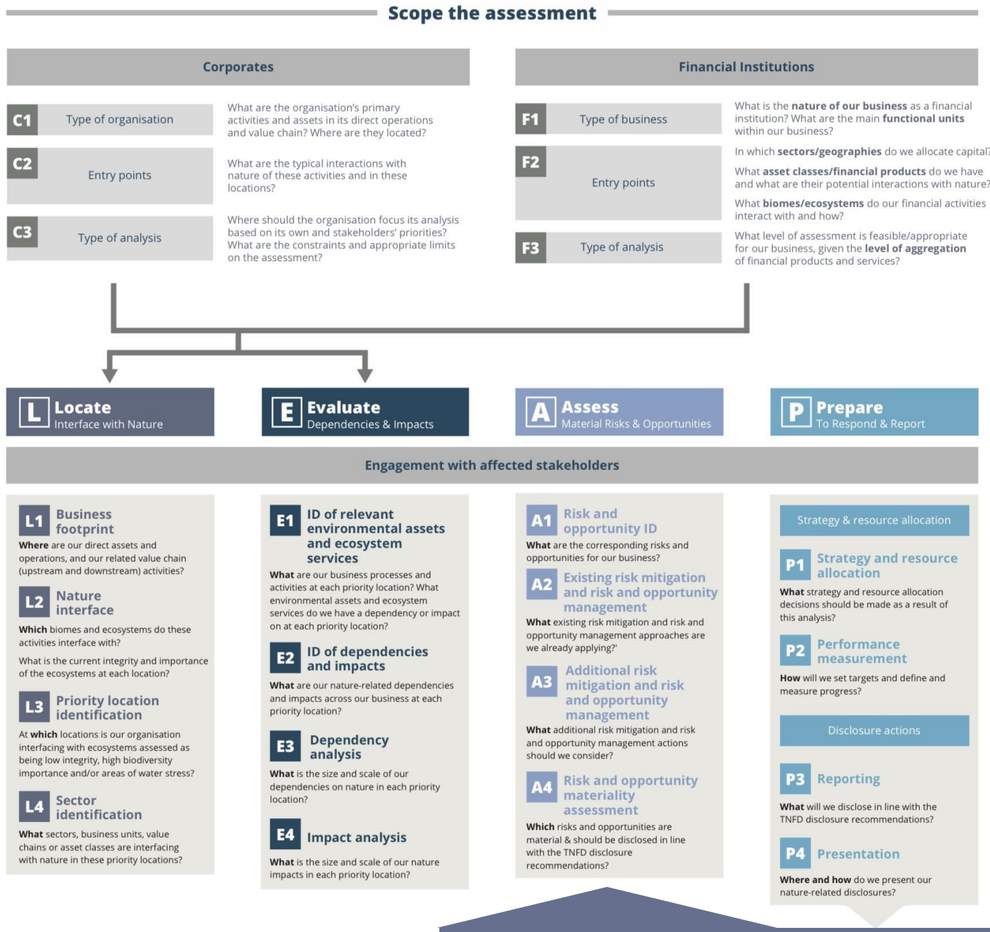
TNFD Nature-related Disclosure Recommendations (v0.4)

Governance	Strategy	Risk & Impact Management	M
Disclose the organisation's governance around nature-related dependencies, impacts, risks and opportunities.	Disclose the actual and potential impacts of nature-related dependencies, impacts, risks and opportunitiess on the organisation's businesses, strategy and financial planning where such information is material.	Disclose how the organisation identifies, assesses and manages nature-related dependencies, impacts, risks and opportunities.	de and information is material.
Recommended Disclosures	**Recommended Disclosures**	**Recommended Disclosures**	**Recommended Disclosures**
A. Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities. B. Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.	A. Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium, and long term. B. Describe the effect nature-related risks and opportunities have had and may have on the organisation's businesses, strategy, and financial planning. C. Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios. D. Disclose the locations where there are assets and/or activities in the organisation's direct operations, and upstream and/or downstream and/or financed, where relevant, that are in: high integrity ecosystems; and/or areas of rapid decline in ecosystem integrity; and/or areas of high biodiversity importance; and/or areas of water stress; and/or areas where the organisation is likely to have significant potential dependencies and/or impacts.	A. (i) Describe the organisation's processes for identifying and assessing nature-related dependencies, impacts, risks and opportunities in its direct operations. A. (ii) Describe the organisation's approach to identifying nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s) and financed activities and assets for assessment. B. Describe the organisation's processes for managing nature-related dependencies, impacts, risks and opportunities and actions taken in light of these processes. C. Describe how processes for identifying, assessing and managing nature-related risks are integrated into the organisation's overall risk management. D. Describe how affected stakeholders are engaged by the organisation in its assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.	A. Disclose the metrics used by the organisation to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process. B. Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature. C. Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks and opportunities and its performance against these.

Risk and opportunity assessment (LEAP approach)

Nueva guía adicional por sector y bioma

Guía de alcance actualizada para empresas (junto con la de las IF)



Nueva guía de apoyo sobre el compromiso con las partes interesadas afectadas

Criterios de selección de ubicación prioritaria modificados (Componente L3)

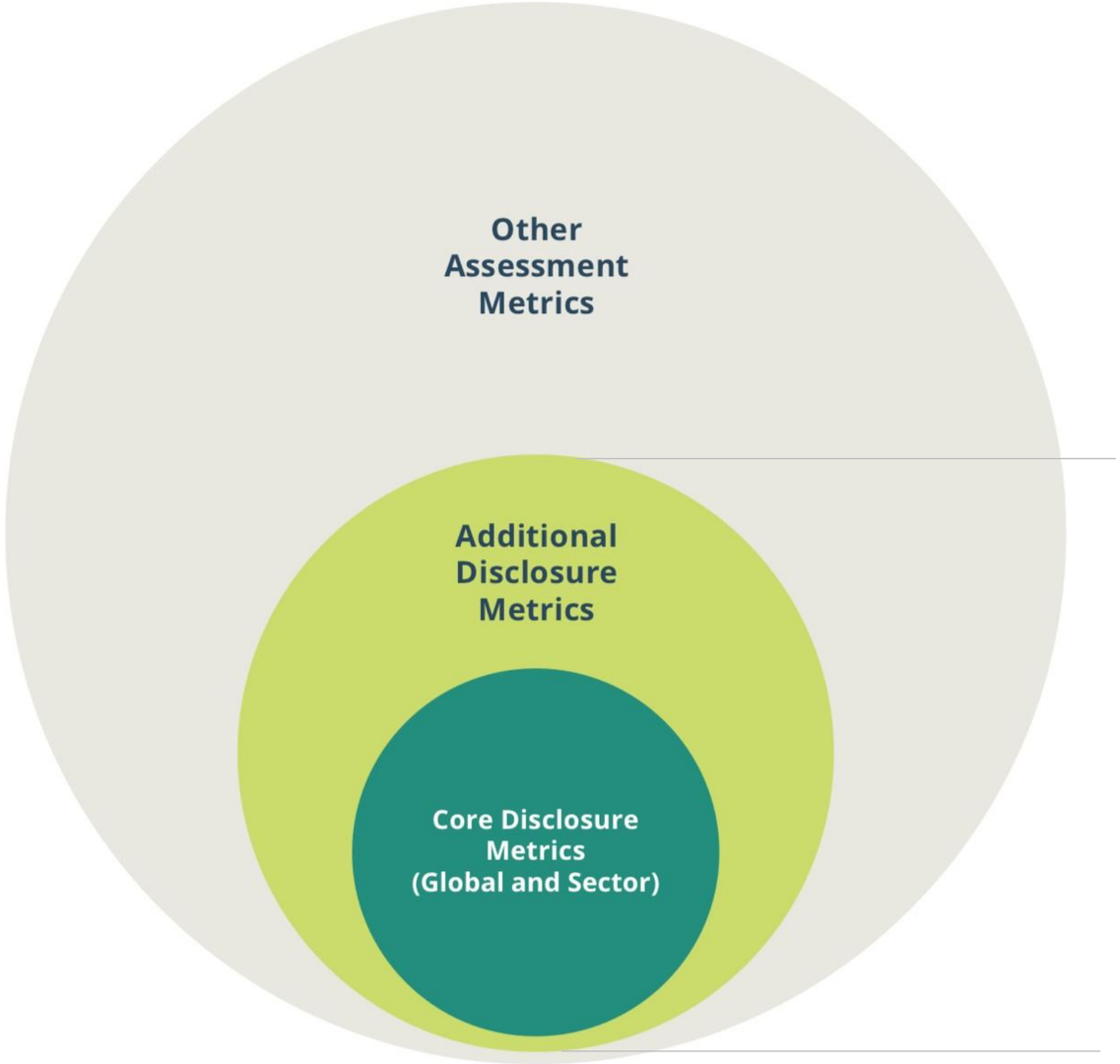
- Orientación ampliada sobre el establecimiento de objetivos
- Nueva guía sobre métricas de respuesta

Nueva orientación sobre métodos para la evaluación y cuantificación de riesgos

Métricas

Métricas - La estrategia

Para apoyar el enfoque LEAP



Para apoyar las divulgaciones TNFD

Métricas: puntos clave

1 Equilibrar la complejidad de la ciencia con las limitaciones prácticas de los participantes del mercado

Enfoque de indicadores adelantados: similar a los informes económicos y financieros

Pruebas adicionales por parte del mercado, incluida la consideración de la asegurabilidad.

2 Comparabilidad para los usuarios del informe

Métricas "básicas" diseñadas para proporcionar comparabilidad

Las métricas 'Core Global' versus 'Core Sector' reconocen las diferencias entre sectores y permiten la comparación dentro de los sectores

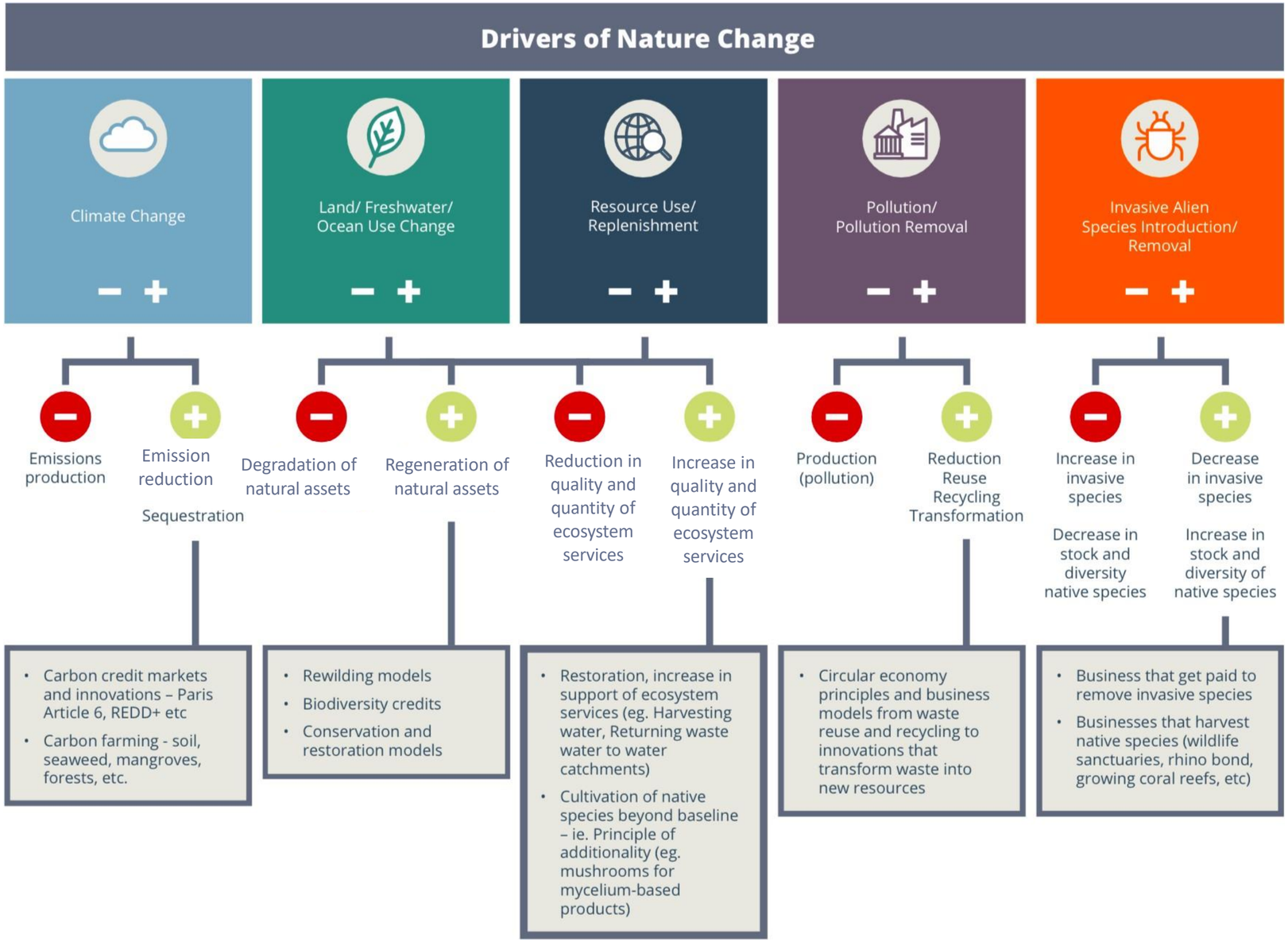
3 Flexibilidad para preparadores de informes

Las métricas "adicionales" brindan flexibilidad para diferenciar entre modelos comerciales, biomas y dentro de los sectores

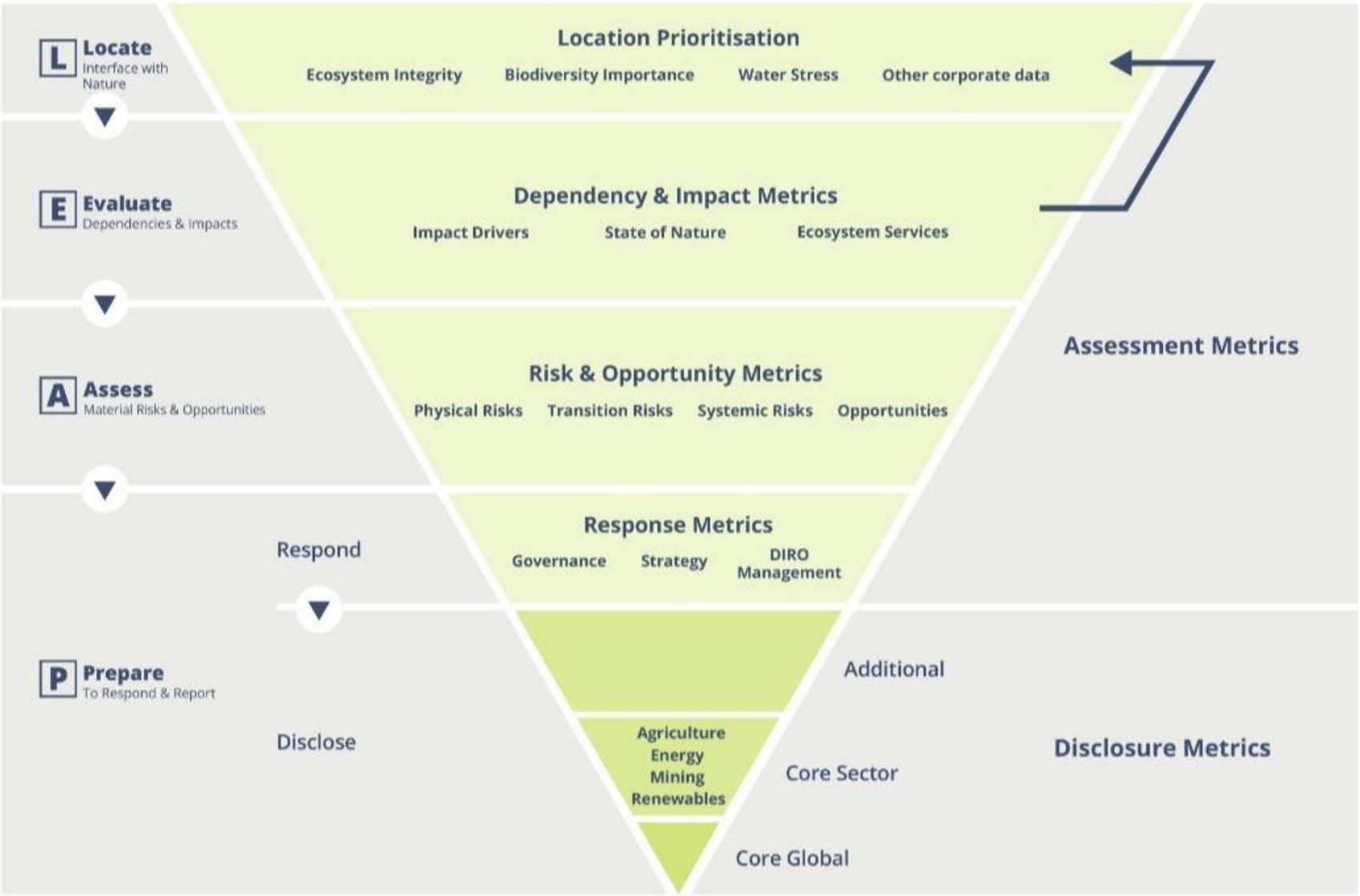
4 Oportunidad de alinearse con los objetivos de política global

Las métricas globales principales reflejan las prioridades de la política global, brindando la oportunidad a las empresas e instituciones financieras de demostrar la alineación (similar a los informes climáticos alineados con París)

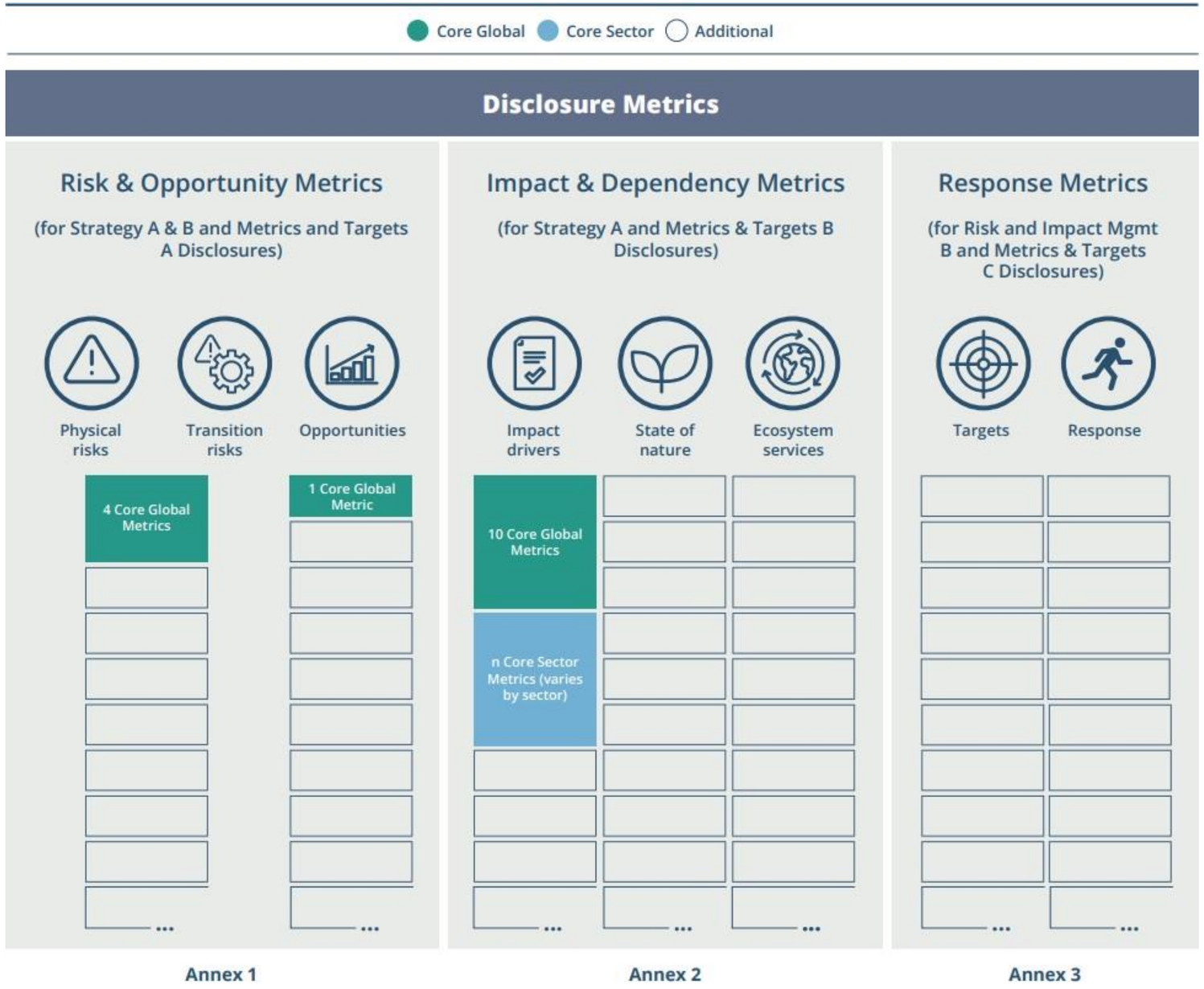
Métricas: selección de indicadores bidireccionales



Métricas: indicadores y tipos de métricas



La arquitectura para las métricas de divulgación



Guía adicional

Guía adicional

Sectores

- Agriculturas y alimentos
- Energía (incluidos petróleo y gas, generadores de energía y servicios públicos de electricidad)
- Minería y Metales
- Instituciones Financieras

A seguir (Abril-Septiembre)

- Silvicultura
- Acuicultura
- Infraestructura y Bienes Raíces
- Textiles y prendas de vestir
- Productos químicos y farmacéuticos

Biomas

- Bosques tropicales
- Rios y arroyos
- Plataforma marina
- Sistemas intensivos de uso de la tierra

Biomas adicionales a seguir

Guía de sectores y biomas – Contenido

Guía de sectores y biomas

- Conceptos y definiciones
- Orientación específica en todo el enfoque LEAP
- Borrador de tablas de métricas de evaluación
- Matriz ilustrativa de materialidad de dependencia e impacto para todos los sectores en este comunicado
- Lista de actividades comerciales y factores de impacto relacionados
- Registros ilustrativos de riesgos y oportunidades
- Borrador de métricas de divulgación recomendadas

Compromiso con las partes interesadas afectadas

- Diálogo con líderes de pueblos indígenas y comunidades locales (IPLC) y organizaciones de la sociedad civil desde marzo de 2022
- Investigación sobre estándares internacionales de mejores prácticas (por ejemplo, Principios Rectores de la ONU)
- Inclusión de una nueva divulgación recomendada sobre la calidad de la participación de las partes interesadas (Gestión de riesgos e impactos D)
- Publicación del documento de debate en noviembre de 2022
- Borrador de orientación sobre el compromiso con las partes interesadas afectadas en este comunicado
- Comentarios y consultas continuas hasta el 1 de junio de 2023.

Gestión de riesgos e impactos Recomendaciones de divulgación

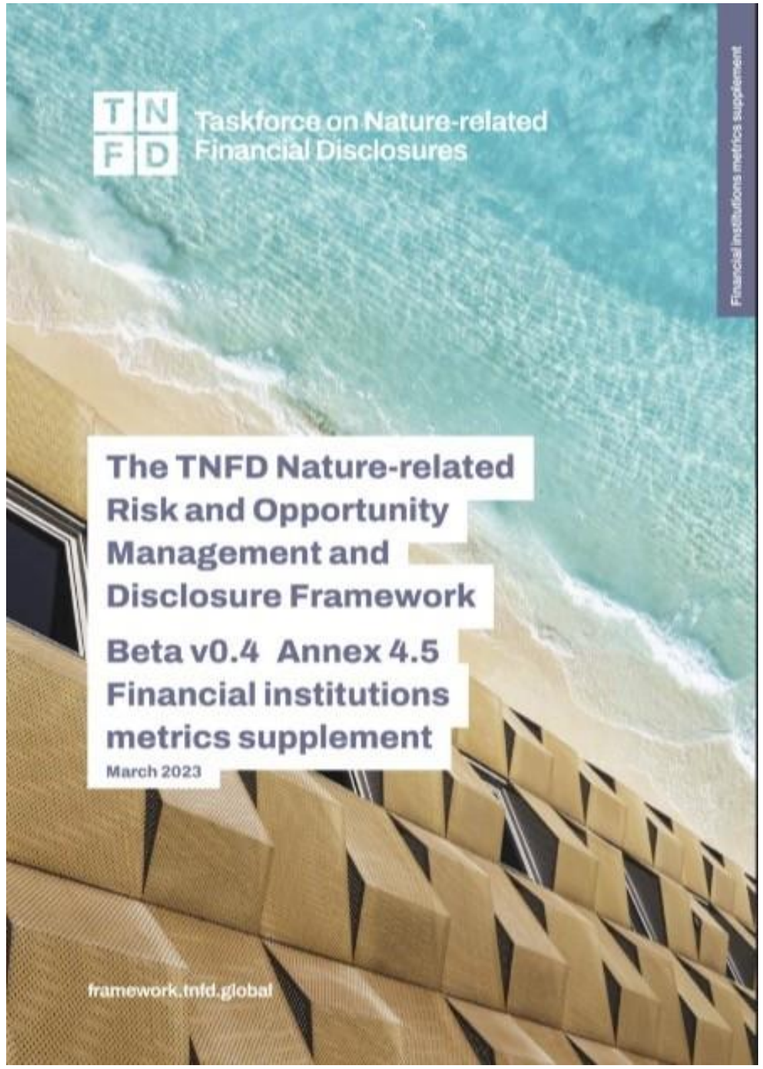
Borrador v0.3:

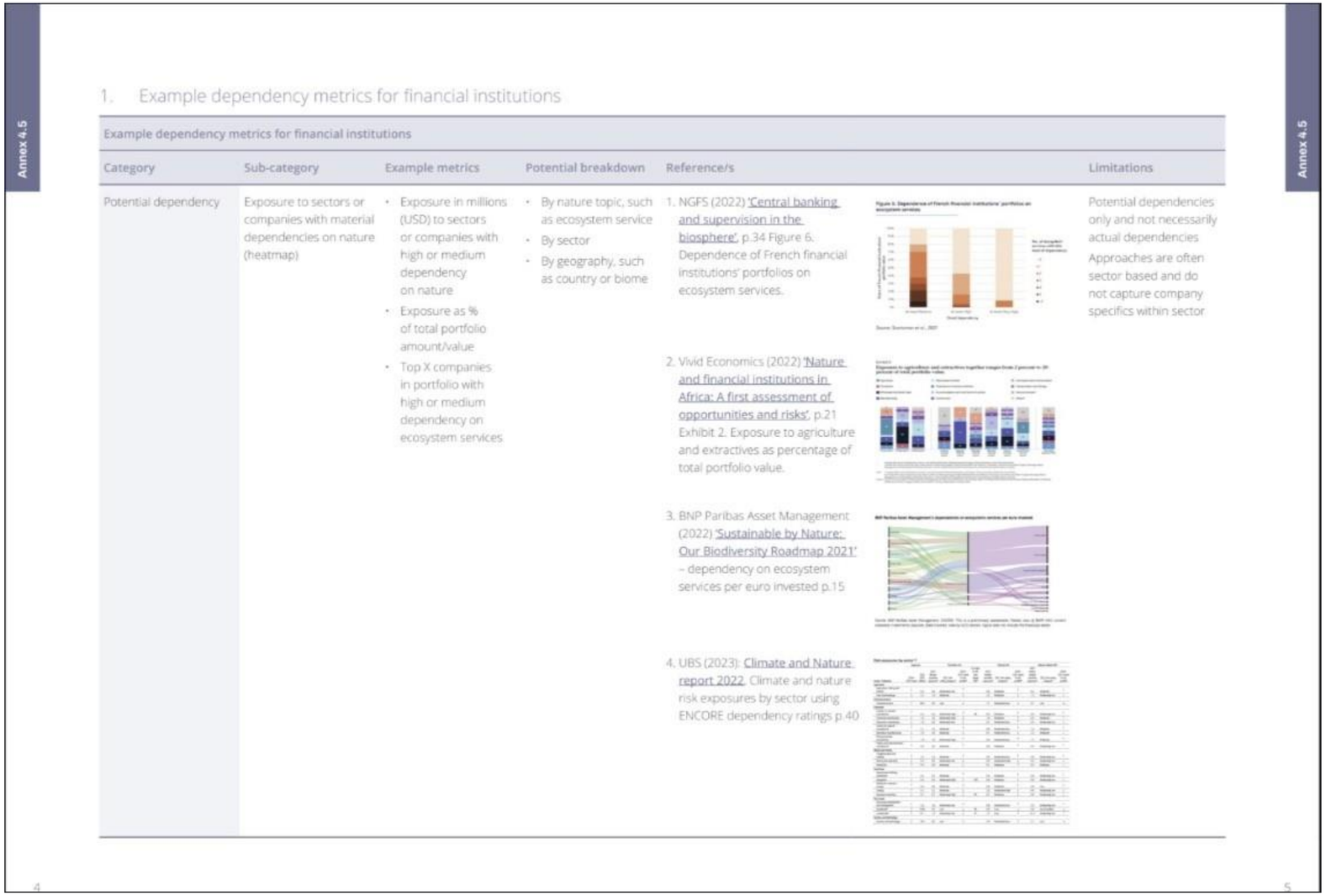
Describe how stakeholders, including rights-holders, are engaged by the organisation in its assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.

Borrador v0.4:

Describe how affected stakeholders are engaged by the organisation in its assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.

Guía para instituciones financieras





Annex 4.5

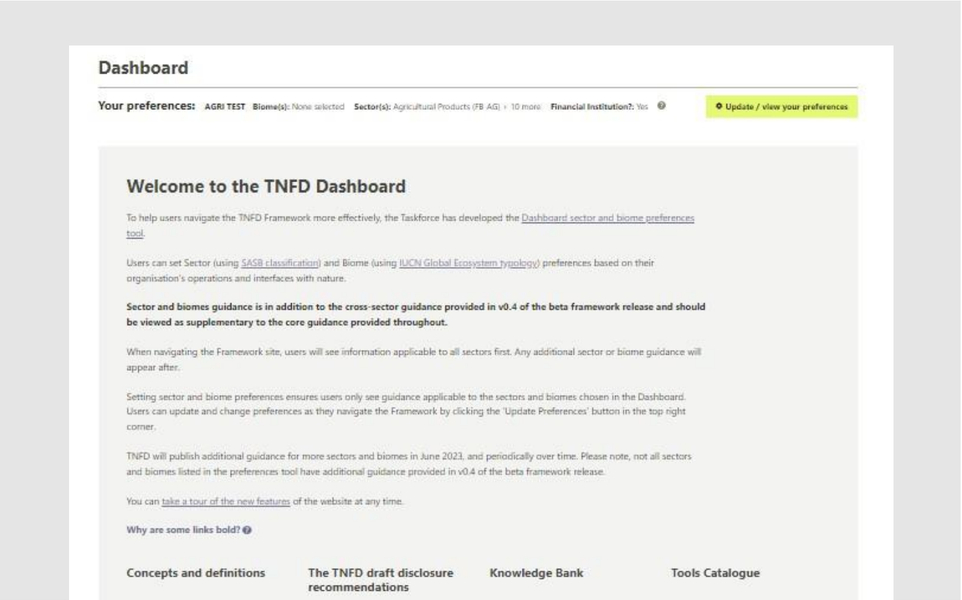
1. Example dependency metrics for financial institutions

Example dependency metrics for financial institutions

Category	Sub-category	Example metrics	Potential breakdown	Reference/s	Limitations
Potential dependency	Exposure to sectors or companies with material dependencies on nature (heatmap)	• Exposure in millions (USD) to sectors or companies with high or medium dependency on nature • Exposure as % of total portfolio amount/value • Top X companies in portfolio with high or medium dependency on ecosystem services	• By nature topic, such as ecosystem service • By sector • By geography, such as country or biome	1. NGFS (2022) 'Central banking and supervision in the biosphere', p.34 Figure 6. Dependence of French financial institutions' portfolios on ecosystem services. 2. Vivid Economics (2022) 'Nature and financial institutions in Africa: A first assessment of opportunities and risks', p.21 Exhibit 2. Exposure to agriculture and extractives as percentage of total portfolio value. 3. BNP Paribas Asset Management (2022) 'Sustainable by Nature: Our Biodiversity Roadmap 2021' – dependency on ecosystem services per euro invested p.15 4. UBS (2023): Climate and Nature report 2022. Climate and nature risk exposures by sector using ENCORE dependency ratings p.40	Potential dependencies only and not necessarily actual dependencies Approaches are often sector based and do not capture company specifics within sector

Annex 4.5

Guía adicional



Dashboard

Your preferences: AGRI TEST Biome(s): None selected Sector(s): Agricultural Products (FB AG) + 10 more Financial Institution?: Yes

Update / view your preferences

Welcome to the TNFD Dashboard

To help users navigate the TNFD Framework more effectively, the Taskforce has developed the Dashboard sector and biome preferences tool.

Users can set Sector (using SASB classification) and Biome (using IUCN Global Ecosystem typology) preferences based on their organisation's operations and interfaces with nature.

Sector and biomes guidance is in addition to the cross-sector guidance provided in v0.4 of the beta framework release and should be viewed as supplementary to the core guidance provided throughout.

When navigating the Framework site, users will see information applicable to all sectors first. Any additional sector or biome guidance will appear after.

Setting sector and biome preferences ensures users only see guidance applicable to the sectors and biomes chosen in the Dashboard. Users can update and change preferences as they navigate the Framework by clicking the 'Update Preferences' button in the top right corner.

TNFD will publish additional guidance for more sectors and biomes in June 2023, and periodically over time. Please note, not all sectors and biomes listed in the preferences tool have additional guidance provided in v0.4 of the beta framework release.

You can take a tour of the new features of the website at any time.

Why are some links bold?

Concepts and definitions

Concepts and definitions
Understanding nature
Definitions of nature
Definitions of dependencies and impacts
Definitions of risks
Definitions of opportunities

The TNFD draft disclosure recommendations

Draft disclosure recommendations
General requirements
Governance
Strategy
Risk Management
Metrics & Targets
Disclosure Metrics Annexes

Knowledge Bank

There are **0 / 363 item(s)** in the Knowledge Bank relating to your biome(s)
There are **63 / 363 item(s)** in the Knowledge Bank relating to your sector(s)
View the Knowledge Bank

Tools Catalogue

There are **0 / 100 item(s)** in the Tools Catalogue relating to your biome(s)
There are **85 / 100 item(s)** in the Tools Catalogue relating to your sector(s)
View the Tools Catalogue

The TNFD risk and opportunity assessment approach (LEAP)

Overview and Scoping the Assessment

LEAP – the risk and opportunity assessment approach
Scoping the Assessment

Locate Interface with nature

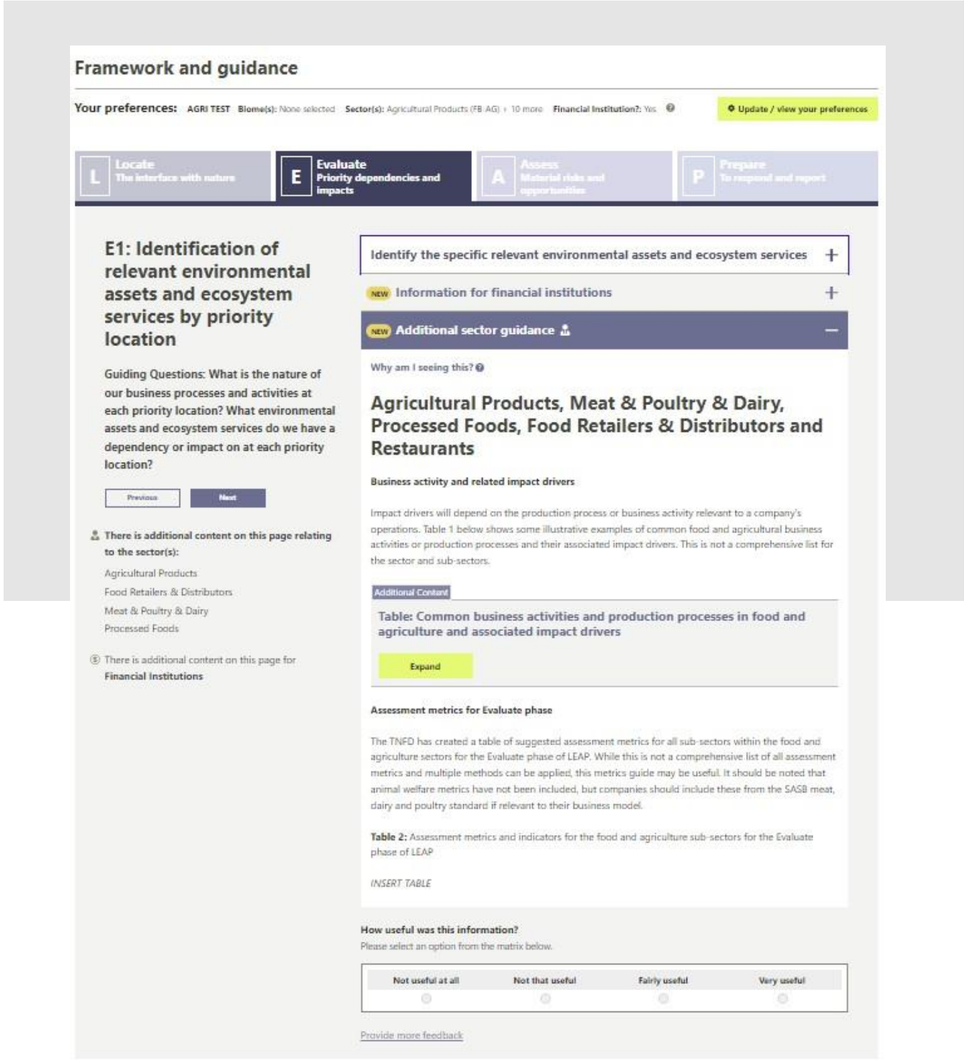
Locate the Interface with Nature
L1: Business Footprint
L2: Nature Interface
L3: Prioritisation according to the integrity and importance of relevant ecosystems
L4: Identification of priority nature-risk locations by sector, business unit or value chain

Evaluate Priority dependencies and impacts

Evaluate priority dependencies and impacts
E1: Identification of relevant environmental assets and ecosystem services by priority location
E2: Identification of dependencies and impacts by priority location
E3 and E4: Dependency and Impact analysis

Assess Material risks and opportunities

Assess Material Risks and Opportunities
A1: Risk and opportunity identification
A2: Acknowledgement of current nature-related risk management efforts
A3: Additional risk mitigation and risk and opportunity management
A4: Risk and opportunity materiality assessment



Framework and guidance

Your preferences: AGRI TEST Biome(s): None selected Sector(s): Agricultural Products (FB AG) + 10 more Financial Institution?: Yes

Update / view your preferences

L Locate The interface with nature | E Evaluate Priority dependencies and impacts | A Assess Material risks and opportunities | P Prepare To respond and report

E1: Identification of relevant environmental assets and ecosystem services by priority location

Guiding Questions: What is the nature of our business processes and activities at each priority location? What environmental assets and ecosystem services do we have a dependency or impact on at each priority location?

Previous | Next

There is additional content on this page relating to the sector(s):
Agricultural Products
Food Retailers & Distributors
Meat & Poultry & Dairy
Processed Foods

There is additional content on this page for **Financial Institutions**

Identify the specific relevant environmental assets and ecosystem services +

NEW Information for financial institutions +

NEW Additional sector guidance −

Why am I seeing this?

Agricultural Products, Meat & Poultry & Dairy, Processed Foods, Food Retailers & Distributors and Restaurants

Business activity and related impact drivers

Impact drivers will depend on the production process or business activity relevant to a company's operations. Table 1 below shows some illustrative examples of common food and agricultural business activities or production processes and their associated impact drivers. This is not a comprehensive list for the sector and sub-sectors.

Additional Content

Table: Common business activities and production processes in food and agriculture and associated impact drivers

Expand

Assessment metrics for Evaluate phase

The TNFD has created a table of suggested assessment metrics for all sub-sectors within the food and agriculture sectors for the Evaluate phase of LEAP. While this is not a comprehensive list of all assessment metrics and multiple methods can be applied, this metrics guide may be useful. It should be noted that animal welfare metrics have not been included, but companies should include these from the SASB meat, dairy and poultry standard if relevant to their business model.

Table 2: Assessment metrics and indicators for the food and agriculture sub-sectors for the Evaluate phase of LEAP

INSERT TABLE

How useful was this information?
Please select an option from the matrix below.

Not useful at all	Not that useful	Fairly useful	Very useful
○	○	○	○

Provide more feedback

https://framework.tnfd.global/

Borrador de orientación sobre el compromiso con partes interesadas afectadas

Compromiso con las partes interesadas afectadas

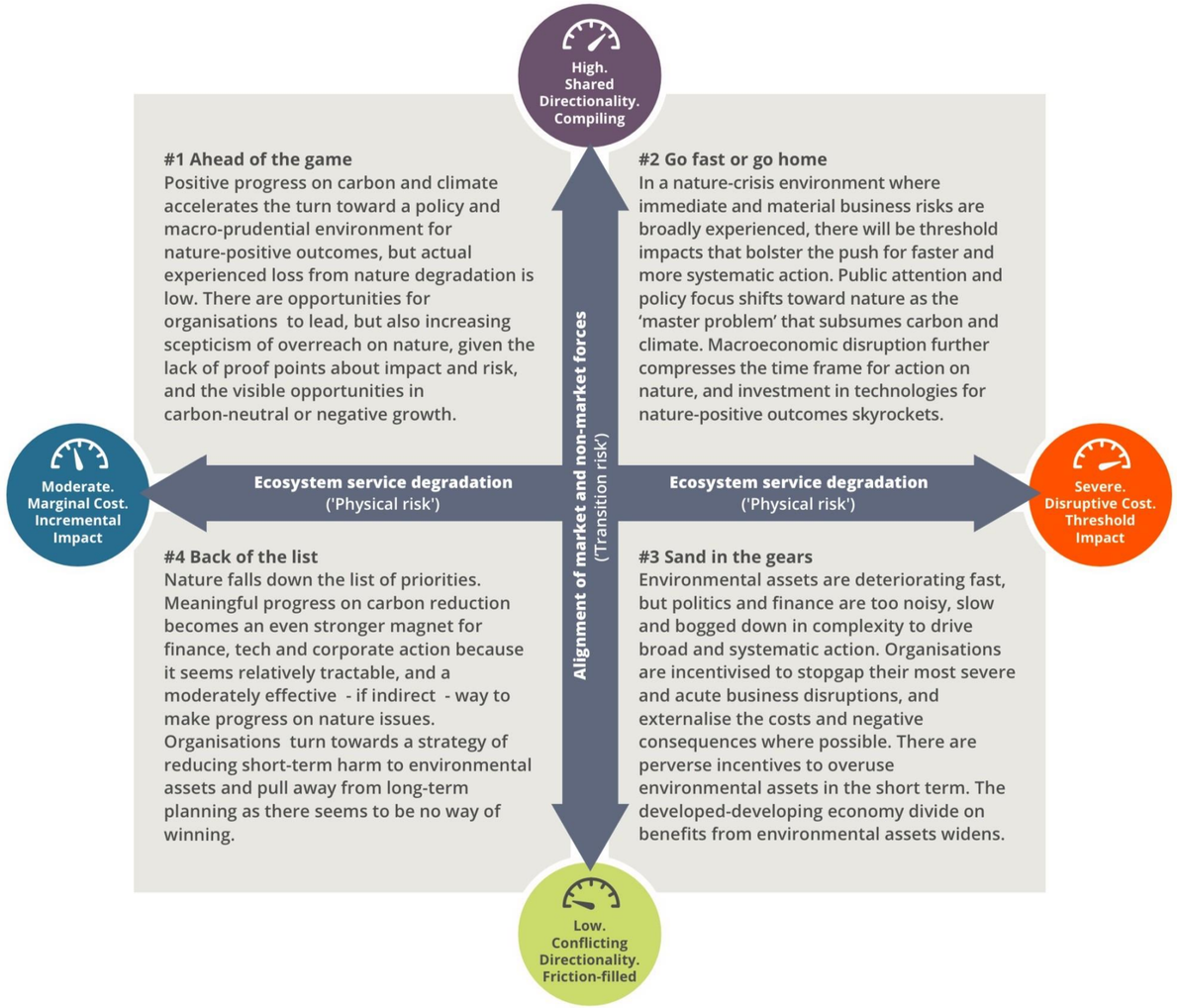
Reconoce que los derechos humanos y la debida diligencia ambiental son fundamentales para los estándares internacionales de conducta empresarial responsable establecidos en los Principios Rectores sobre las Empresas y los Derechos Humanos de la ONU y las Líneas Directrices de la OCDE para Empresas Multinacionales.

Orientación sobre el compromiso a través de todas las fases y componentes del enfoque LEAP:

- El alcance y los resultados y beneficios esperados del compromiso;
- La relevancia de los estándares de debida diligencia existentes;
- Los tipos de partes interesadas que podrían verse afectadas;
- Las diversas modalidades de participación;
- La importancia de la Consulta y Participación Informada (ICP) y el Consentimiento Libre, Previo e Informado (CLPI) de los Pueblos Indígenas y las comunidades locales como parte de un proceso de participación pleno y efectivo;
- Cuándo y por qué estos procesos de participación pueden ser apropiados.

Borrador de orientación sobre escenarios de riesgo de la naturaleza

Escenarios de riesgo de la naturaleza: proyecto de guía



Documento de debate sobre el enfoque de los escenarios de la naturaleza publicado en noviembre de 2022

Prueba piloto del enfoque con cuatro empresas en febrero y marzo de 2023: Reckitt, Dow, Kirin (New Belgium Brewery) y Stockland

Borrador de orientación en este publicado

Desarrollo continuo de escenarios para instituciones financieras con NGFS: orientación adicional en la versión v1.0 de septiembre

Posibles próximos pasos

Participación en el NCG y en Pilotos

fsdafrica

Focus: Financial Institutions in select Africa markets

UN environment programme | finance initiative

Focus: Financial Institutions globally

AFD

Focus: Global Development Finance Institutions

Global Canopy

Focus: Forestry, Agriculture and Land Use Change

wbcsd

Focus: Large global industry leaders (Energy, Food, Built Environment)

ICMM

Focus: Mining & metals

ipieca

Focus: Oil, gas and alternative energy - Global

Textile Exchange

Focus: Textiles and apparel - global

Calendario para comentarios

Cuadro: calendario con fechas de publicación y plazos límite para la retroalimentación antes de cada publicación

Publicación	Fecha de publicación	Fecha límite para recibir retroalimentación sobre esta versión
v0.1	15 de marzo de 2022	
v0.2	28 de junio de 2022	
v0.3	Noviembre de 2022	14 de febrero de 2023
v0.4	Marzo de 2023	1 de junio de 2023
v1.0 (final)	Septiembre de 2023	

Involucramiento en el TNFD Forum y Grupos de trabajo

Sectors (under development)

- **Instituciones financieras**
- **Agricultura y alimentos**
- Pesca y acuacultura
- Forestería, pulpa y papel
- **Energía**
- **Minería y metales**
- Infraestructura y construcción
- Textiles
- Químicos y farmacéuticas
- ….

Alineado
SASB/ISSB Sector Classification

Biomes (under development)

- **Bosques tropicales**
- Ríos y arroyos
- Tierra en uso intensivo
- ‘Marine shelf’
- ….

Alineado UN System of Environmental Economic Accounting (SEEA) and IUCN Global Ecosystem Typology

Guía adicinal ‘customizada’ para ususarios del mercado por sector - biomas

Taskforce on Nature-related Financial Disclosures

Gracias!

Felipe Arango – felipe.arango@tnfd.global

forum@tnfd.global / pilots@tnfd.global
www.tnfd.global | @TNFD_
https://framework.tnfd.global

Articulación con las Estrategias y Planes de Acción Nacionales sobre Biodiversidad (NBSAP's)

Laura Bermúdez - Oficina de Asuntos Internacionales del MADS

Encuesta sobre comentarios y retroalimentación de la v0.4 Beta

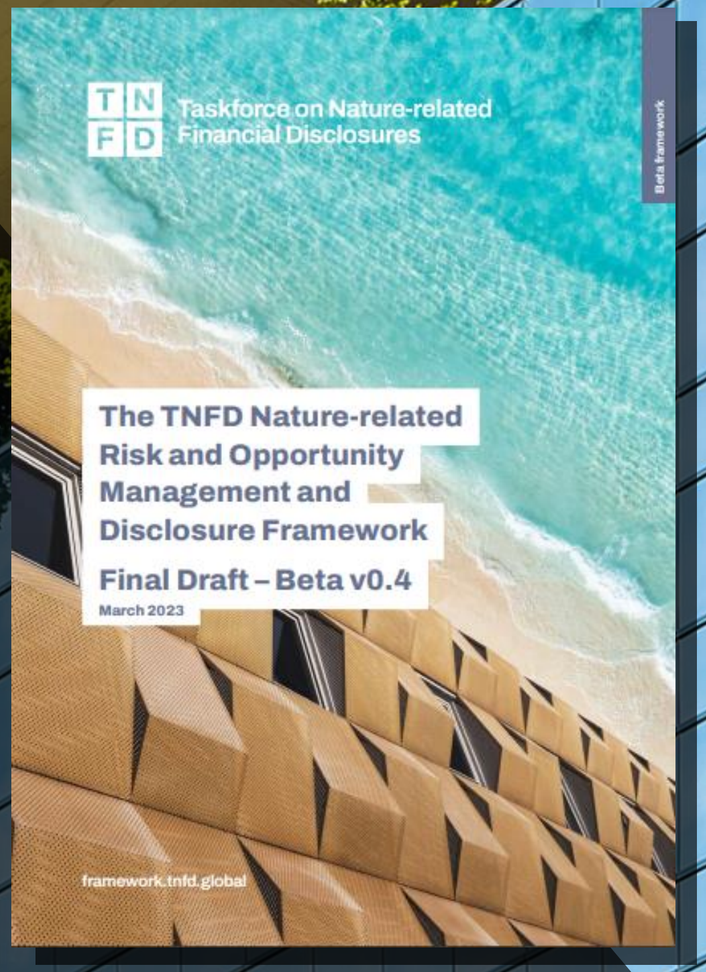
CENTRO NACIONAL DEL AGUA Y LA BIODIVERSIDAD

ANDI MÁS PAÍS

Taskforce on Nature-related Financial Disclosures

4to ENCUENTRO: AVANCES MARCO TNFD V0.4

Socialización y diálogo alrededor del *Marco de divulgación y gestión de riesgos y oportunidades relacionados con la naturaleza de TNFD* ***Versión v0.4 Beta***



¡GRACIAS POR SU ASISTENCIA!