



***Empresas y  
naturaleza:  
el aporte de  
TNFD***

*Octubre, 2024*

*Nuestros proyectos existirán en  
un mundo **diferente** al de hoy*



# Contenidos

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- Quienes somos
- Contexto **TNFD**
- Análisis de riesgos y oportunidades: **LEAP**
- ¿Cómo **avanzar**?

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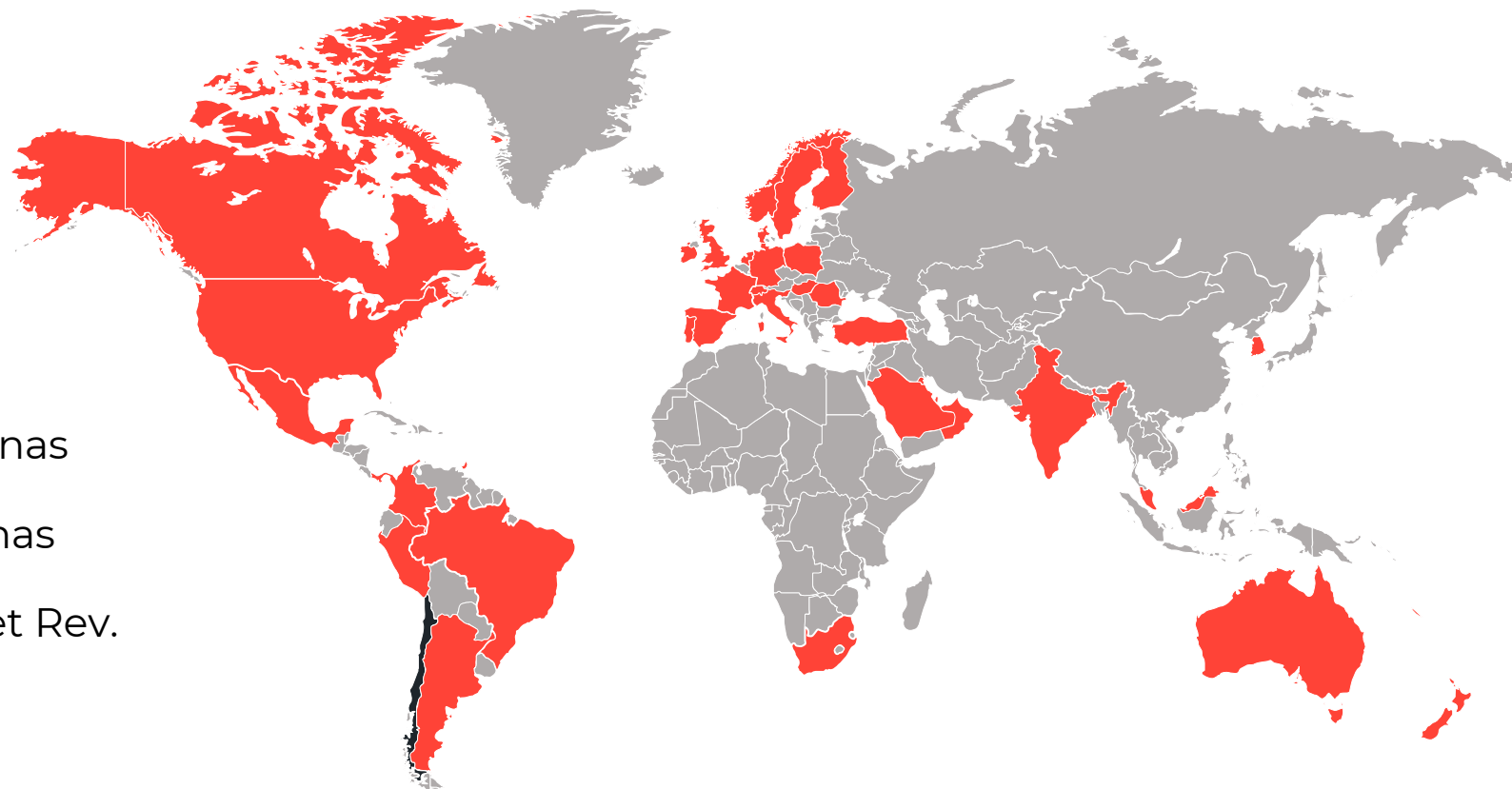




*Quienes  
somos*



# Nuestra compañía en el **mundo**



**66 k** personas

**600+** oficinas

**\$7,9 B+** Net Rev.

4



**Compañía de Diseño de Ingeniería N°1 Global**  
(*ERN, 2023*)



**Consultora Ambiental y Sostenibilidad N°1 Global**  
(*Environment Analyst, 2024*)



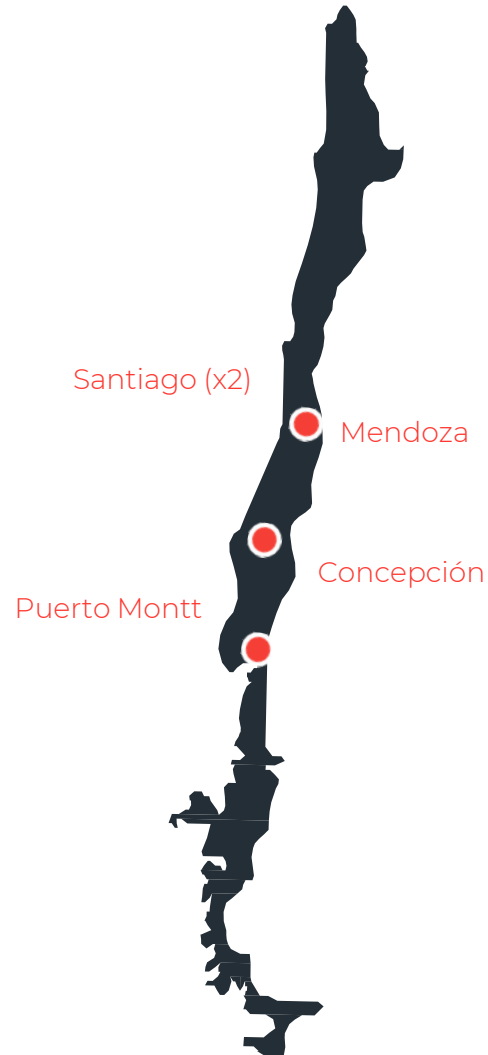
**Líder ESG** entre compañías de Ingeniería y Construcción  
(*MSCI, 2024*)

# Nuestra compañía en **Chile & Argentina**

**1.430** personas

**5** oficinas

**\$140 M+** Net Rev. 2023



# Donde nos puedes *encontrar*

Amplia gama de servicios de consultoría y diseño, pensando en el **futuro** y sin dejar de lado el *hoy*.





*Contexto*  
**TNFD**



# Introduction

Microsoft Teams

video

2024-10-02 20:20 UTC

Recorded by  
Merriman, Jenny

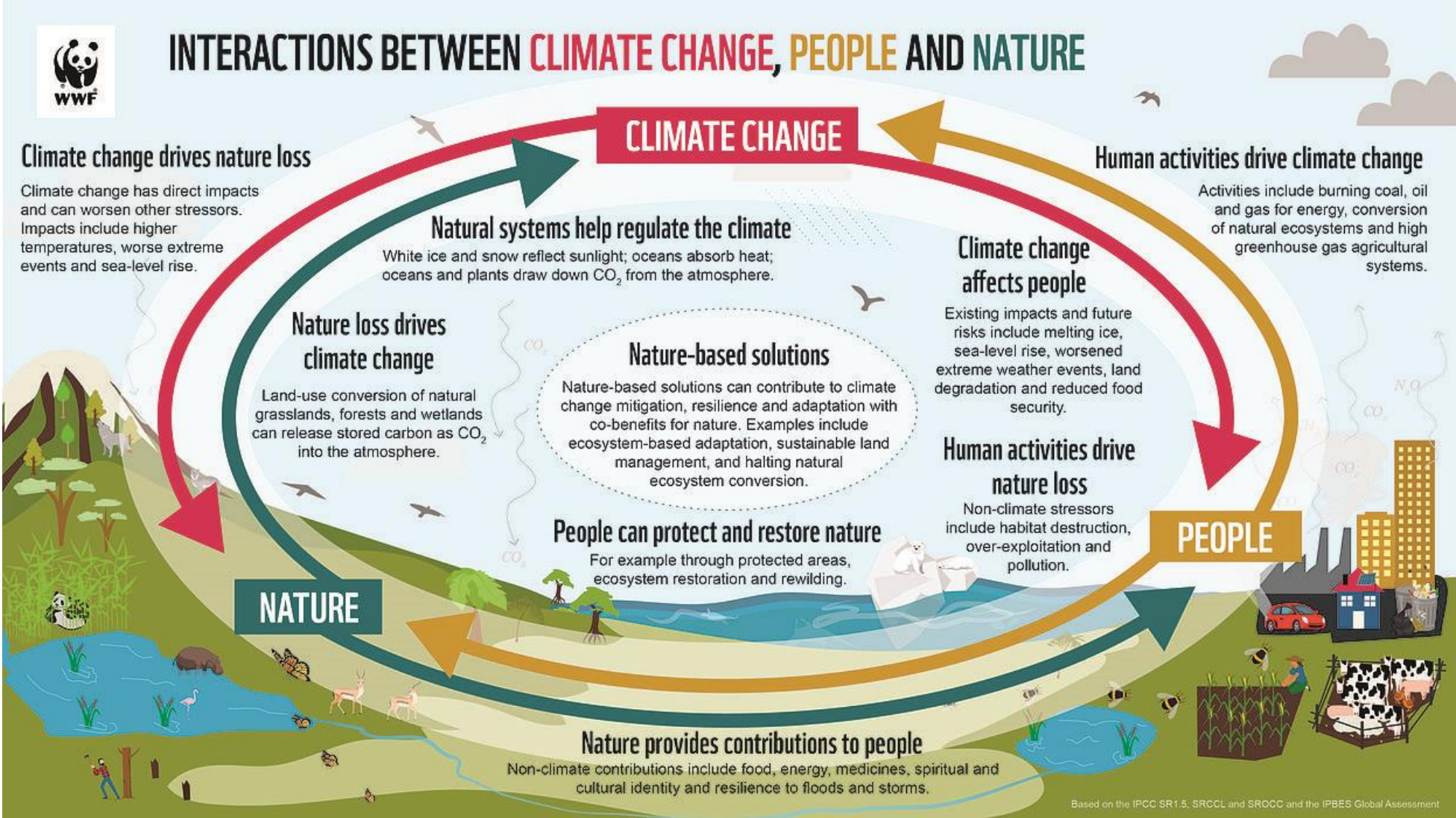
Organized by  
Merriman, Jenny

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# Clima y naturaleza



## Contexto internacional

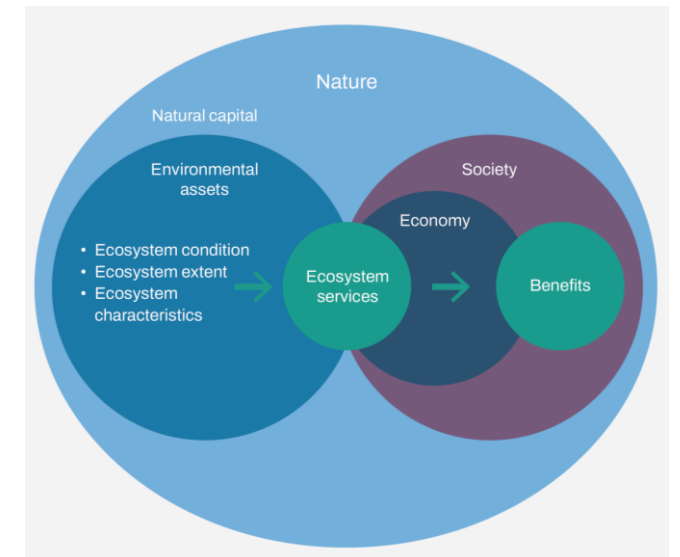
El **Marco mundial Kunming-Montreal** de la diversidad biológica adoptado durante la **COP15** establece un ambicioso camino para alcanzar la visión global de un mundo que viva en armonía con la naturaleza en 2050.

Cuenta con 4 objetivos para 2050 y 23 metas para 2030, entre ellas, la **meta 15** relacionada con **empresas**:

- Evaluar y divulgar sobre sus riesgos, impactos y dependencias de la naturaleza
- Proporcionar información a los consumidores para promover el consumo sostenible
- Informar sobre el cumplimiento de las regulaciones y distribución de beneficios.



*Relación entre negocios, naturaleza y sociedad (TNFD)*



## ¿Qué es TNFD?

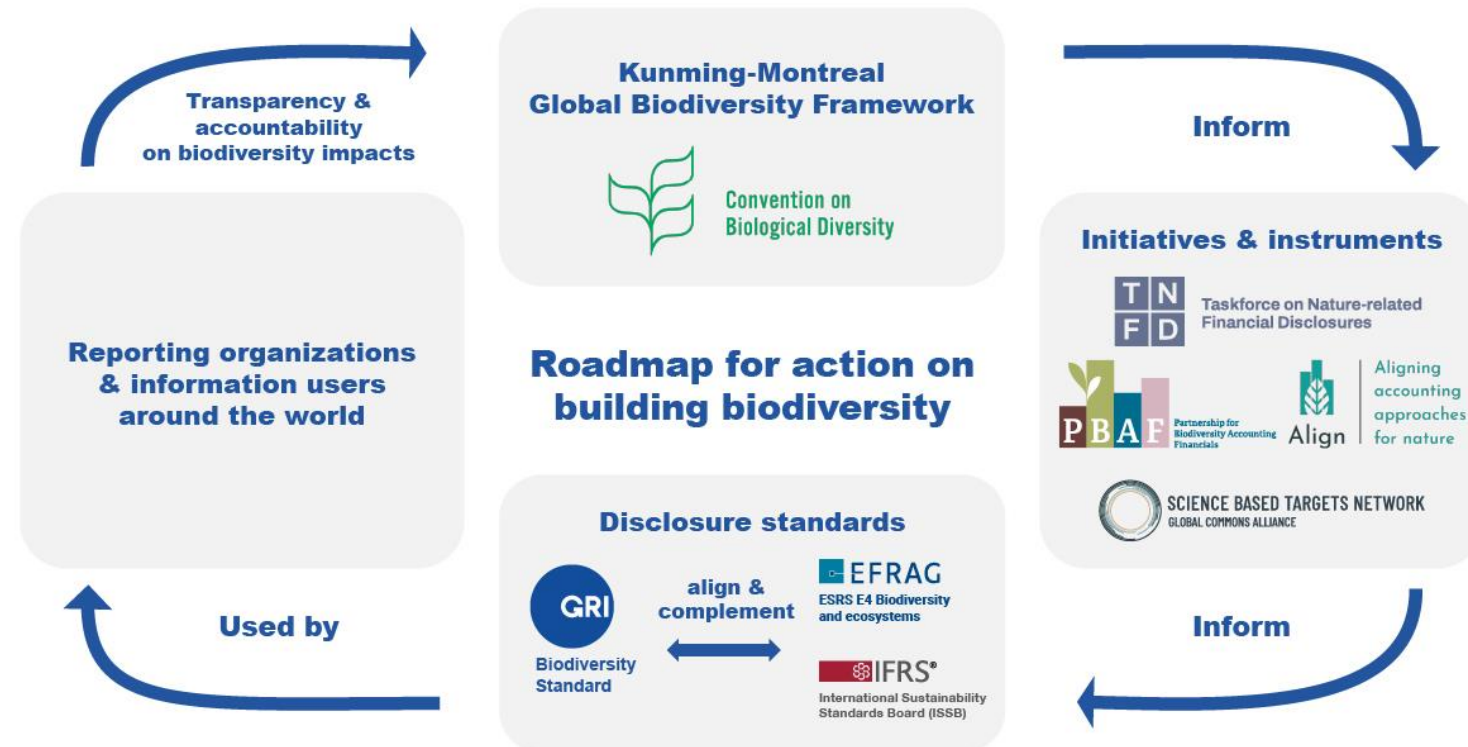
- Es el Grupo de Trabajo sobre Divulgación de **Información Financiera Relacionada con la Naturaleza** (TNFD, por sus siglas en inglés).
- En septiembre del 2023 publicaron una serie de recomendaciones sobre divulgación que permiten a las empresas **evaluar, informar y actuar sobre sus dependencias, impactos, riesgos y oportunidades** relacionados con la naturaleza.
- Permite a las empresas integrar la naturaleza en la **toma de decisiones** respondiendo a la demanda del mercado por una mejor comprensión de los riesgos y oportunidades relacionados con la naturaleza.
- A junio 2024 más de **400 organizaciones** en 49 países se han comprometido a realizar divulgaciones TNFD en los próximos años.



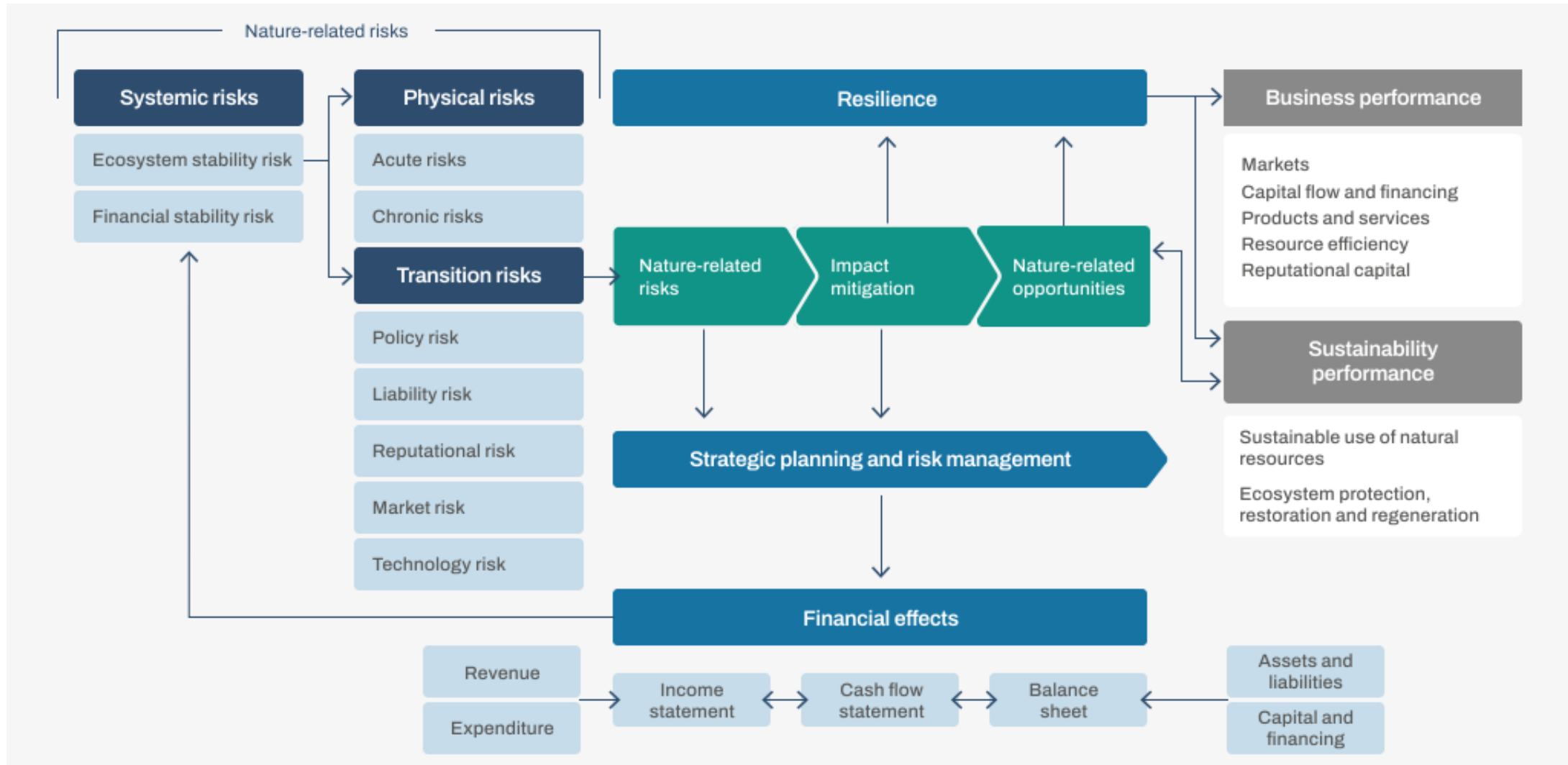
## Relación con marcos y estándares

TNFD se basa y se inspira en marcos y estándares de sostenibilidad existentes que son relevantes para los temas relacionados con la naturaleza:

- El Marco Global de Biodiversidad
- El intercambio de conocimientos con **GRI, CDP, SASB, SBTN**, la Coalición de Capitales, la División de Estadística de la ONU y otros.



# Riesgos y oportunidades relacionadas con la naturaleza



# Las recomendaciones de TNFD

Cuenta con **14 recomendaciones agrupadas en 4 pilares:**

- **Gobernanza**
- **Estrategia**
- **Gestión de riesgos e impactos**
- **Métricas y objetivos**

Sigue una estructura y lenguaje similar al Task Force on Climate-related Financial Disclosures (**TCFD**), marco de divulgación de temas relacionados con el clima.



# Recomendaciones: *Ejemplo Estrategia*

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| Governance  | Strategy  | Risk & impact management  | Metrics & targets   |
|---|---|---|---|
| Disclose the organisation's governance of nature-related dependencies, impacts, risks and opportunities.  | Disclose the effects of nature-related dependencies, impacts, risks and opportunities on the organisation's business model, strategy and financial planning where such information is material.   | Describe the processes used by the organisation to identify, assess, prioritise and monitor nature-related dependencies, impacts, risks and opportunities.  | Disclose the metrics and targets used to assess and manage material nature-related dependencies, impacts, risks and opportunities.  |
| <b>Recommended disclosures</b><br><b>A.</b> Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities.<br><b>B.</b> Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.<br><b>C.</b> Describe the organisation's human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organisation's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities. | <b>Recommended disclosures</b><br><b>A.</b> Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium and long term.<br><b>B.</b> Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organisation's business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place.<br><b>C.</b> Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios.<br><b>D.</b> Disclose the locations of assets and/or activities in the organisation's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations. | <b>Recommended disclosures</b><br><b>A(i)</b> Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations.<br><b>A(ii)</b> Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s).<br><b>B.</b> Describe the organisation's processes for managing nature-related dependencies, impacts, risks and opportunities.<br><b>C.</b> Describe how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into and inform the organisation's overall risk management processes. | <b>Recommended disclosures</b><br><b>A.</b> 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.<br><b>B.</b> Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature.<br><b>C.</b> Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks and opportunities and its performance against these. |

## Strategy

Disclose the effects of nature-related dependencies, impacts, risks and opportunities on the organisation's business model, strategy and financial planning where such information is material.

**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 dependencies, impacts, risks and opportunities have had on the organisation's business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place.

**C.** Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios.

**D.** Disclose the locations of assets and/or activities in the organisation's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations.



*Análisis de  
riesgos y  
oportunidades:*

**LEAP**



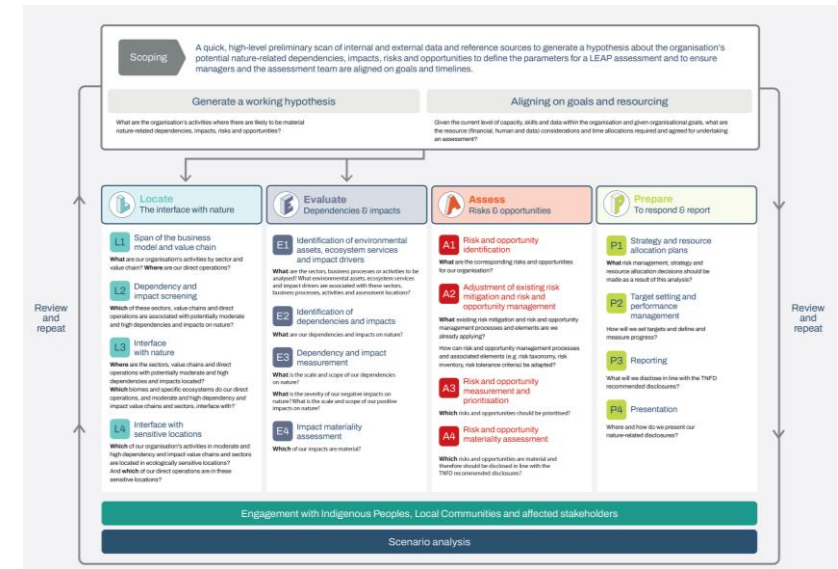


# Identificar riesgos y oportunidades

Para apoyar la divulgación de **riesgos y oportunidades relacionadas con la naturaleza**, TNFD desarrolla y propone el uso de **LEAP**, un marco de evaluación estructurada y con base científica que tiene objetivo el identificar y evaluar los riesgos, oportunidades, dependencias e impactos en los **sitios específicos** donde la compañía opera y su cadena de valor.

LEAP considera 4 etapas:

- **Localizar** la interfaz con la naturaleza y sitios sensibles,
- **Evaluar** dependencias e impactos en la naturaleza,
- **Analizar** riesgos y oportunidades relacionados con la naturaleza,
- **Preparar** para responder e informar siguiendo las recomendaciones de TNFD.



**LEAP de TNFD (TNFD)**

# LEAP: Ejemplo de Localizar

Cada etapa de LEAP contempla una serie de pasos a seguir para la adecuada aplicación del marco.

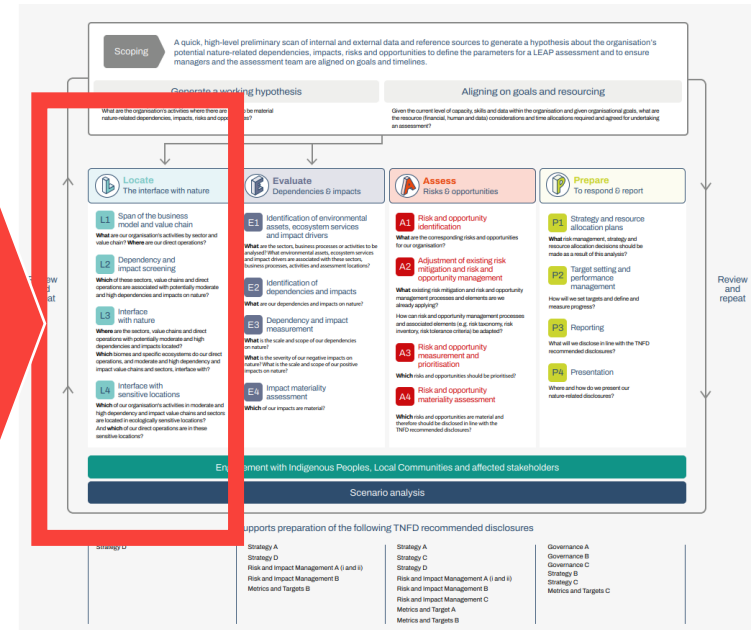
## Locate The interface with nature

**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?**



# Ejemplo: Cellnex 2023 Environment and Climate Change Report

## 3. Nature-related risks

The purpose of this step is to identify and assess risks, which are divided into two main categories: **Physical risks**, associated with potential physical impacts on nature or biodiversity. **Transition risks**, related to the transition to operations no-net-loss or nature-positive operations; these depend on Cellnex's pace of management and adaptation to internal and external changes to reduce potential negative effects on nature and biodiversity. The categorisation of both types of risk is shown below.

| Physical risks                                   | Acute | Chronic |
|--|-------|---------|
| Forest fires                                     | ●     |         |
| Adverse climate impacts from habitat degradation |       | ○       |
| Sanctions for habitat and species degradation    |       | ○       |

As shown below, none of the facilities fall within the very high-risk category for either risk typology. 84% have low or very low physical risk and 78% of assets are assigned low transition risk. In conclusion, most assets have a low or moderate risk level as these economic activities have direct operations that present dependencies or impacts that are not considered material

|           | Transition risk |           | Physical risk |           |
|-----------|-----------------|-----------|---------------|-----------|
|           |                 | %         |               | %         |
| Very high | 0               | 0         | 0             | 0         |
| High      | 7.728           | 5         | 2.716         | 2         |
| Medium    | 26.439          | 17        | 22.530        | 14        |
| Low       | 121.715         | <b>78</b> | 40.938        | <b>26</b> |
| Very low  | 0               | 0         | 89.650        | <b>58</b> |

In addition, below provides a complete overview of all the high-risk locations for both the Physical and Transition risks plotted on the previously developed biodiversity integrity heatmap.



the majority of assets has a low or moderate risk level, partly due to the fact that these economic activities have direct operations that do not entail high dependencies or impacts.

| Transition Risks  | Policy & Legal | Market | Technology | Reputation |
|---|----------------|--------|------------|------------|
| Advances in biodiversity standards, frameworks and legislation                      | ●              |        |            |            |
| Implementation of EU Directives with nature-related disclosure requirements         | ●              |        |            |            |
| Lower ESG classification through lagging behind on nature-related topics            |                | ●      |            |            |
| Visual impact of assets on the landscape  |                |        |            | ●          |
| Litigation over the impact of electromagnetism on biodiversity and/or public health |                |        |            | ●          |

# Ejemplo: Cellnex 2023 Environment and Climate Change Report

## 5. Time horizons

Both nature risks and opportunities have been classified in four different time horizon categories: short term (0-5 years), medium term (5-10 years), long term (10-20 years) and unknown (there is no certainty).

| Opportunities |   | Short Term | Medium Term | Long Term |
|---------------|---|------------|-------------|-----------|
| ON01          | Anticipating future legislation related to nature and biodiversity                  | ●          |             |           |
| ON02          | Tapping into nature-based carbon markets  |            | ●           |           |
| ON03          | Energy efficiency and circular economy  | ●          |             |           |
| ON04          | Implementation of nature-based solutions to mitigate risks                          |            | ●           |           |
| ON05          | Offering new services geared towards nature conservation                            |            | ●           |           |
| ON06          | Becoming a frontrunner in the incorporation of natural capital in the organisation  | ●          |             |           |
| ON07          | Further integration of the value chain on nature-related topics                     |            | ●           |           |
| ON08          | Camouflaging the assets   |            | ●           |           |
| ON09          | Developing assets with positive effects on nature                                   |            |             | ●         |
| ON010         | Collaboration with research centres and scientists                                  | ●          |             |           |
| Risks         |   |            |             |           |
| RN01          | Forest fires  | ●          |             |           |
| RN02          | Adverse climate impacts from habitat degradation                                    |            | ●           |           |
| RN03          | Sanctions for habitat and species degradation                                       |            | ●           |           |
| RN04          | Advances in biodiversity standards, frameworks and legislation                      | ●          |             |           |
| RN05          | Implementation of EU Directives with nature-related disclosure requirements         | ●          |             |           |
| RN06          | Lower ESG classifications through lagging behind on nature-related topics           |            | ●           |           |
| RN07          | Visual impact of assets on the landscape  | ●          |             |           |
| RN08          | Litigation over the impact of electromagnetism on biodiversity and/or public health |            |             | ●         |



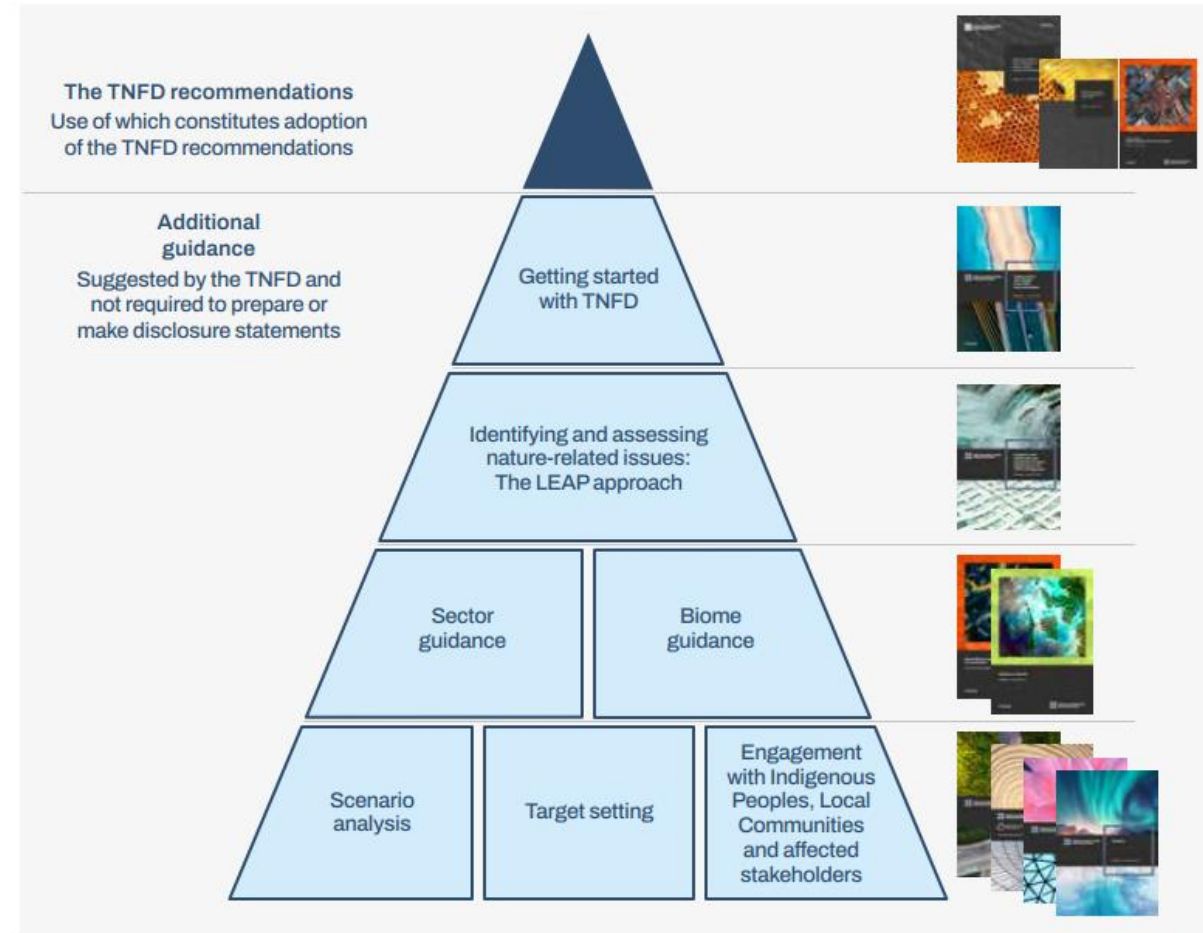


*¿Cómo  
avanzar?*

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## Pasos clave para avanzar

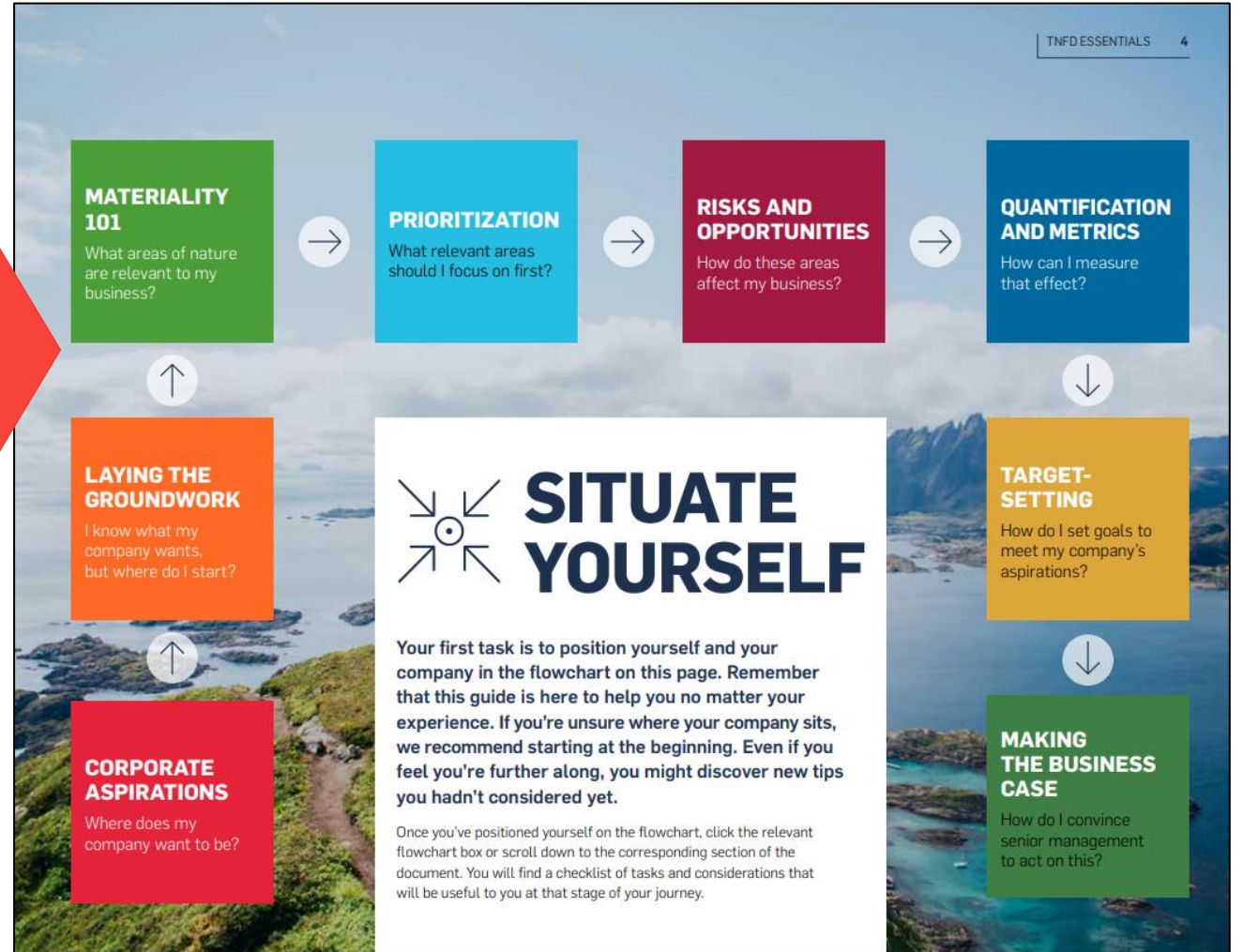
1. Desarrollar un **diagnóstico de madurez** sobre alineación con las recomendaciones de TNFD.
2. Definir una **hoja de ruta** para subsanar las brechas.
3. Identificar y evaluar **riesgos y oportunidades** en relación a la naturaleza: *Análisis LEAP*.
4. Abordar los riesgos y oportunidades a través de **planes y medidas** específicas.
5. **Divulgar** en línea con las recomendaciones de TNFD.



Fuente imagen: TNFD

# Guía práctica para avanzar

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[Revisa la guía acá](#)

**Gracias!**

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