

The LEAP approach

Scoping the assessment

Locate

Interface with nature

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?

Evaluate

Dependencies & impacts

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?

Assess

Material risks & opportunities

A1
Risk ID &
assessment

What are the corresponding risks for our organisation?

A2
Existing risks
mitigation &
management

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

A3
Additional risks
mitigation &
management

What additional risk mitigation and management actions should we consider?

A4
Materiality
Assessment

Which risks are material & should be disclosed in line with the TNFD disclosure recommendations?

A5
Opportunity
identification &
assessment

What nature-related opportunities does this assessment identify for our business?

Prepare

To respond and report

Strategy and 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?

Stakeholder engagement (in line with the TNFD Disclosure Recommendations)

Review and repeat