



# Biodiversity & Climate data

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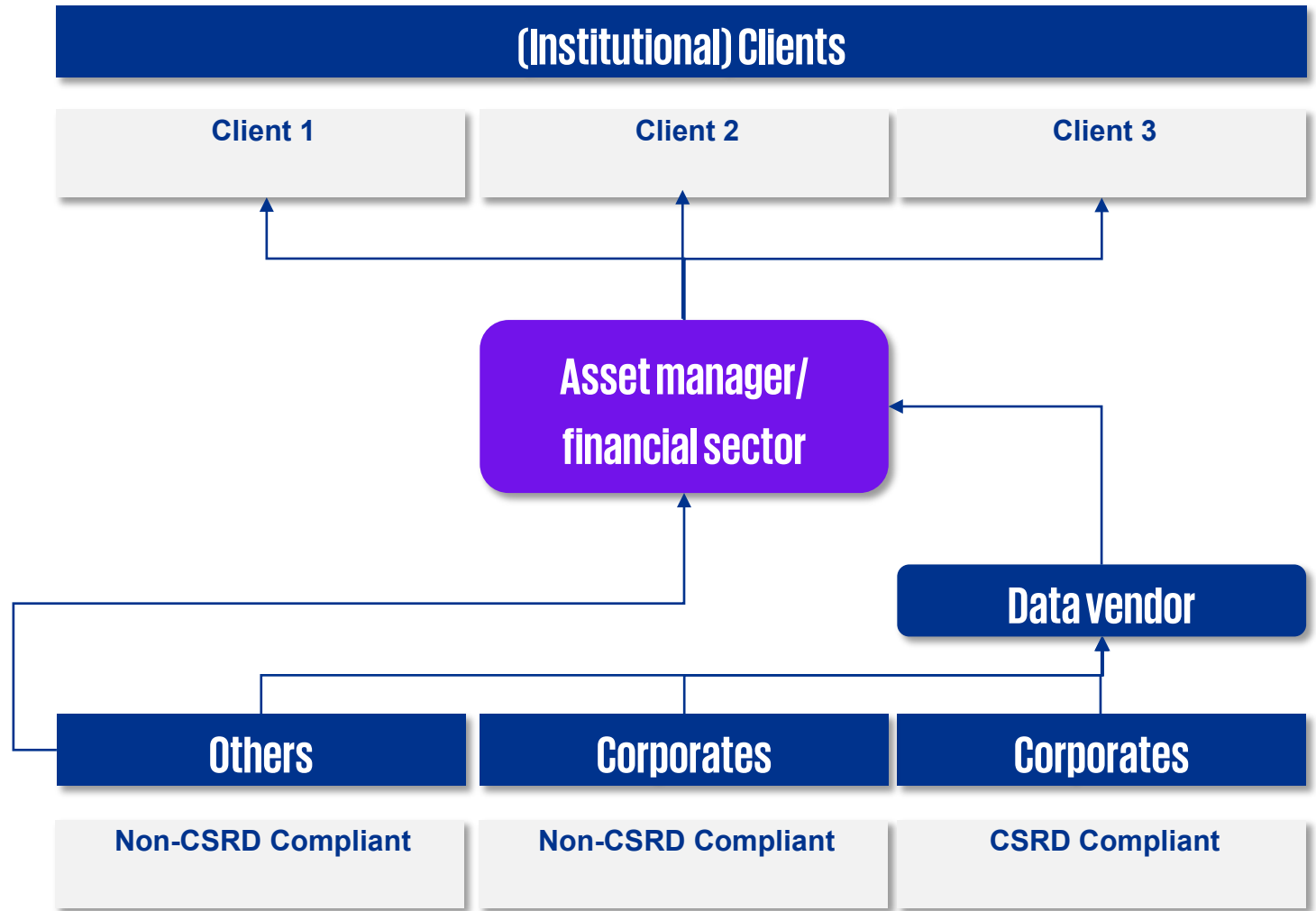
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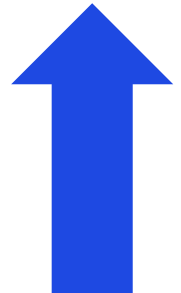


# Data flow aggregation

- Assurance on:**
- Internal controls
  - Insights in flow of data
  - Monitoring

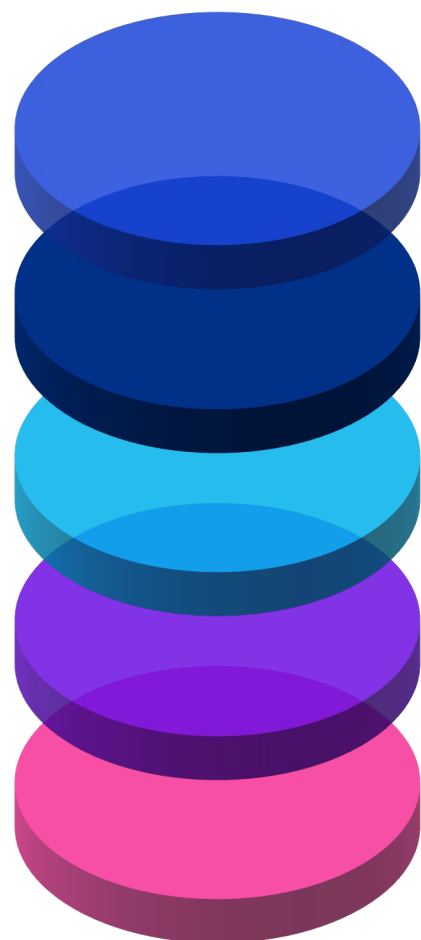


- Investments Data quality Risks:**
- Inaccurate data
  - Incomplete data
  - Fraud (green-washing)
  - Subjective information
  - Unaligned definitions for KPIs





# Comparing the SOC reports\* of 12 asset managers



**01** Trade restrictions  
7 out of 12 asset managers

**02** Voting Policy  
4 out of 12 asset managers

**03** Explicit control on external managers  
4 out of 12 asset managers

**04** Emission goals / ESG scores  
1 out of 12 asset managers

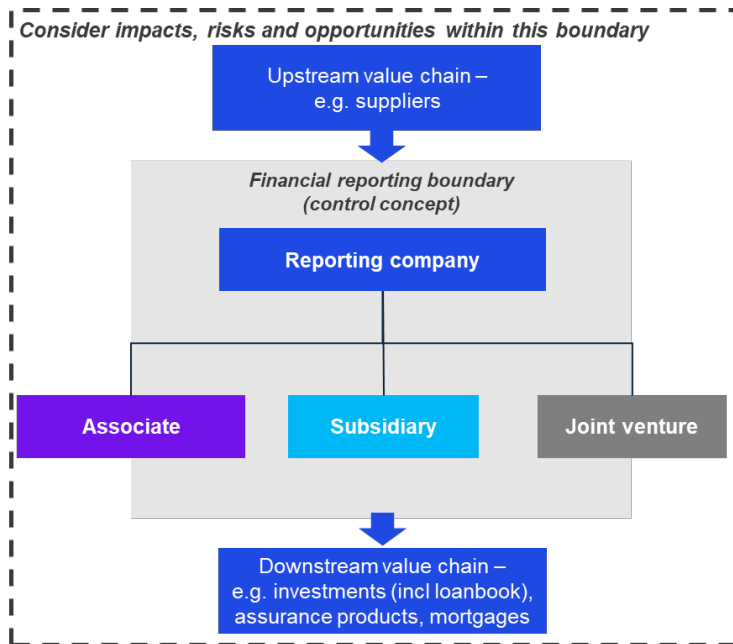
**05** Outsourcing  
0 out of 12 asset managers

- SOC - System and Organization Controls reports enable companies to feel confident that service providers, or potential service providers, are operating in an ethical and compliant manner. SOC reports utilize independent, third-party auditors to examine various aspects of a company
- <https://www.compact.nl/articles/how-does-new-esg-regulation-impact-your-control-framework/>

# Companies obliged under EU CSRD need to report against the ESRS standards on own operations and their value chain

## EU CSRD / ESRS (2024)

- Cements double materiality and transition planning
- Impacts, risks and opportunities (past, current, future)
- Stakeholder involvement
- Own operations and value chain.
- Links to business model(s) and corporate strategy and investments

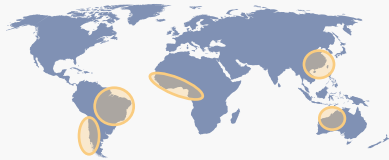


| Environmental |                           |  |
|---------------|---------------------------|--|
| E1            | Climate change            | <ul style="list-style-type: none"> <li>• Climate change adaptation</li> <li>• Climate change mitigation</li> <li>• Energy</li> </ul>   |
| E2            | Pollution                 | <ul style="list-style-type: none"> <li>• Pollution of air/water/soil</li> <li>• Pollution of living organisms and food resources</li> <li>• Substances of concern</li> <li>• Substances of very high concern</li> </ul>  |
| E3            | Water & marine resources  | <ul style="list-style-type: none"> <li>• Water withdrawals/consumption/use</li> <li>• Water discharges in water bodies and in the oceans</li> <li>• Habitat degradation and intensity of pressure on marine resources</li> </ul>                                 |
| E4            | Biodiversity & ecosystems | <ul style="list-style-type: none"> <li>• Direct impact drivers of biodiversity loss</li> <li>• Impacts on the state of species</li> <li>• Impacts on the extent and condition of ecosystems</li> <li>• Impacts and dependencies on ecosystem services</li> </ul> |
| E5            | Circular economy          | <ul style="list-style-type: none"> <li>• Resources inflows, including resource use</li> <li>• Resource outflows related to products and services</li> <li>• Waste</li> </ul>   |

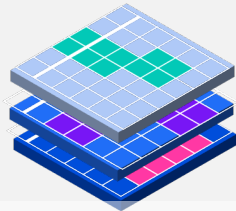
# Example of how we partner with Naturalis on geospatial data mapping – following TNFD’s LEAP approach

## Locate

Scope the project and map the value chain of your asset or sector



Overlay geospatial datasets to identify your interface with nature



Prioritise locations that interact with high integrity/importance ecosystems etc.



Scientific databases and toolsets



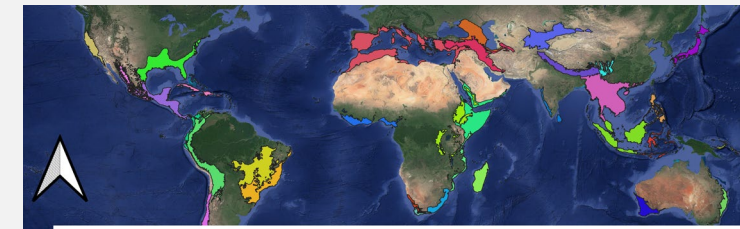
Academic knowledge and expertise



Navigating complex data sources

This leads to:

1. Ability to select the most relevant data for your purposes
2. Tailored and contextualized approaches based on scientific insights
3. Increased level of granularity (compared to tools such as ENCORE)
4. Reviews of the reliability and accuracy of the data used



|  |  |   |
|--|--|---|
| CEPF_terrestrial_biodiversity_hotspots_2016                | Himalaya_hotspot_area                                | New Zealand_hotspot_area                  |
| Atlantic Forest_hotspot_area                               | Horn of Africa_hotspot_area                          | North American Coastal Plain_hotspot_area |
| California Floristic Province_hotspot_area                 | Indo-Burma_hotspot_area                              | Philippines_hotspot_area                  |
| Cape Floristic Region_hotspot_area                         | Irano-Anatolian_hotspot_area                         | Polynesia-Micronesia_hotspot_area         |
| Caribbean Islands_hotspot_area                             | Japan_hotspot_area                                   | Southwest Australia_hotspot_area          |
| Caucasus_hotspot_area                                      | Madagascar and the Indian Ocean Islands_hotspot_area | Succulent Karoo_hotspot_area              |
| Colorado_hotspot_area                                      | Madrean Pine-Oak Woodlands_hotspot_area              | Sundaland_hotspot_area                    |
| Chilean Winter Rainfall and Valdivian Forests_hotspot_area | Maputaland-Pondoland-Albany_hotspot_area             | Tropical Andes_hotspot_area               |
| Coastal Forests of Eastern Africa_hotspot_area             | Mediterranean Basin_hotspot_area                     | Tumbes-Choco-Magdalena_hotspot_area       |
| East African Montane_hotspot_area                          | Mesoamerica_hotspot_area                             | Wallacea_hotspot_area                     |
| East African Montane_hotspot_area                          | Mountains of Central Asia_hotspot_area               | Western Ghats and Sri Lanka_hotspot_area  |
| Forest of East Australia_hotspot_area                      | Mountains of Southwest China_hotspot_area            |   |
| Guinean Forests of West Africa_hotspot_area                | New Caledonia_hotspot_area                           |   |

# Tips & Tricks

**01**

Diversify your risk analysis

**02**

Dive into the quality of data

**04**

Ensure you have adequate expertise

**03**

Focus on long-term strategies

**05**

Seek collaboration for better insights



**Questions? Please reach out to:**

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