



LITTLE BLUE RESEARCH

**SERVICE INFORMATION**

**STRATEGIC PLANNING**

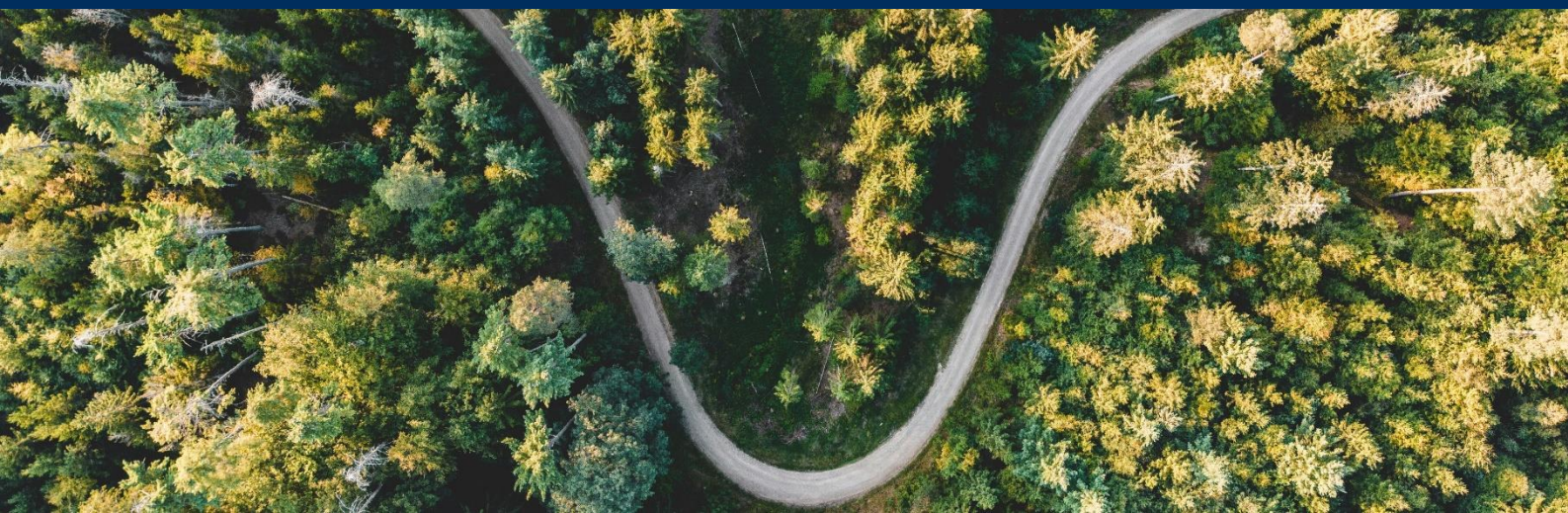


# Strategic planning: Implementation & disclosure

Helping business navigate the nature landscape and manage the risks and opportunities they may face.

+44 (0) 7887 633 345 | [info@littleblueresearch.com](mailto:info@littleblueresearch.com) | [www.littleblueresearch.com](http://www.littleblueresearch.com)





## Summary

**The landscape of nature related initiatives and frameworks is rapidly evolving. With the agreement of the Global Biodiversity Framework (GBF) during COP 15 businesses are asked to act by “Assessing, Disclosing and Reducing Biodiversity-Related Risks and Negative Impacts”<sup>1</sup> to support the economic transition to nature positive.**

To support these global efforts, companies aim to outline the necessary actions to support the delivery of relevant goals for restoring and protecting nature. In addition, many countries are introducing requirements for the disclosure of nature-related information through various pieces of

legislation. For example, the European Union’s CSRD mandates the disclosure of material Biodiversity and Ecosystem Services information, along with the need to set out nature transition plans. Meanwhile, in 2023, Japan introduced its National Biodiversity Strategy and Action Plan (NBSAP), encouraging businesses to report their impacts and dependencies on nature. As the International Sustainability Standards Board (ISSB) is expected to complete its research project on Biodiversity and Ecosystem Services in 2026 and formalises a memorandum of understanding with the TNFD this year, we anticipate an increase in requirements for nature-related information over time.

## What is nature positive?

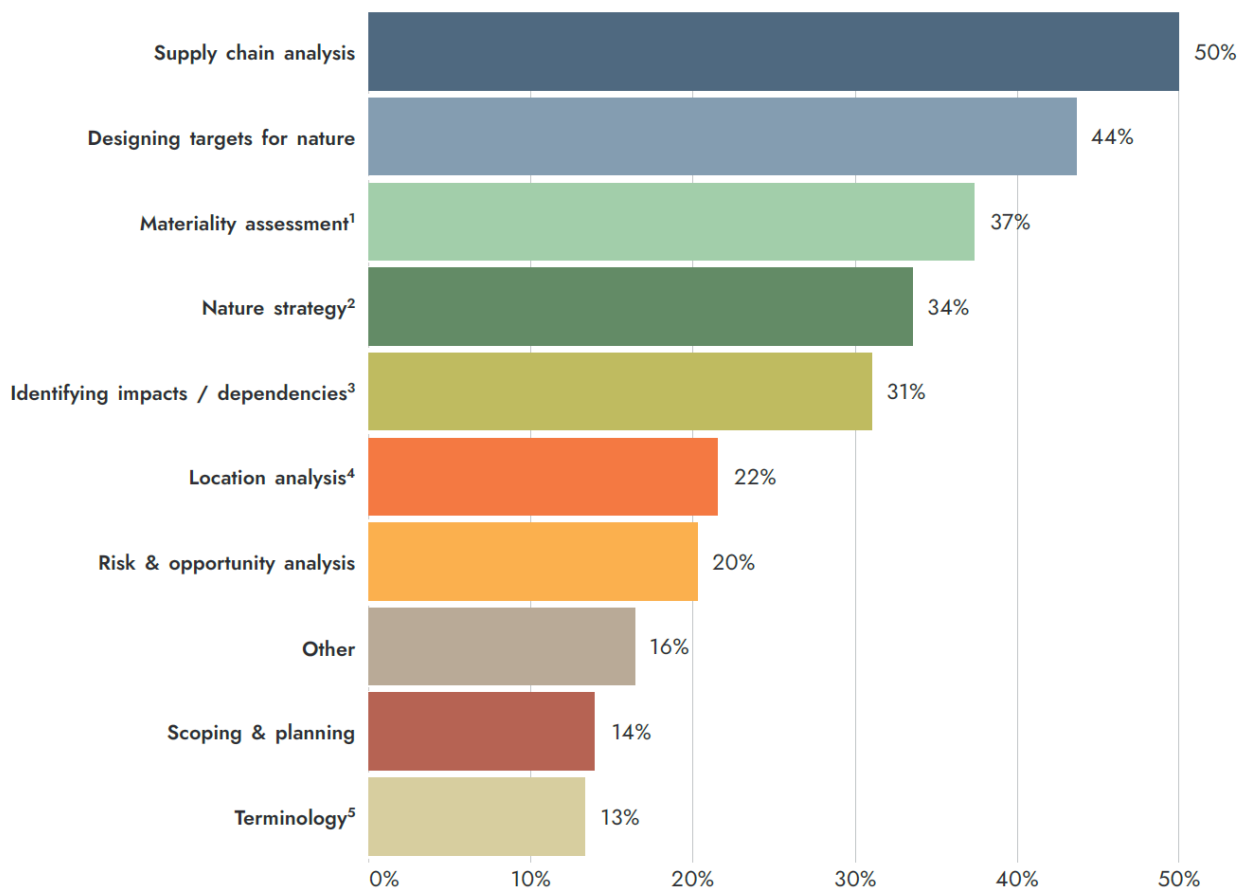
**Nature positive is a broad societal goal to halt and reverse nature loss by 2030 on a 2020 baseline and achieve full recovery by 2050<sup>2</sup>**

*Note the details of what actions are relevant for helping to achieve Nature Positive and its measurement are currently the subject of much debated.*



## Why is this important?

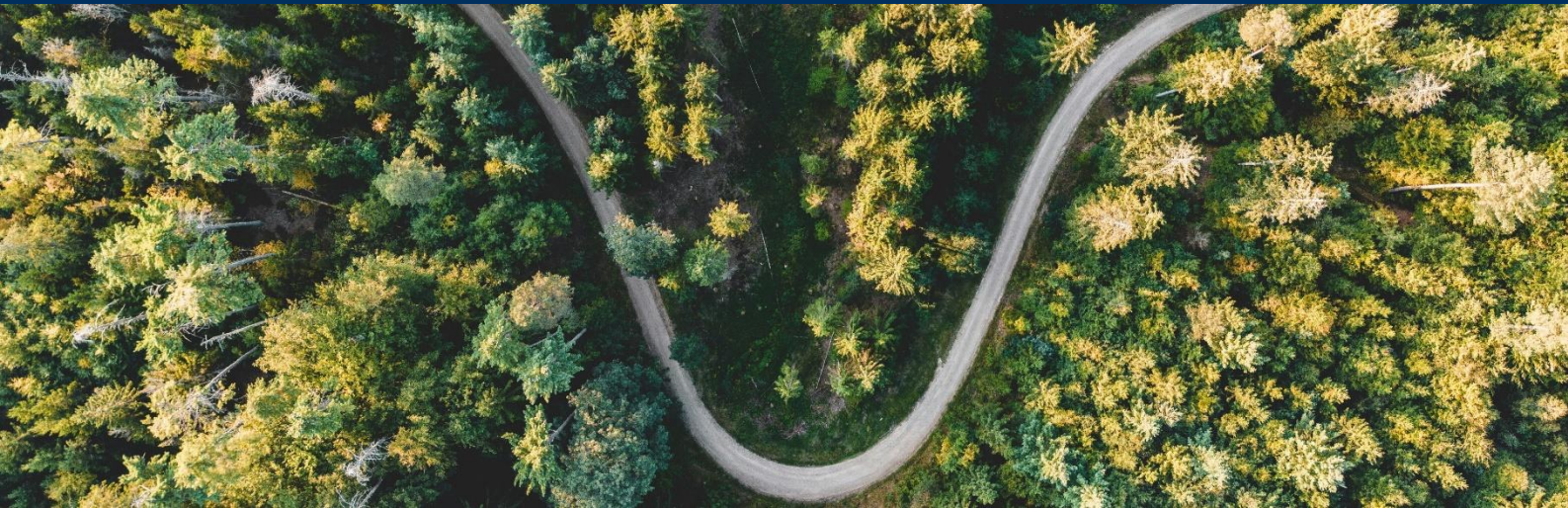
Integrating nature-related assessments and data collection into established businesses is a lengthy process. Focusing on location-based analyses and detailed plans significantly impacts company risk management processes and value chains. Re-evaluating these aspects can lead to cost savings and uncover new opportunities. However, our own survey of sustainability professionals indicates that supply chain analysis and designing nature targets, identified by 50% and 44% of respondents, remain areas of concern (see Figure 1).



*Figure 1: the top three challenges to integrating nature into business decision-making<sup>3</sup>*

Developing an effective plan for both short-term and long-term actions is crucial for meeting additional information requirements efficiently. This includes testing various site-based technologies, different types of data collection and utilising the available workforce to drive change.





## How we help support companies

We help companies:

- Understand the implications of nature-related framework application for businesses and their cross-overs.
- By providing concrete and practical plans for action with specific objectives and measurement options for tracking progress.
- By providing introductions to the use of different technologies and processes, on site actions and suggestions for leveraging the current workforce.

## What can this help achieve?

- Provide an understanding of where a company's operations interface or connect with nature.
- Provide implementation roadmaps setting out the shorter- and longer-term actions needed to meet strategic goals.
- Provide an understanding of the implications of nature-related frameworks for the business and how efforts can be co-ordinated to develop a central approach for delivering the requirements of multiple initiatives.
- A list of strategic goals and targets for the business and/or its value chain.



## Testimonials

The following testimonials represent a selection of the feedback received from our clients while providing support relating to strategical planning and framework application.



*Little Blue Research has provided expertise to our expert team on sustainability and nature, helping us to evaluate and improve our internal processes and to charge them with TNFD components, for us to be able to take the next steps on our journey across the organisation. It was really helpful."*



**Kenneth Collander - Head of Environmental Affairs, Group Sustainability, Stora Enso**



*The engagement delivered by Little Blue Research was thorough, well-managed and well-communicated throughout. They delivered a high-quality report and their insight provides us with tangible next steps to guide our work on natural capital. They presented to senior stakeholders and brought the findings to life in credible and authoritative way.*



**Roisin Sharkey, Director, KPMG UK, Co-Head of Corporate Responsibility**



*The team at Little Blue Research helped us start understanding our impacts and dependencies on nature throughout our own operations and our supply chain. There is still a lot more for us to do, but based on this work, we have a much better understanding and useful starting point"*



**Gabrielle Ginér, head of environmental sustainability at BT Group.**



## What does this include?

A mixture of some of the following:

- Developing a sustainability or nature vision and linking this to core business activities.
- Designing or evaluating relevant sustainability goals and targets.
- Designing short-term and long-term plans for action, including the definition of specific actions for different roles within the business.
- Developing 'transition' plans to address sustainability risks.
- Applying different legal or voluntary frameworks, such as, TNFD, CSRD, etc. to all or parts of the business.
- Implementing actions by supporting working groups and tracking progress to help identify and address barriers to change.

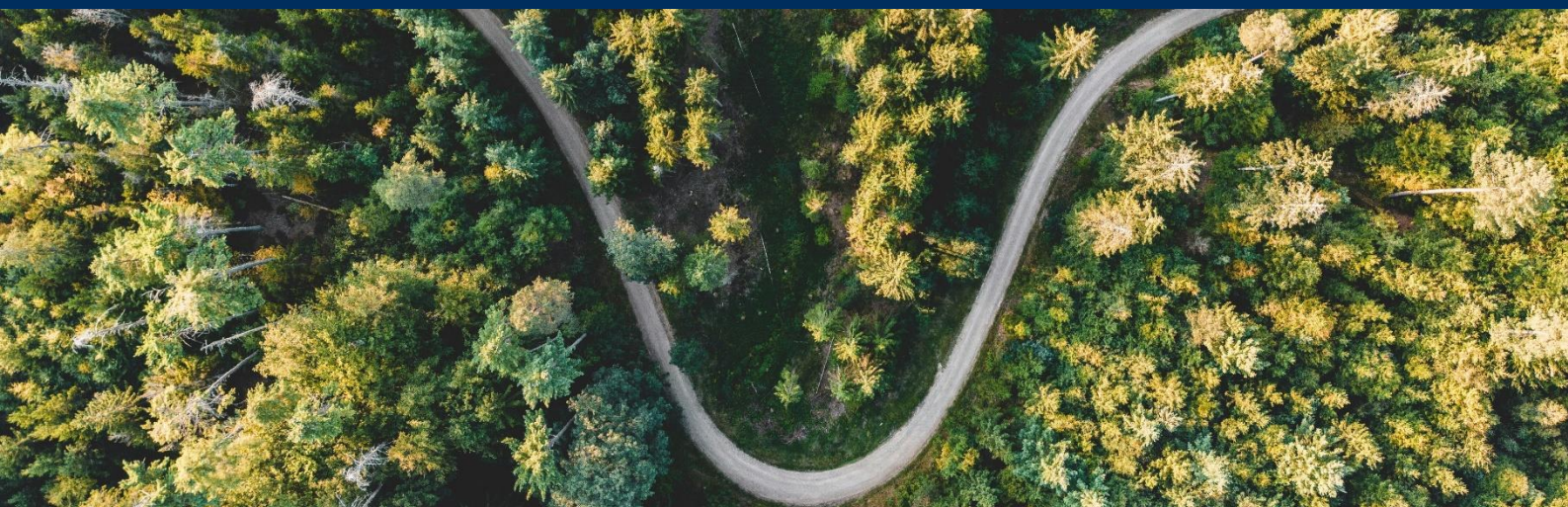
## What support/information will this require?

- Some initial consideration of relevant targets, an understanding of why these are considered important.
- Stakeholder buy in across relevant business functions, if not in place this can form part of the strategic planning process.

### For framework application

- Business operations/activities information and location data for operations.
- Internal reports/data on water use, waste, biodiversity, discharges to air and water.
- Project scope and details of targets and commitments relating to nature.





## Things to consider

- Existing strategies and goals in relation to the businesses' Environmental, Social and Governance (ESG) approach.
- The timeline expected for any plans, the level of support needed.
- The scope of the plan whether it will be for the business in its entirety or specific business units or functions.

### For framework application

- Which disclosure frameworks (legally required or voluntary) to apply and why.

## Delivery information

### Timeframe and cost subject to:

- Level of available documentation/ information/data.
- Elements of nature under consideration, e.g., land, freshwater, ocean, atmosphere.
- Number of material business activities/units included.
- Any targets or public commitments the business has made.

## References

1. The Nature Positive Initiative (2023). *The definition of Nature Positive*  
<https://www.naturepositive.org/app/uploads/2024/02/The-Definition-of-Nature-Positive.pdf>
2. Convention on Biological Diversity (accessed 2025). *Target 15 and guidance notes*.  
<https://www.cbd.int/gbf/targets/15>.
3. Little Blue Research, 2024. *White Paper: integrating nature into business decision-making*.  
<https://www.littleblueresearch.com>
4. Photo by [KD](#) on [Unsplash](#)



LITTLE BLUE RESEARCH

## Getting started

Little Blue Research can help business navigate the nature landscape, realise the risks and opportunities they may face, and consider their nature readiness.

**Not sure where to start? Get in touch.**



**Stephanie Hime**  
Managing Director

[stephanie@littleblueresearch.com](mailto:stephanie@littleblueresearch.com)



**Ryan Twyford**  
Consultant

[ryan@littleblueresearch.com](mailto:ryan@littleblueresearch.com)