



LITTLE BLUE RESEARCH CASE STUDY

# Piloting the draft Taskforce on Nature-related Financial Disclosures (TNFD) framework

**Client: BT Group**

**Client size: >100,000 employees**

Little Blue Research supported BT Group to pilot the first six steps of the Taskforce on Nature-related Financial Disclosure's (TNFD) LEAP approach to determine, in particular, the preparedness of its Openreach business unit for the recommended disclosure and risk assessment requirements.

**Service: Strategic planning: implementation & disclosure**

**Capital: NATURAL**

**Assessment location: UK**

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# Case study details

## Client need

BT Group required technical support to pilot the draft Taskforce on Nature-related Financial Disclosures (TNFD) framework recommendations, in particular, for its Openreach business unit. To identify priority actions for the potential implementation of the framework, Little Blue Research provided a high-level review of Openreach's business activities through piloting the first six steps of the LEAP approach. Piloting involved an assessment of Openreach's impacts and dependencies on nature, materiality screening, document review and interviews to identify how nature is currently included within business operations and to highlight opportunities for improvement. The focus of the work was on Openreach due to its interface with nature while building infrastructure in the UK.

## The challenge

- Identifying priority nature related impacts and dependencies through a review of business activities.
- Mapping selected site locations against designated areas and land cover/nature indicators to establish Openreach's potential nature-related impacts across business activities.
- Reviewing internal documentation to identify how Openreach currently includes nature related considerations within their operations and identifying synergies with current reporting against the Taskforce on Climate-related Financial Disclosures (TCFD).
- Linking different data types and formats to provide useable outputs for addressing the requirements of the TNFD.



## Outputs and results

- ✓ High-level mapping of Openreach's interface with nature across network development sites, facilities, and supplier locations.
- ✓ Review of Openreach's largest impacts and dependencies on nature, across network development and facilities locations.
- ✓ Overview of priority nature-related impacts and dependencies.
- ✓ Next steps to prepare for the requirements of the recommended disclosures of the TNFD framework.

## What happened next

BT Group and Openreach senior management teams are using the suggested next steps to direct their actions and the implementation of the TNFD framework in their business processes.



Little Blue Research has helped us gain a clearer understanding of what is coming with TNFD, and evaluate our existing processes, supporting us with some tangible next steps across key parts of our organisation"

Abby Chicken, Head of Sustainability, Openreach



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