



A LITTLE BLUE RESEARCH CASE STUDY

Readiness assessment for the European Sustainable Reporting Standards (ESRS)

Client name: Technology corporate

Client size: 100,000+ employees

Little Blue Research supported a large technology corporate to undertake a readiness assessment for disclosing against ESRS 4, based on their existing work on nature.

Service: Strategic planning: implementation & disclosure

Type: NATURAL

Assessment location: Global

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Case Study details

Client need

The client required support to provide draft responses for each disclosure requirement under the European Sustainability Reporting Standard (ESRS) 4: Biodiversity and Ecosystems, based on existing work and updates to their approach to managing and done on assessing nature-related impacts, dependencies, risks and opportunities. In addition, Little Blue Research provided a qualitative indication of current readiness for each disclosure, the effort needed to be fully prepared for the disclosure to aid the team plan for any future disclosure needs.

The challenge

- Providing draft disclosure responses for 125 sub-requirements under ESRS 4: Biodiversity and Ecosystems
- Linking current and planned work across business areas with relevant requirements under the ESRS
- Setting out internal criteria and rating readiness for disclosure across nature-related work.
- Estimating the required effort for each disclosure based on the business' current approach to nature, potential future work, team resources and capabilities.



Outputs and results



Completed ESRS 4 readiness spreadsheet, including draft responses, readiness level, required effort and rationale



Summary figures, identifying areas with highest readiness and where the most effort is required for the business to be fully prepared (illustrative outputs are shown below)

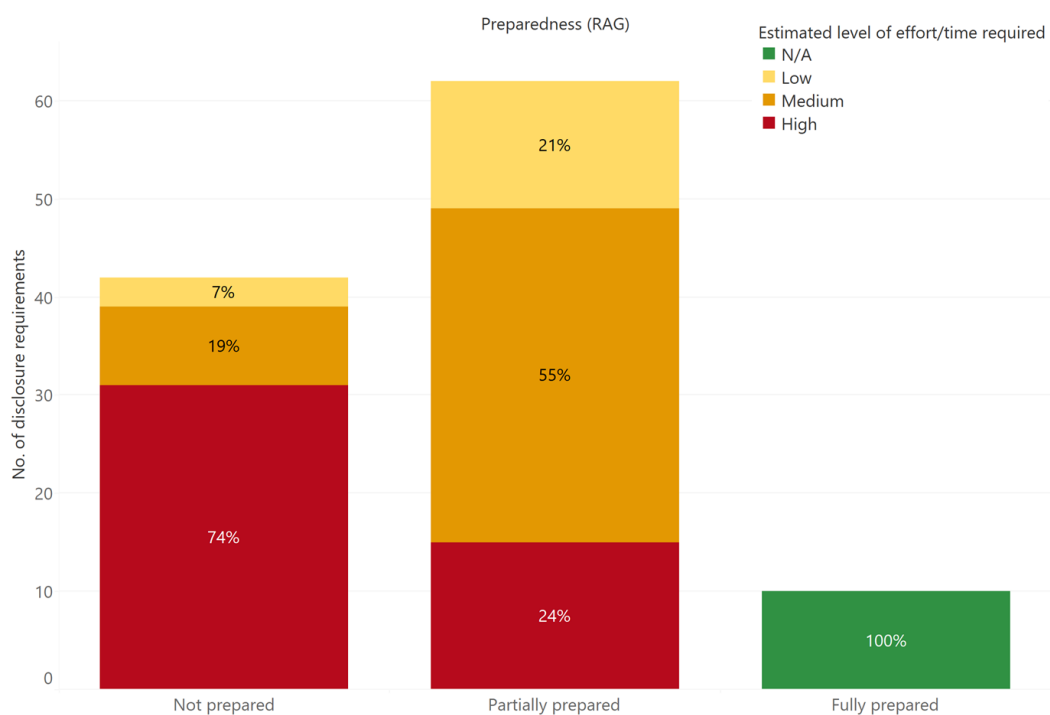


Figure 1 Illustrative readiness assessment outputs

Note: data shown are illustrative and do not include client data for confidentiality reasons.

What happened next

The client used the findings of the assessment to help prepare for potential disclosure requirements under the European Sustainability Reporting Standard.



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