

Disclosing in line with the Transition Plan Taskforce Disclosure Framework

CDP Corporate Questionnaire



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Version

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1.0	21 st May 2025	First published version

1. Overview of the Transition Plan Taskforce and CDP's disclosure platform

1.1 Introduction

This technical note provides an overview of the Transition Plan Taskforce's (TPT) disclosure [recommendations](#) and demonstrates the robustness of the CDP disclosure platform to disclose credible transition plans, as recommended by the Transition Plan Taskforce.

We recommend readers review the TPT's full list of publications located on the [IFRS Sustainability Knowledge Hub](#) webpage, as this technical note will not present the TPT's full suite of publications. Some notable TPT's publications include:

- [The TPT Disclosure Framework](#) - This sector-neutral framework provides recommendations for companies and financial institutions to develop gold-standard transition plans.
- [Explore the Disclosure Recommendations](#): This paper provides guidance on why each element and sub-element is important to users.
- TPT Disclosure Framework Mappings – Mappings of the TPT Disclosure Framework to the main provisions of the [TCFD Recommendations](#) and [IFRS S2](#)
- [TPT Disclosure Framework Comparison to the European Sustainability Reporting Standards](#) – Mapping of the TPT Disclosure Framework to the main Provisions of ESRS 2 General Disclosures and ESRS E1 Climate Change.
- [Sector Specific Guidance](#) – Located on the IFRS knowledge Hub webpage, the TPT has published high-level sector guidance and deep dive sector guidance for seven high-impact sectors.
- Additional legacy resources developed by the TPT that are not located on the IFRS Sustainability Knowledge Hub Webpage can be found on the [TPT Legacy](#) webpage of the [International Transition Plan Network](#).

If you have any questions, comments, or suggestions about the content of this document please contact CDP.

1.2 TPT's background and mission

The TPT was launched on 25 April 2022. It has had a two and a half-year mandate, bringing together leaders from industry, academia, and regulators, and coordinating with international efforts, such as the International Sustainability Standards Board (ISSB) and the Glasgow Financial Alliance for Net Zero (GFANZ).

In June 2024, the IFRS Foundation announced that it will assume responsibility for the disclosure-specific materials developed by the TPT, and that it will be housed on the IFRS [Sustainability](#)

1.3 Benefits of disclosing to CDP

Using CDP's platform can help organizations to align with the TPT's recommendations in their reporting. Successful disclosure relies on a whole cycle of requirements to ensure relevancy, consistency, and comparability through high-quality data. CDP's unique disclosure system provides organizations with:

- **Structure** – an important step for initiatives (voluntary and mandatory) to facilitate comparability among companies' disclosures.
- **A streamlined template** – minimizing the duplication of efforts providing a streamlined, coherent, and comparable approach for companies' disclosures. The TPT disclosure framework is designed to be consistent with and build on, the IFRS S2 Climate-related standards, of which CDP is fully aligned with.
- **Disclosure of decision-useful information** – a response to CDP puts the information required by the TPT into a recognized, established system that can structure, analyze, compare, and trace information transparently.
- **Preparation advice** – CDP's system offers support to companies throughout the disclosure process.
- **Highlighting what is important** – the CDP platform provides guidance on how to distill and present information in line with the TPT's disclosure recommendations in mainstream reports.

2. The TPT's recommendations

2.1 Defining a good practice transition plan

The TPT builds from the definition of a transition plan offered by IFRS S2.

The IFRS S2 Standard defines a climate-related transition plan as follows:

“A climate-related transition plan is an aspect of an entity’s overall strategy that lays out the entity’s targets, actions, or resources for its transition towards a lower-carbon economy, including actions such as reducing its greenhouse gas emissions.”¹

The TPT recommends that in addition to the IFRS S2 definition, a transition plan should clearly articulate the entity’s strategic ambition. This comprises its objectives and priorities for responding and contributing to the transition towards a low GHG-emissions, climate-resilient economy.

2.2 International Alignment

The TPT’s Framework is designed to be consistent with and build on the [Climate-Related Disclosures standard](#) (IFRS S2) issued by the International Sustainability Standards Board (ISSB). IFRS S2 includes several provisions that are relevant to transition planning (including the requirement in paragraph 14(a)(iv) that an entity disclose information about any climate-related transition plan it has. To further ensure alignment and applicability of the TPT, the framework leverages and applies the same approach to materiality and the wider set of concepts and definitions that are set out within ISSB’s [General Requirements standard](#) (IFRS S1).

In addition to this the TPT framework also draws the from work by GFANZ utilizing the same core components and structures of a comparable net zero transition plan.

2.3 TPT’s guiding principles for effective disclosure.

The TPT Disclosure Framework is grounded in three guiding principles: **(1)** Ambition, **(2)** Action and **(3)** Accountability. The Framework encourages an ambitious approach, which emphasizes a strategic and rounded approach with concrete short-term actions that supports greater accountability to stakeholders for delivery of the plan, especially through effective reporting on progress.

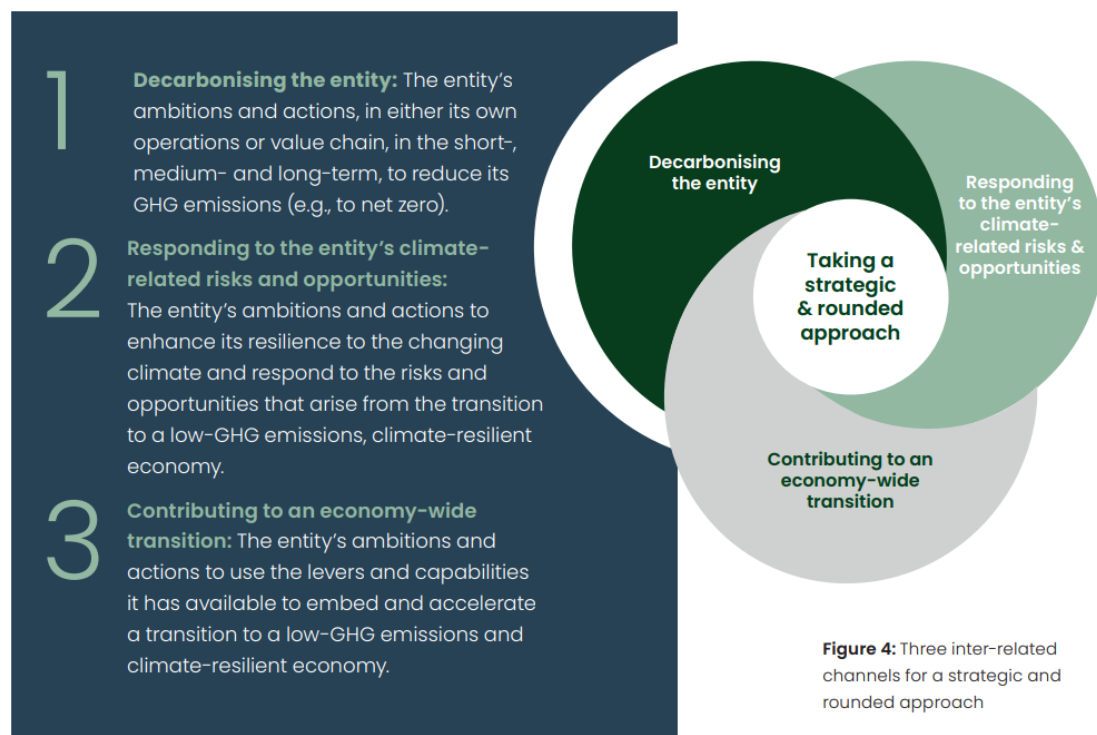
The principles aim to provide a useful structure to preparers as they design, develop, and deliver their transition plans.

¹ [IFRS - IFRS S2 Climate-related Disclosures](#)

- **Ambition – Reflecting the urgency to act.**

A transition plan should reflect the urgency to act, arising from the observed changes in the climate and the latest scientific findings about climate change. This urgency to act should be informed by and respond to national and international commitments. As entities operate in an interdependent system, they should also consider how pursuing their climate transition objectives may impact their own sustainability goals. The TPT therefore recommends that, in setting its strategic ambition and designing its transition plan, an entity should take a “strategic and rounded approach.” (See Figure 1)

Figure 2: Transition Plan Taskforce’s “Strategic and Rounded Approach”



This approach should consider the actions that entities can take to capture opportunities, minimise future risks and protect and enhance its long-term value and that of stakeholders, society, economy and the nature environment on which it depends.

- **Action –Translating strategic ambition into concrete, short-term plans.**

A transition plan should translate ambitious strategic objectives into concrete steps to be taken in the short- and medium- and long-term. A transition plan is integral to an entity's overall strategy and should emphasise in its disclosure a roadmap of planned actions. As such, it should consider Scope 1, 2, and 3 emissions and prioritise decarbonisation through direct abatement over purchasing carbon credits. At the same time, a transition plan should seek to ensure that climate is appropriately considered in decisions with long lifetimes to avoid the risk of "carbon lock-in" and to ensure resilience. The entity should ensure that the planned actions are underpinned by clearly articulated resourcing plans. An entity should develop its plan on the basis of defined assumptions and an analysis of dependencies and uncertainties.

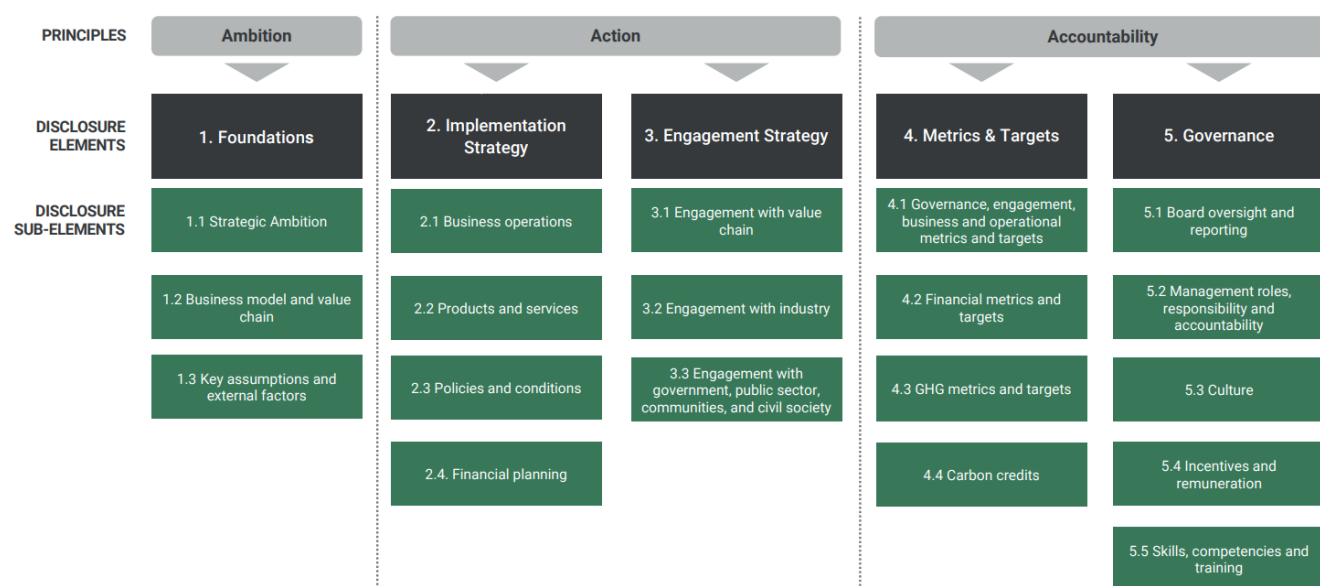
- **Accountability – Enable delivery through robust governance and reporting.**

Delivery of a transition plan should be fully integrated into the entity's organizational processes for business and financial planning, and for governance. This should include clearly defined roles and responsibilities, oversight of the transition plan and steps to align culture and incentives with the strategic ambition of the plan.

Transition plans should be reported against with material information included within its general-purpose financial reporting, supported by an annual report on progress.

3. Breakdown of TPT's disclosure recommendations in CDP's Question Bank

The TPT's recommendations are structured around five elements, which mirror the key components of a transition plan recommended by [GFANZ](#). Building on this structure, the TPT recommends disclosures for 19 Sub-elements which are summarised in the Figure below.



The following section breaks down each individual disclosure recommendation by the TPT and demonstrates where this recommendation aligns with CDP's Question Bank.

Transition Plan Taskforce Elements & Disclosure Recommendations				
Element	Sub-element description	TPT disclosure Recommendation	Mapped CDP questions	Notes on Alignment
1.1 Strategic ambition	An entity shall disclose the Strategic Ambition of its transition plan. This shall comprise the entity's objectives and priorities for responding and contributing to the transition towards a low-GHG emissions, climate-resilient economy, and set out whether and how the entity is pursuing these objectives and in a manner that captures opportunities, avoids adverse impacts for stakeholders and society, and safeguards the natural environment.	(a) its objectives and priorities: i. for reducing its Scope 1, 2 and 3 GHG emissions in either its operations or value chain ii. for enhancing its resilience to the changing climate and responding to the risks and opportunities that arise from the transition to a low-GHG emissions, climate-resilient economy iii. for using the levers and capabilities it has available to embed and accelerate a transition to a low GHG emissions climate-resilient economy	5.2 - Does your organization's strategy include a climate transition plan? 7.53 - Did you have an emissions target that was active in the reporting year? 7.54 - Did you have any other climate-related targets that were active in the reporting year? 7.54.3 - Provide details of your net-zero targets.	
		(b) whether and how it has identified, assessed and taken into account the impacts and dependencies of the transition plan on its stakeholders (e.g. its workforce, value chain counterparts, customers), society (e.g. local communities), the economy, and the natural environment, throughout its value chain, that may give rise to sustainability-related risks and opportunities	2.2 - Does your organization have a process for identifying, assessing and managing environmental dependencies and/or impacts? 2.2.2 - Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities. 2.2.7 - Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?	The mapped questions do not fully capture the impacts of a transition plan on stakeholders.
		(c) The extent to which it has taken into account and aligned with any external requirements, commitments, science-based targets, transition pathways, roadmaps, or scenarios, which may include:	3.5 - Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)? 3.5.1 - Select the carbon pricing regulation(s) which impact your operations.	

		<p>i. national or international commitments made by governments;</p> <p>ii. any targets it is required to meet by law or regulation</p> <p>iii. sectoral pathways, roadmaps, or other climate scenarios</p> <p>iv. voluntary commitments (e.g., existing public commitments, organisational and industry standards, contractual relationships, codes of practices etc.).</p>	<p>4.10 - Are you a signatory or member of any environmental collaborative frameworks or initiatives?</p> <p>5.1.1 - Provide details of the scenarios used in your organization's scenario analysis.</p> <p>5.1.2 - Provide details of the outcomes of your organization's scenario analysis.</p> <p>5.2 - Does your organization's strategy include a climate transition plan?</p>	
		(d) Any potential trade-offs, synergies or co-benefits identified between the objectives and priorities in 1.1a.	No mapped CDP questions.	
		(e) Any short-, medium- and long-term targets and milestones it has set to measure progress, including how short-, medium-, and long-term are defined in the context of transition planning.	<p>2.1 - How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?</p> <p>7.53 - Did you have an emissions target that was active in the reporting year?</p> <p>7.53.1 -Provide details of your absolute emissions targets and progress made against those targets.</p> <p>7.53.2 - Provide details of your emissions intensity targets and progress made against those targets.</p> <p>7.54 - Did you have any other climate-related targets that were active in the reporting year?</p>	

			7.54.3 - Provide details of your net-zero targets.	
1.2 Business model and value chain	An entity shall disclose a description of the current and anticipated implications of the entity's Strategic Ambition on its business model and value chain.	(a) At a high level the current and anticipated strategic changes to its business model and value chain, as elaborated in 2. Implementation Strategy and 3. Engagement Strategy.	5.2 - Does your organization's strategy include a climate transition plan 5.3.1 - Describe where and how environmental risks and opportunities have influenced your strategy.	
		(b) The timeframe over which changes are expected to occur.	No mapped CDP questions.	
1.3 Key assumptions and external factors	An entity shall disclose key assumptions that it has made and external factors on which it depends in order to achieve the Strategic Ambition of its transition plan.	<p>(a) The nature of the key assumptions that it uses and external factors on which it depends, and their implications for the achievement of the Strategic Ambition of its transition plan; these may relate to matters such as:</p> <ul style="list-style-type: none"> i. policy and regulatory change; ii. the decarbonisation trajectory of the global economy, relevant geographies, and/or sectors; iii. macroeconomic trends (e.g. labour availability, cost of borrowing etc.); iv. microeconomic and financial factors (e.g. availability of finance, relative prices); v. technological developments; vi. access to counterparty data and reliability of data vii. shifts in client and consumer demand; viii. the levels of warming over the short-, medium-, and long-term 	<p>3.1.1 - Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.</p> <p>3.5 - Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?</p> <p>3.5.1 - Select the carbon pricing regulation(s) which impact your operations.</p> <p>3.5.4 - What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?</p> <p>3.6.1 - Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.</p>	

		<p>ix. the physical impacts of the changing climate, and the regional and spatial implications of these;</p> <p>x. the effectiveness of adaptation efforts and possible limits to adaptation, and the regional and spatial implications of these.</p>	<p>5.1.1 - Provide details of the scenarios used in your organization's scenario analysis.</p> <p>5.1.2 - Provide details of the outcomes of your organization's scenario analysis.</p> <p>5.2 - What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?</p> <p>5.3.1 - Describe where and how environmental risks and opportunities have influenced your strategy.</p> <p>5.3.2 - Describe where and how environmental risks and opportunities have influenced your financial planning.</p>	
		(b) The timeframes over which any assumptions and external factors under 1.3.a.i are expected to occur.	<p>2.1 - How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?</p> <p>5.1.1 - Provide details of the scenarios used in your organization's scenario analysis.</p>	
		(c) Whether and how the assumptions under 1.3.a.i are reflected in the entity's financial statements.	No mapped CDP questions.	
2.1 Business operations	An entity shall disclose information about the short-, medium-, and long-term actions it is taking or plans to	(a) Information about any current and anticipated actions, including timelines, relating to matters such as:	5.3.1 - Describe where and how environmental risks and opportunities have affected your strategy.	The mapped questions do not fully capture details of workforce adjustments.

	take in its business operations in order to achieve the Strategic Ambition of its transition plan.	<p>i. its production processes or equipment</p> <p>ii. workforce adjustments</p> <p>iii. supply chain and procurement</p>	<p>5.11.5 - Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?</p> <p>5.11.6 - Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.</p> <p>5.11.7 - Provide further details of your organization's supplier engagement on environmental issues.</p> <p>7.55.1 - Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.</p> <p>7.55.2 - Provide details on the initiatives implemented in the reporting year in the table below.</p> <p>7.55.3 - What methods do you use to drive investment in emissions reduction activities?</p>	
		<p>(b) Information about any current and anticipated changes relating to the entity's facilities and other physical assets, such as:</p> <p>i. the location of offices and operations</p> <p>ii. the responsible retirement or phase-out of GHG-intensive assets</p> <p>iii. the management of assets that are exposed to risks arising from the changing climate</p>	<p>7.55.2 - Provide details on the initiatives implemented in the reporting year in the table below.</p> <p>5.3.1 - Describe where and how environmental risks and opportunities have affected your strategy.</p> <p>5.3.2 - Describe where and how environmental risks and opportunities have affected your financial planning.</p>	

		iv. the management of long-lived assets that may be impacted as a result of the transition to a low-GHG emissions, climate-resilient economy		
		(c) The expected principal contributions of its actions towards achieving its Strategic Ambition.	<p>7.55.1 - Identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO2e savings.</p> <p>7.55.2 - Provide details on the initiatives implemented in the reporting year in the table below.</p> <p>5.2 - Does your organization's strategy include a climate transition plan?</p> <p>5.3.1 - Describe where and how environmental risks and opportunities have affected your strategy.</p>	In CDP disclosure, organizations can communicate these principal contributions qualitatively, such as by describing progress across multiple decarbonization levers, even if not using quantified metrics. This information can be disclosed qualitatively to reflect progress against their transition plans during the current or previous reporting period.
2.2 Products and services	An entity shall disclose information about short-, medium-, and long-term actions it is taking or plans to take to change its portfolio of products and services in order to achieve the Strategic Ambition of its transition plan.	(a) Information about any current and anticipated actions, including timelines, to change the portfolio of products and services that it provides or facilitates (e.g. via franchising, financing, or underwriting activities).	<p>7.74.1 - Provide details of your products and/or services that you classify as low-carbon products.</p> <p>5.3.1 - Describe where and how environmental risks and opportunities have affected your strategy.</p>	
		(b) Any underlying taxonomy, tools, methodologies, or definitions used to classify products and services under this Sub-Element.	<p>7.74.1 - Provide details of your products and/or services that you classify as low-carbon products.</p> <p>5.3.1 - Describe where and how environmental risks and opportunities have influenced your strategy.</p>	

		<p>(c) The expected principal contributions of its actions towards achieving its Strategic Ambition.</p>	<p>7.74.1 - Provide details of your products and/or services that you classify as low-carbon products.</p> <p>5.2 - Does your organization's strategy include a climate transition plan?</p> <p>5.3.1 - Describe where and how environmental risks and opportunities have influenced your strategy.</p>	<p>In CDP disclosure, organizations can communicate these principal contributions qualitatively, such as by describing progress across multiple decarbonization levers, even if not using quantified metrics. This information can be disclosed qualitatively to reflect progress against their transition plans during the current or previous reporting period.</p>
<p>2.3 Policies and conditions</p>	<p>An entity shall disclose information about any policies and conditions that it uses or plans to use in order to achieve the Strategic Ambition of its transition plan.</p>	<p>(a) A description of any policy or condition, that it uses or plans to use in order to achieve the Strategic Ambition of its transition plan; these may relate to matters such as:</p> <ul style="list-style-type: none"> i. energy usage; ii. phase-out of GHG-intensive assets; iii. climate-related considerations in procurement/for suppliers; iv. climate-related considerations (e.g. thresholds, targets or restrictions) in lending or investment activities; v. adapting and building resilience to climate change; vi. supplier engagement; vii. portfolio engagement; viii. land use and land management changes (e.g. deforestation); 	<p>4.6.1 - Provide details of your environmental policies.</p> <p>5.2 - Does your organization's strategy include a climate transition plan?</p> <p>5.11.6 - Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.</p>	

		<p>ix. safeguards to address potential adverse impacts on the natural environment;</p> <p>x. human rights;</p> <p>xi. labour standards;</p> <p>xii. advancing social equity or addressing potential adverse social impacts (e.g. on communities).</p>		
		<p>(b) The expected principal contributions of the policy or condition towards achieving its Strategic Ambition.</p>	<p>4.6.1 - Provide details of your environmental policies.</p>	<p>In CDP disclosure, organizations can communicate these principal contributions qualitatively, such as by describing progress across multiple decarbonization levers, even if not using quantified metrics. This information can be disclosed qualitatively to reflect progress against their transition plans during the current or previous reporting period.</p>
<p>2.4 Financial planning</p>	<p>An entity shall disclose information about the effects of its transition plan on its financial position, financial performance and cash flows over the short, medium, and long term, including information about how it is resourcing or plans to resource its activities in order to achieve the Strategic Ambition of its transition plan.</p>	<p>(a) Shall disclose information about how the entity is resourcing, and plans to resource, the current and planned activities set out in its transition plan</p>	<p>5.3.2 - Describe where and how environmental risks and opportunities have affected your financial planning.</p> <p>5.4.1 - Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.</p> <p>5.4.2 - Quantify the percentage share of your spending/revenue that was associated with eligible</p>	

			and aligned activities under the sustainable finance taxonomy in the reporting year. 7.55.3 - What methods do you use to drive investment in emissions reduction activities?	
		(b) Shall disclose qualitative and quantitative information about how it expects implementation of its transition plan to affect its financial position over the short-, medium-, and long- term, taking into consideration matters such as: i. its investment and disposal plans (e.g. plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformations, innovation, new business areas, investments into research and development for climate solutions, and asset retirements), including plans to which the entity is not contractually committed; ii. planned sources of funding to implement its plan.	5.4.1 - Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition. 7.55.3 - What methods do you use to drive investment in emissions reduction activities?	The mapped questions do not fully cover details of disposal plans.
		(c) Shall disclose qualitative and quantitative information about how it expects implementation of its transition plan to affect its financial performance and cash flows over the short-, medium- and long- term (e.g. increased revenue from products and services aligned with a low-GHG emissions, climate-resilient economy,	5.4.1 - Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition. 5.3.2 - Describe where and how environmental risks and opportunities have affected your financial planning.	

		and expenses associated with climate adaptation or mitigation).		
		<p>(d) Shall, in disclosing information about 2.4 b – c:</p> <ul style="list-style-type: none"> i. use all reasonable and supportable information that is available to the entity at the reporting date without undue cost and effort; ii. use an approach that is commensurate with the skills, capabilities, and resources that are available to the entity for preparing those disclosures. 	Disclosure via CDP questions mapped to 2.4 (b) - (c) meets 2.4 (d) expectations.	
		<p>(e) May, in disclosing quantitative information under 2.4 b–c:</p> <ul style="list-style-type: none"> i. disclose a single amount or a range; ii. prioritise quantitative information for current financial effects and those of short-term actions that may be more certain. 	N/A	
		<p>(f) Need not provide quantitative information about some or all of 2.4 b–c:</p> <ul style="list-style-type: none"> i. If it determines that: <ul style="list-style-type: none"> 1. those effects are not separately identifiable or; 2. the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful; 	No mapped CDP questions.	

		ii. if it does not have the skills, capabilities, or resources to provide that quantitative information.		
		<p>(g) Shall, if in accordance with 2.4.f it need not provide quantitative information about some or all of 2.4 b–c:</p> <p>i. Explain why it has not provided quantitative information;</p> <p>ii. Explain how the implementation of its transition plan is covered within its wider financial planning and financial decision-making processes;</p> <p>iii. provide qualitative information about how considerations related to the implementation of the transition plan are integrated into the entity's investment and disposal plans (e.g. plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformations, innovation, new business areas, investment into research and development for climate solutions, and asset retirements), including plans to which the entity is not contractually committed.</p>	5.3.2 - Describe where and how environmental risks and opportunities have affected your financial planning.	The mapped question does not include an explanation of why an organization has not provided quantitative information
3.1 Engagement with value chain	An entity shall disclose information about any engagement activities with other entities in its value chain that it is undertaking or plans to undertake in order to achieve the Strategic Ambition of its transition plan.	(a) An explanation of how the entity prioritises engagement activities in order to maximise their contribution towards achieving the Strategic Ambition of the entity's transition plan; this may reference key assumptions and external factors disclosed under 1.3 Key assumptions and external factors.	<p>5.11 - Do you engage with your value chain on environmental issues?</p> <p>5.11.1 - Does your organization assess and categorize suppliers according to their dependencies and/or impacts on the environment?</p>	The mapped questions include details of how an organization prioritises its engagement however this is not explicitly linked to its strategic ambition.

			5.11.2 - Does your organization prioritize suppliers for engagement relating to environmental issues?	
		(b) A description of current and planned engagement activities; for financial services entities this may include engagement and, where relevant, other stewardship activities, with investee companies, loan clients and relevant financial market intermediaries.	5.11.7 - Provide further details of your organization's supplier engagement on environmental issues. 5.11.9 - Provide details of any environmental engagement activity with other stakeholders in the value chain.	The mapped questions do not include planned engagement activities
		(c) A description of escalation processes or criteria in place to manage instances where engagement activities do not lead to the desired changes.	5.11.5 - Do your suppliers have to meet environmental requirements as part of your organization's purchasing process? 5.11.6 - Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place	
		(d) The expected principal contributions of its activities towards achieving its Strategic Ambition.	5.11.7 - Provide further details of your organization's supplier engagement on environmental issues. 5.2 - Does your organization's strategy include a climate transition plan?	In CDP disclosure, organizations can communicate these principal contributions qualitatively, such as by describing progress across multiple decarbonization levers, even if not using quantified metrics. This information can be disclosed qualitatively to reflect progress against their transition plans during the

				current or previous reporting period.
3.2 Engagement with industry	An entity shall disclose information about any engagement and collaborative activities with industry counterparts (and other relevant initiatives or entities) that it is undertaking or plans to undertake in order to achieve the Strategic Ambition of its transition plan.	(a) Information about memberships in trade organisations or industry bodies.	4.10 - Are you a signatory or member of any environmental collaborative frameworks or initiatives? 4.11.2 - Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.	
		(b) An explanation of how the entity prioritises engagement and collaborative activities in order to maximise their contribution towards achieving the Strategic Ambition of the entity's transition plan; this may reference key assumptions and external factors disclosed under 1.3 Key assumptions and external factors.	No mapped CDP questions.	
		(c) A description of current and planned engagement and collaborative activities with membership bodies, industry associations, industry counterparts (and other relevant initiatives or entities; e.g. peers and labour unions) including any commitments by the entity arising from these activities.	4.11.2 - Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year	Mapped questions do not include planned engagement activities
		(d) The expected principal contributions of its activities towards achieving its Strategic Ambition.	4.11.2 - Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the	In CDP disclosure, organizations can communicate these principal contributions

			environment through trade associations or other intermediary organizations or individuals in the reporting year. 5.2 - Does your organization's strategy include a climate transition plan?	qualitatively, such as by describing progress across multiple decarbonization levers, even if not using quantified metrics. This information can be disclosed qualitatively to reflect progress against their transition plans during the current or previous reporting period.
		(e) The steps it takes to monitor the activities of membership bodies or industry bodies in which it participates and minimise any actions that may conflict with its own Strategic Ambition.	4.11.2 - Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.	
3.3 Engagement with government, public sector, communities and civil society	An entity shall disclose information about any direct and indirect engagement activities with the government, regulators, public sector organisations, communities, and civil society that it is undertaking or plans to undertake in order to achieve the Strategic Ambition of its transition plan.	(a) An explanation of how the entity prioritises engagement activities in order to maximise their contribution towards achieving the Strategic Ambition of the entity's transition plan; this may reference key assumptions and external factors disclosed under 1.3 Key assumptions and external factors.	4.11.1 - On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?	
		(b) A description of current and planned engagement activities.	4.11.1 - On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?	Mapped questions do not include planned engagement activities

		(c) The expected principal contributions of its activities towards achieving its Strategic Ambition.	4.11.1 - On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?	
4.1 Governance, business and operational metrics and targets	An entity shall disclose information about the governance, engagement, business and operational metrics and targets that it uses in order to drive and monitor progress towards the Strategic Ambition of its transition plan, and report against these metrics and targets on at least an annual basis.	(a) Disclose any targets it has set, and any targets it is required to meet by law or regulation.	7.54.1 - Provide details of your target(s) to increase or maintain low-carbon energy consumption or production. 7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.	
		(b) Disclose information about how the targets disclosed under 4.1.a reflect the Strategic Ambition of its transition plan, and how they relate to the actions outlined under 2. Implementation Strategy and 3. Engagement Strategy.	7.54.1 - Provide details of your target(s) to increase or maintain low-carbon energy consumption or production. 7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.	
		(c) For each target disclosed under 4.1.a, disclose: i. the metric used to set the target; ii. the objective of the target; iii. the part of the entity or its activities to which this target applies; iv. the period over which the target applies; v. the base period and value from which progress is measured; vi. any milestones or interim targets; vii. if the target is quantitative, whether it is an absolute or an intensity target;	7.54.1 - Provide details of your target(s) to increase or maintain low-carbon energy consumption or production. 7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.	Mapped questions do not include details of any underlying taxonomy, tools, methodologies or definition on which the metric relies

		<p>viii. how the latest international agreement on climate change, including any jurisdictional commitments that arise from that agreement, has informed the target;</p> <p>ix. whether and how the target aligns with any pathways disclosed under 1.1.c including, where possible, the expected trajectory of how this target will be achieved;</p> <p>x. any underlying taxonomy, tools, methodologies, or definitions on which this metric relies.</p>		
		<p>(d) Disclose information about its approach to setting and reviewing each target disclosed under 4.1.a, and how it monitors progress against each target, including:</p> <p>i. whether the target and the methodology for setting the target have been validated by a third party;</p> <p>ii. the entity's processes for reviewing the target;</p> <p>iii. the metrics used to monitor progress towards meeting the target.</p>	<p>7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.</p>	
		<p>(e) Report against metrics used to assess progress towards the targets disclosed under 4.1.a at least on an annual basis; this shall include:</p> <p>i. information about its performance against each target;</p> <p>ii. an analysis of trends or changes in the entity's performance;</p>	<p>7.54.1 - Provide details of your target(s) to increase or maintain low-carbon energy consumption or production.</p> <p>7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.</p> <p>7.52 - Provide any additional climate-related metrics relevant to your business</p>	<p>The mapped questions do not include information on the extent to which estimated data has been used</p>

		<p>iii. whether and to what extent (if known) measurements rely on estimated data, and;</p> <p>iv. any revisions to the target and explanation for those revisions.</p>		
4.2 Financial metrics and targets	An entity shall disclose information about the financial metrics and targets, relevant to its business, sector and strategy, that it uses in order to drive and monitor progress towards the Strategic Ambition of its transition plan, and report against these metrics and targets on at least an annual basis.	(a) Shall disclose any targets it has set, and any targets it is required to meet by law or regulation; for financial services, this may include targets related to its investment and lending activities.	<p>5.4.1 - Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition</p> <p>7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.</p>	
		(b) Shall disclose information about how the targets disclosed under 4.2.a reflect the Strategic Ambition of its transition plan, and how they relate to the actions outlined under 2. Implementation Strategy and 3. Engagement Strategy.	7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.	Mapped question does not include disclosures on how the target links to actions outlined in an organization's implementation strategy and engagement strategy
		<p>(c) Shall for each target disclosed under 4.2.a, disclose:</p> <p>i. the metric used to set the target;</p> <p>ii. the objective of the target;</p> <p>iii. the part of the entity or its activities to which this target applies;</p> <p>iv. the period over which the target applies;</p> <p>v. the base period and value from which progress is measured;</p> <p>vi. any milestones or interim targets;</p> <p>vii. if the target is quantitative, whether it is an absolute or an intensity target;</p>	<p>5.4.1 - Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition</p> <p>7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.</p>	Mapped questions do not include details of any underlying taxonomy, tools, methodologies or definition on which the metric relies

		<p>viii. how the latest international agreement on climate change, including any jurisdictional commitments that arise from that agreement, has informed the target;</p> <p>ix. whether and how the target aligns with any other pathways disclosed under 1.1.c including, where possible, the expected trajectory of how this target will be achieved;</p> <p>x. any underlying taxonomy, tools, methodologies, or definitions on which this metric relies.</p>		
		<p>(d) Shall disclose information about its approach to setting and reviewing each target disclosed under 4.2.a, and how it monitors progress against each target, including:</p> <p>i. whether the target and the methodology for setting the target has been validated by a third party;</p> <p>ii. the entity's processes for reviewing the target;</p> <p>iii. the metrics used to monitor progress towards meeting the target.</p>	7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.	
		<p>(e) Shall report against metrics used to assess progress towards the targets disclosed under 4.2.a at least on an annual basis; this shall include:</p> <p>i. information about its performance against each target;</p> <p>ii. an analysis of trends or changes in the entity's performance;</p>	<p>5.4.1 - Are you a signatory or member of any environmental collaborative frameworks or initiatives?</p> <p>7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.</p>	The mapped questions do not include information on the extent to which estimated data has been used

		iii. whether and to what extent (if known) measurements rely on estimated data; iv. any revisions to the target and explanation for those revisions.		
		(f) Shall disclose an explanation of whether and how the entity is applying a carbon price in decision making (for example, investment decisions), and the price for each metric tonne of greenhouse gas emissions that the entity uses to assess the cost of its emissions.	5.10.1 - Provide details on your organization's internal price on carbon	
		(g) May disclose a single amount or a range in providing quantitative information under 4.2.a–f.	No mapped CDP questions.	
4.3 GHG metrics and targets	An entity shall disclose information about the GHG emissions and removals metrics and targets that it uses in order to drive and monitor progress towards the Strategic Ambition of its transition plan, and report against these metrics and targets on at least an annual basis.	(a) Shall disclose information about any targets for reducing absolute gross GHG emissions for Scopes 1 and 2 that it has set.	7.53.1 - Provide details of your absolute emissions target(s) and progress made against those targets 7.54.3 - Provide details of your net-zero target(s)	
		(b) Shall disclose information about any targets for reducing absolute gross GHG emissions for Scope 3 that it has set.	7.53.1 - Provide details of your absolute emissions target(s) and progress made against those targets 7.54.3 - Provide details of your net-zero target(s)	
		(c) Shall disclose information about any additional GHG emissions targets that it has set (e.g. methane reduction targets).	7.54.2 - Provide details of any other climate-related targets, including methane reduction targets	
		(d) disclose information about its approach to setting and reviewing each target disclosed under 4.1.a, and how it monitors progress against each target, including:	7.53.1 - Provide details of your absolute emissions target(s) and progress made against those targets	

		<p>i. whether the target and the methodology for setting the target have been validated by a third party</p> <p>ii. the entity's processes for reviewing the target</p> <p>iii. the metrics used to monitor progress towards meeting the target</p>	<p>7.54.3 - Provide details of your net-zero target(s)</p>	
		<p>(e) May disclose information about any gross GHG emissions intensity targets expressed as metric tonnes of CO2 equivalent per unit of physical or economic output for Scopes 1 and 2.</p>	<p>7.53.2 - Provide details of your emissions intensity targets(s) and progress made against those target(s).</p> <p>7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.</p> <p>7.54.3 - Provide details of your net-zero target(s)</p>	
		<p>(f) May disclose gross GHG emissions intensity targets expressed as metric tonnes of CO2 equivalent per unit of physical or economic output for Scope 3.</p>	<p>7.53.2 - Provide details of your emissions intensity targets(s) and progress made against those target(s).</p> <p>7.54.2 - Provide details of any other climate-related targets, including methane reduction targets.</p> <p>7.54.3 - Provide details of your net-zero target(s)</p>	
		<p>(g) May disclose any targets for increasing GHG removals from activities such as land use, land use change, bioenergy, and carbon removal technologies.D58</p>	<p>7.53.1 - Provide details of your absolute emissions target(s) and progress made against those targets</p> <p>7.53.2 - Provide details of your emissions intensity targets(s) and progress made against those targets(s)</p> <p>7.54.2 - Provide details of any other climate-related targets,</p>	

			including methane reduction targets	
		<p>(h) Shall disclose the categories of Scope 3 GHG emissions included within the target disclosed under 4.3.b and, where it has excluded categories of Scope 3 GHG emissions from its targets, disclose the reason for omitting them, and any steps it is taking to improve monitoring and reporting systems.</p>	<p>7.53.1 - Provide details of your absolute emissions target(s) and progress made against those targets</p> <p>7.53.2 - Provide details of your emissions intensity targets(s) and progress made against those targets(s)</p> <p>7.54.2 - Provide details of any other climate-related targets, including methane reduction targets</p>	
		<p>(i) Shall, for each target disclosed under 4.3.a-c, disclose:</p> <ul style="list-style-type: none"> i. the metric used to set the target; ii. the objective of the target; iii. the part of the entity or its activities to which this target applies; iv. the period over which the target applies; v. the base period and value from which progress is measured; vi. any milestones or interim targets; vii. if the target is quantitative, whether it is an absolute or an intensity target; viii. how the latest international agreement on climate change, including any jurisdictional commitments that arise from that agreement, has informed the target; ix. whether and how the target aligns with any pathways disclosed under 1.1.c including, where possible, the 	<p>7.53.1 - Provide details of your absolute emissions target(s) and progress made against those targets</p> <p>7.53.2 - Provide details of your emissions intensity targets(s) and progress made against those targets(s)</p> <p>7.54.2 - Provide details of any other climate-related targets, including methane reduction targets</p>	

		<p>expected trajectory of how this target will be achieved.</p> <p>(j) Shall disclose information about its approach to setting and reviewing each target disclosed under 4.3.a-c, and how it monitors progress against each target, including:</p> <ul style="list-style-type: none"> i. whether the target and the methodology for setting the target have been validated by a third party; ii. the entity's processes for reviewing the target; iii. the metrics used to monitor progress towards meeting the target. 	<p>7.53.1 - Provide details of your absolute emissions target(s) and progress made against those targets</p> <p>7.54.3 - Provide details of your net-zero targets(s).</p>	
		<p>(k) Shall report against metrics used to assess progress towards the targets disclosed under 4.3.a-c at least on an annual basis; this shall include:</p> <ul style="list-style-type: none"> i. information about its performance against each target; ii. an analysis of trends or changes in the entity's performance; iii. whether and to what extent (if known) measurements rely on estimated data; iv. any revisions to the target and explanation for those revisions. 	<p>7.53.1 - Provide details of your absolute emissions target(s) and progress made against those targets</p> <p>7.53.2 - Provide details of your emissions intensity targets(s) and progress made against those targets(s)</p> <p>7.54.2 - Provide details of any other climate-related targets, including methane reduction targets</p> <p>7.8.1 - Disclose or restate your Scope 3 emissions data for previous years.</p> <p>7.10.1 - Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.</p>	<p>The mapped questions do not include information on the extent to which estimated data has been used</p>

		<p>(l) Shall in disclosing information on GHG emissions under 4.3.k:</p> <p>i. disclose its absolute gross GHG emissions generated during the reporting period, expressed as metric tonnes of CO2 equivalent, classified as Scope 1, 2 and 3 GHG emissions;</p> <p>ii. measure its GHG emissions in accordance with the Greenhouse Gas Protocol: A corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its GHG emissions;</p> <p>iii. disclose the approach it uses to measure its GHG emissions under 4.3.l.i, including:</p> <ol style="list-style-type: none"> 1. the measurement approach, inputs, and assumptions the entity uses to measure its GHG emissions; 2. the reason why the entity has chosen the measurement approach, inputs, and assumptions it uses to measure its GHG emissions; 3. any changes the entity made to the measurement approach, inputs, and assumptions during the reporting period and the reasons for those changes; <p>iv. for Scope 1 and Scope 2 GHG emissions disclosed under 4.3.l.i, disaggregate emissions between:</p>	<p>1.4 - State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.</p> <p>1.5 - Provide details on your reporting boundary</p> <p>6.1 - Provide details on your chosen consolidation approach for the calculation of environmental performance data.</p> <p>7.1.2 - Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?</p> <p>7.2 - Select the name of the standard, protocol or methodology you have used to collect activity data and calculate emissions</p> <p>7.22 - Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.</p> <p>7.3 - Describe your organization's approach to reporting scope 2 emissions.</p> <p>7.4 - Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?</p>	
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		<p>1. the consolidated accounting group (e.g. parent and its consolidated subsidiaries);</p> <p>2. other entities excluded from the consolidated accounting group (e.g. associates, joint ventures and unconsolidated subsidiaries);</p> <p>v. for Scope 2 GHG emissions disclosed under 4.3.l.i, disclose its location-based Scope 2 GHG emissions and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 GHG emissions;</p> <p>vi. for Scope 3 GHG emissions disclosed under 4.3.l.i, disclose:</p> <p>1. the categories included within the entity's measure of Scope 3 GHG emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) and, where it has excluded categories of Scope 3 GHG emissions, disclose the reason for omitting them, and any steps it is taking to improve monitoring and reporting systems to enable reporting;</p> <p>2. additional information about the entity's Category 15 GHG emissions or those associated with its investments (financed emissions) if the entity's activities include asset</p>	<p>7.4.1 - Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.</p> <p>7.6 - What were your organization's gross global scope 1 emissions in metric tons CO2e?</p> <p>7.7 - What were your organization's gross global Scope 2 emissions in metric tons CO2e?</p> <p>7.8 - Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions</p> <p>7.22 - Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.</p>	
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		management, commercial banking, or insurance		
		<p>(m) May, where relevant, further disclose information about GHG removals from activities such as land use, land use change, bioenergy, and carbon removal technologies:</p> <ul style="list-style-type: none"> i. be separately identifiable from information about GHG emissions disclosed under 4.3.i.i and information about carbon credits disclosed under 4.4; ii. include information about which third-party scheme(s) has or will verify or certify the removals; iii. include information about which standard the removals have been or will be certified against; iv. disclose the extent to which the entity identifies and manages the impacts and dependencies of removals on its stakeholders, society, the economy, and the natural environment throughout its value chain, that may give rise to sustainability-related risks and opportunities (for example, this may include an assessment and mitigation of social risks of removals usage (e.g. through human rights impact assessments)). 	7.13.1 - Account for biogenic carbon data pertaining to your direct operations and identify any exclusions. (Sector specific question)	Mapped question includes information on GHG removals from land use management; however, does not collect information on the extent to which removals interact with stakeholders and does not include information on removals from carbon removal technologies or biofuels.
4.4 Carbon credits	An entity shall disclose information about its current and planned use of carbon credits to achieve the Strategic Ambition of its transition plan, and report on	(a) Disclose an explanation of why the entity is employing carbon credits and the extent to which, and how, the entity relies on the use of carbon	7.54.3 - Provide details of your net-zero targets(s).	The mapped question covers details of how an organization plans to neutralise emissions to achieve its net-zero

	the use of carbon credits on at least an annual basis.	credits to achieve the Strategic Ambition of its transition plan.		target however further disclosures on how it plans to use carbon credits to achieve strategic ambition are not covered.
		(b) Disclose the number of credits sold, purchased and retired.	7.79.1 - Provide details of the project-based carbon credits cancelled by your organization in the reporting year.	Mapped questions do not cover the sale of carbon credits
		(c) Disclose which third-party scheme(s) has or will verify or certify the carbon credits.	13.1.1 - Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?	Mapped questions do not cover planned use of carbon credits.
		(d) Disclose information about which standard or methodology the carbon credits have been or will be certified against.	7.79.1 - Provide details of the project-based carbon credits cancelled by your organization in the reporting year.	
		(e) Disclose the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.	7.79.1 - Provide details of the project-based carbon credits cancelled by your organization in the reporting year.	
		(f) Disclose whether and how the entity identifies and manages the impacts and dependencies of carbon credits on its stakeholders, society, the economy, and the natural environment throughout its value chain, that may give rise to sustainability-related risks and opportunities (for example, this may include an assessment and mitigation of social risks of carbon credits usage	7.79.1 - Provide details of the project-based carbon credits cancelled by your organization in the reporting year.	

		(e.g. through human rights impact assessments)).		
		(g) Disclose any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credit the entity is using or plans to use.	7.79.1 - Provide details of the project-based carbon credits cancelled by your organization in the reporting year.	
		(h) Report on the use of carbon credits at least on an annual basis.	N/A	Annual disclosure is assumed as part of the CDP disclosure process.
5.1 Board oversight and reporting	An entity shall disclose information about the governance body(s) (which can include a board, committee, or equivalent body charged with governance) or individual(s) responsible for oversight of the transition plan.	(a) Its arrangements for review and approval of the transition plan and its Strategic Ambition, including oversight of any changes, updates, and reporting.	4.1.2 - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.	
		(b) How responsibilities for the transition plan are reflected in the terms of reference, mandates, role descriptions, and other related policies applicable to that body(s) or individual(s).	4.1.2 - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.	
		(c) How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee the transition plan.	4.2 - Does your organization's board have competency on environmental issues?	
		(d) How and how often the body(s) or individual(s) is informed about the transition plan.	4.1.2 - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide	

			details on the board's oversight of environmental issues.	
		(e) How the body(s) or individual(s) takes into account the transition plan when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with the transition plan.	4.1.2 - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.	
		(f) How the body(s) or individual(s) oversees the setting of targets in the transition plan, and monitors progress towards these targets and the wider strategic ambition of the transition plan.	4.1.2 - Identify the position(s) (do not include any names) of the individual(s) or committees on the board with accountability for environmental issues and provide details on the board's oversight of environmental issues.	
5.2 Management roles, responsibility and accountability	An entity shall disclose information about management's role in the governance processes, controls, and procedures used to monitor, manage, and oversee the transition plan, as well as how it is embedded within the entity's wider control, review, and accountability mechanisms.	(a) The identity of the management body(s) or individual(s) responsible for executive oversight and delivery of the transition plan.	4.3 - Is there management-level responsibility for environmental issues within your organization? 4.3.1 - Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals)	
		(b) The role of the body(s) or individual(s) in 5.2.a. in defining the Strategic Ambition of the transition plan, the setting of targets, and the monitoring of progress.	4.3.1 - Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals)	
		(c) How oversight is exercised over that body(s) or individual(s).	4.3.1 - Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals)	

		(d) Whether the body(s) or individual(s) in 5.2.a. uses controls and procedures to support the oversight of the transition plan and ensure the reliability of information disclosed; if so, an entity shall disclose how these controls and procedures are integrated with other internal functions and information about which aspects of the transition plan are subject to external assurance or verification, including the nature of the assurance or verification.	4.3.1 - Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals)	
		(e) Whether the transition plan is subject to shareholder approval, including through a shareholder vote.	5.2 - Does your organization's strategy include a climate transition plan?	
5.3 Culture	An entity shall disclose information about how it aligns or plans to align its culture with the Strategic Ambition of its transition plan.	(a) May disclose information about any relevant steps taken in respect of company values and purpose statements.	No mapped CDP questions.	
		(b) May disclose information about any relevant steps taken in respect of communications, systems, processes.		
		(c) May disclose information about any relevant steps taken in respect of HR policies and procedures (including escalation processes, compensation, and benefits); see 5.4 Incentives and remuneration for disclosure recommendations on incentives and remuneration.		
		(d) May disclose information about any relevant steps taken in respect of the employee value proposition.		

		(e) May disclose information about any relevant steps taken in respect of leadership and manager training programmes.		
		(f) May disclose information about any relevant steps taken in respect of workforce engagement strategies.		
5.4 Incentives and remuneration	An entity shall disclose information about how it aligns or plans to align its incentive and remuneration structures with the Strategic Ambition of its transition plan.	(a) A description of whether and how its executive incentive and remuneration structures are aligned with the Strategic Ambition of its transition plan; this may include information about: <ul style="list-style-type: none"> i. the metric(s) used; ii. whether the metric(s) is within the short-term and/or long-term incentive plan(s); iii. the typical percentage weighting of the transition plan-related metric(s) within the incentive plan for the executive population; iv. the percentage of total executive remuneration that is linked to transition plan-related metric(s). 	4.5 - Do you provide monetary incentives for the management of environmental issues, including the attainment of targets? 4.5.1 - Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).	
		(b) A description of whether and how incentive and remuneration structures for employees across the organisation are aligned with the Strategic Ambition of its transition plan, including whether it has applied a consistent approach with that in 5.4.a or whether it has taken a differentiated approach for specific teams or roles.	4.5.1 - Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).	

5.5 Skills, competencies and training	An entity shall disclose information about actions it is taking or plans to take to assess, maintain, and build the appropriate skills, competencies, and knowledge across the organisation in order to achieve the Strategic Ambition of its transition plan	(a) Information about how the entity assesses whether it has the appropriate skills, competencies, and knowledge across the organisation to effectively design, develop, deliver, and govern the transition plan in accordance with its Strategic Ambition.	4.2 - Does your organization's board have competency on environmental issues? 4.4 - Does your organization have management-level competency on environmental issues?	Mapped questions do not fully capture how an organization assesses its available skills, competencies and knowledge.
		(b) Where it has identified a skills gap, information about actions it is taking or plans to take to acquire or develop the required skills.	4.2 - Does your organization's board have competency on environmental issues? 4.4 - Does your organization have management-level competency on environmental issues?	
		(c) Information about actions it is taking or plans to take to provide the Board and executive management with access to the appropriate skills, competencies and knowledge required to effectively oversee the transition plan.	4.2 - Does your organization's board have competency on environmental issues? 4.4 - Does your organization have management-level competency on environmental issues?	