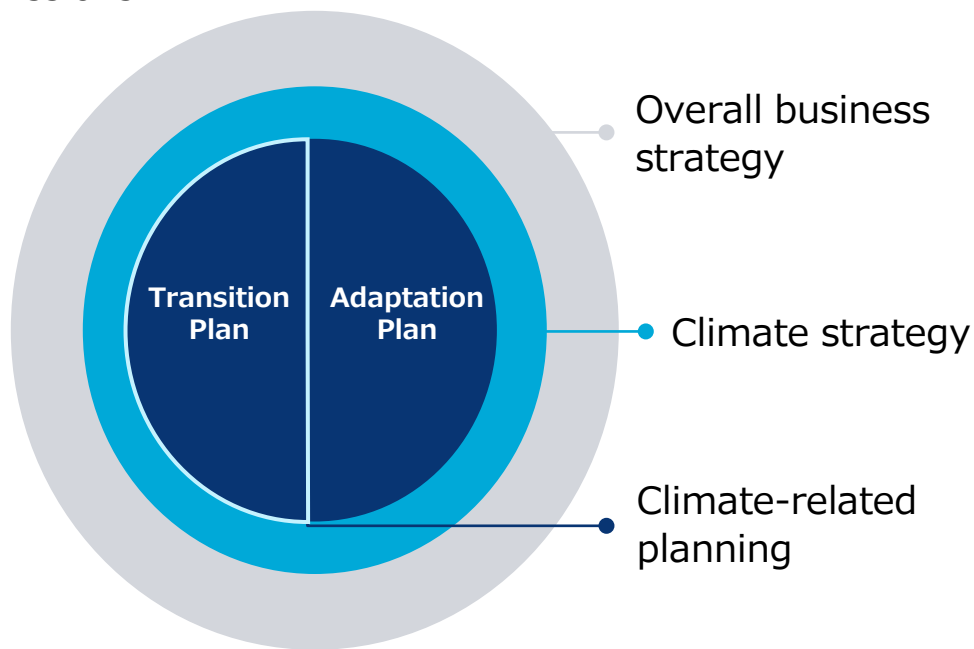


The forthcoming guidance will help organizations disclose information on their plans to transition to a low-carbon economy

An organization's transition plan:

- Refers to an aspect of an organization's overall business strategy that lays out a set of targets and actions supporting its transition toward a low-carbon economy, including actions such as reducing its GHG emissions.



Characteristics of effective transition plans

- ✓ **Aligned with strategy**
- ✓ **Anchored in quantitative elements, including climate-related metrics and targets**
- ✓ **Subject to effective governance processes**
- ✓ **Actionable, specific initiatives**
- ✓ **Credible**
- ✓ **Periodically reviewed and updated**
- ✓ **Reported annually to stakeholders**