

Transition Planning IG

April 2024 - Brussels

Scope and workplan



Disclaimer

- This paper has been prepared by the EFRAG Secretariat. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG.
- The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

Agenda

- | | |
|---|-------|
| 1 - Introductions (10 min) | p. 4 |
| 2 - Project overview, methodology and workplan
(10 min)
[10 min discussion] | p. 7 |
| 3 - Initial content overview (15 min)
[20 min discussion] | p. 17 |
| 4 - Initial research overview (10 min)
[15 min discussion] | p. 27 |



Introduction

Advisory group

Name	Organisation
Eric Duvaud	ANC, SR TEG
Tilmann Liebert Morata	DG Clima
Benoit Zerger	DG Env
Malgorzata Kicia	DG Env
Boris Jaros	EBA
Edyta Nowak	DG Energy
Pamela Schuermans	EIOPA
Ines Rohmer	FISMA
Tom Dodd	FISMA
Thomas Gourdon	JRC
Nicolas Pickard Garcia	JRC
Ben Leblique	PSF
Christoph Topfer	UBA, SR TEG

Project team

Coordination

Pedro Faria
Kajsa Hallberg



Research and review

Anna Grochowska
Mathilde Pierroux
Ada Rodríguez



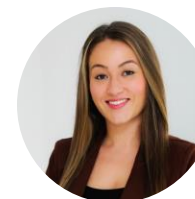
Writing team

Kim Nguyen-Huu (Deloitte)
Gabriela Ferrari (PwC)
Romane Delevoie (ADEME)
Guillaume Bone (WWF)



Comms team

David Calvet
Caroline Martins





Project overview, methodology and workplan

Executive summary

Objectives

To lay out general guidance to support companies in disclosing their transition plan and answer preparers' questions while ensuring a pragmatic approach and links with other reporting requirements in EU law.

Scope

The guidance should articulate the different ESRS requirements, address the scientific foundations, policy requirements, financial system needs and expectations, and provide examples of good practices and key challenges

Governance

The writing team manages the project and writes the draft; AG provides early feedback structure and content; SR TEG ensures it is technically fit for purpose, and SRB provides strategic direction and final approval.

Workplan

The first draft is expected in May, a second draft in July for a month of public feedback, and a last draft in September for final approval and publication in November, following an 'action research' methodology.

Initial content

Key content areas are defined and for each topics and questions are scoped from existing literature plus active research with companies. For each topic/question guidance, good practices and challenges, examples and resources are provided.

Objective

Objectives

1. **To support companies using ESRS in disclosing their Transition Plans, making their life easier.**
2. Answer questions from preparers on Transition Planning.
3. Layout EU view of what good transparency on transition planning is.

Guidance should address:

- Scientific basis and references.
- Policy environment and requirements.
- Financial system needs and expectations.
- Good practices and challenges.

Scoping

What is the main scope of the TP IG?

The TP IG will focus on what good transparency on Transition Plans looks like. It will aim to explain which topics need to be disclosed, how to include them in the report and how their inclusion can be articulated considering the requirements of the ESRS. For example, explain how disclosures on Just Transition, if material, should also be articulated in terms of Transition Planning.

To what extent EFRAG TP IG will align with other EU initiatives?

Through the establishment of an Advisory Group and other communication channels, EFRAG will seek to articulate how ESRS Transition Planning disclosure can link with other reporting requirements in EU law.

Will it provide methodological guidance on certain aspect of Transition Planning, e.g. calculation of locked-in emissions?

The focus is on what needs to be reported, not on defining how to compute or derive what needs to be reported, which can be understood to go beyond current standards. Methodological guidance will be provided through links to appropriate references that may provide the methodological support companies need.

What is not covered by the IG

TP? The TP IG will not address: sector-specific challenges; topics such as biodiversity or ecological transition; defining if a transition plan is a good one or not; methodological developments; etc.

Target audience and stakeholders

Main audience:

- Companies subject to the CSRD reporting and their preparers

Main stakeholders

- Auditors
- Consultants and support around reporting companies
- General public
- EU institutions (DG FISMA, DG CLIMA, DG ENV, JRC, DG Energy, EBA, EIOPA, PSF)
- EFRAG bodies (AG, SR TEG, SRB)
- International initiatives (UK TPT, GFANZ, NGFS, CDP, ISSB, SEC)

Project governance

SRB - Provides the strategic direction and approves final draft.

SR TEG - Provides content and makes sure document is technically fit for purpose.

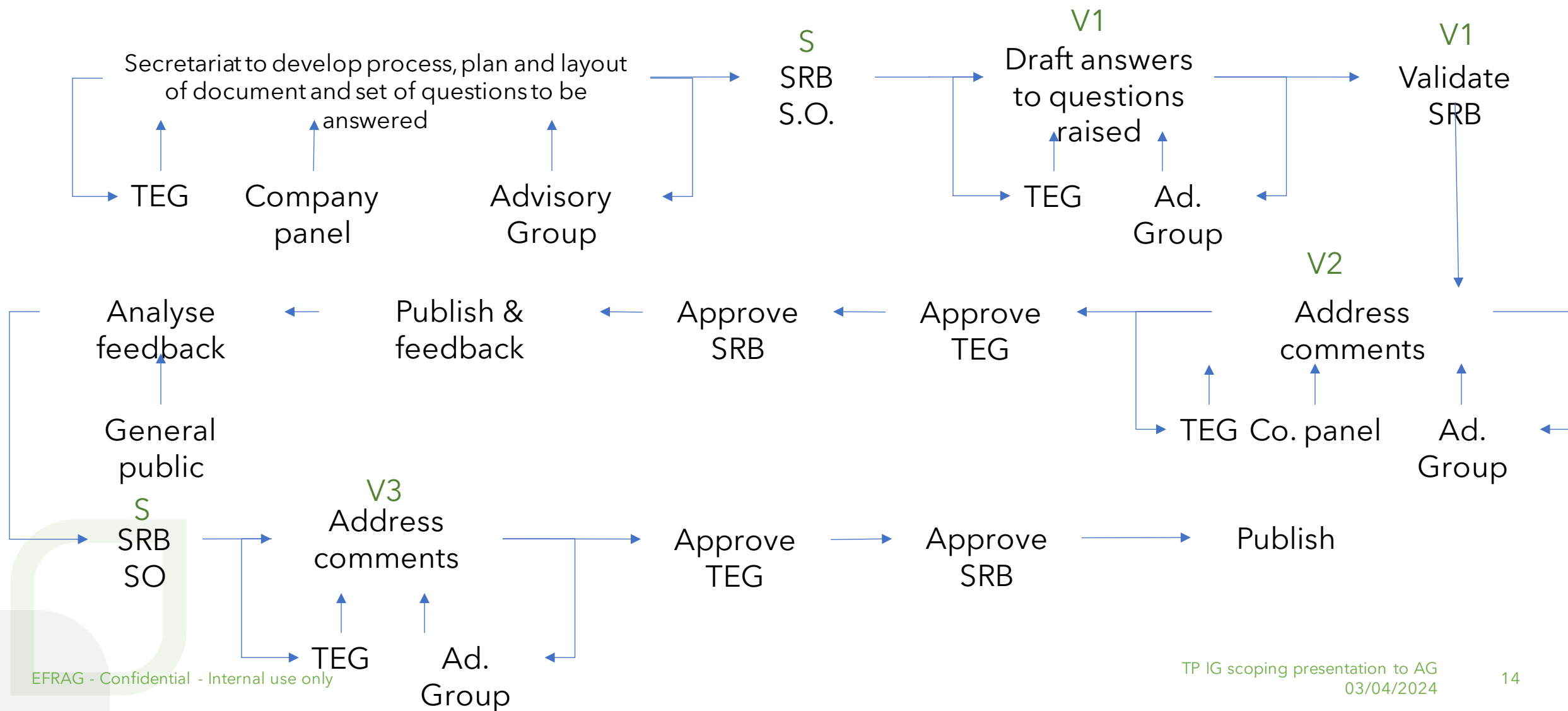
Advisory Group - Provides early feedback on work plan, content and early advice on challenges.

TP team - Plans the work, conducts research, writes the draft and identifies challenges to discuss with AG/SRTEG/SRB.

Process (1)

- Action research methodology (identify challenges from practice, provide practical ways forward to support companies, gather feedback, iterate), deadline-driven.
- An initial strawman of topics to be addressed and TOC, as a starting point for discussion, based on desk research of existing guidance, company questions, grey literature, etc.
- Define template structure for each of the topics and organize contributions to each of the topics.
- Cycle of revisions of the content provided by different stakeholders (AG, SRT, SRB, a panel of voluntary companies, general public), including a one-month feedback period.
- The panel of voluntary companies will be interviewed during the research phase and engaged during the development phase to collect questions raised and feedback.
- A diverse group of 20 to 30 companies that can represent the variety of situations and views within Europe companies (further info presented in Research section).

Process (2)



Workplan (1)

	March				April					May				June				July					Aug				Sept				Oct				Nov																													
Week	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	#																									
w/c	04	11	18	25	01	08	15	22	29	06	13	20	27	03	10	17	24	01	08	15	22	29	05	12	19	26	02	09	16	23	30	07	14	21	28	04	11	18	#																									
Meetings	T	T/B/BT/T			T	T/B/	B			T	B	T	T/B/B	B	T	B/JE/JT/	B	T								B	T	3/BT/T	B		T/T	B	T/T	B	T/T	B	T/T	B																										
1. Scoping phase	█																																																															
2. Research phase	█		█																																																													
3. Guide development	█		█																																																													
4. Feedback period																													Com.		Web.		Feedback																															
5. Final Guidance																													█				█				█				█				Publi.																			
6. Coordination	█																																																															

1. Scoping phase	March 2024
2. Research phase	March - April 2024
3. Guide development	April - June 2024
4. Feedback period	mid July-August 2024
5. Final Guidance	Sept-Nov 2024
6. Coordination	Throughout

Proposed key AG meeting

- TOC validation - week 14 (March 25th) + week 16 (April 15th)
- IG V1 feedback collection - week 20 (May 5th)
- IG V2 feedback collection - week 23 (June 6th)
- IG V3 feedback collection - week 35 (September 2nd)
- Final IG feedback collection - week 39 (September 23rd)

Questions for discussion (10 min)

Do you have any objections, questions or comments on:

- Scope
- Governance
- Project plan

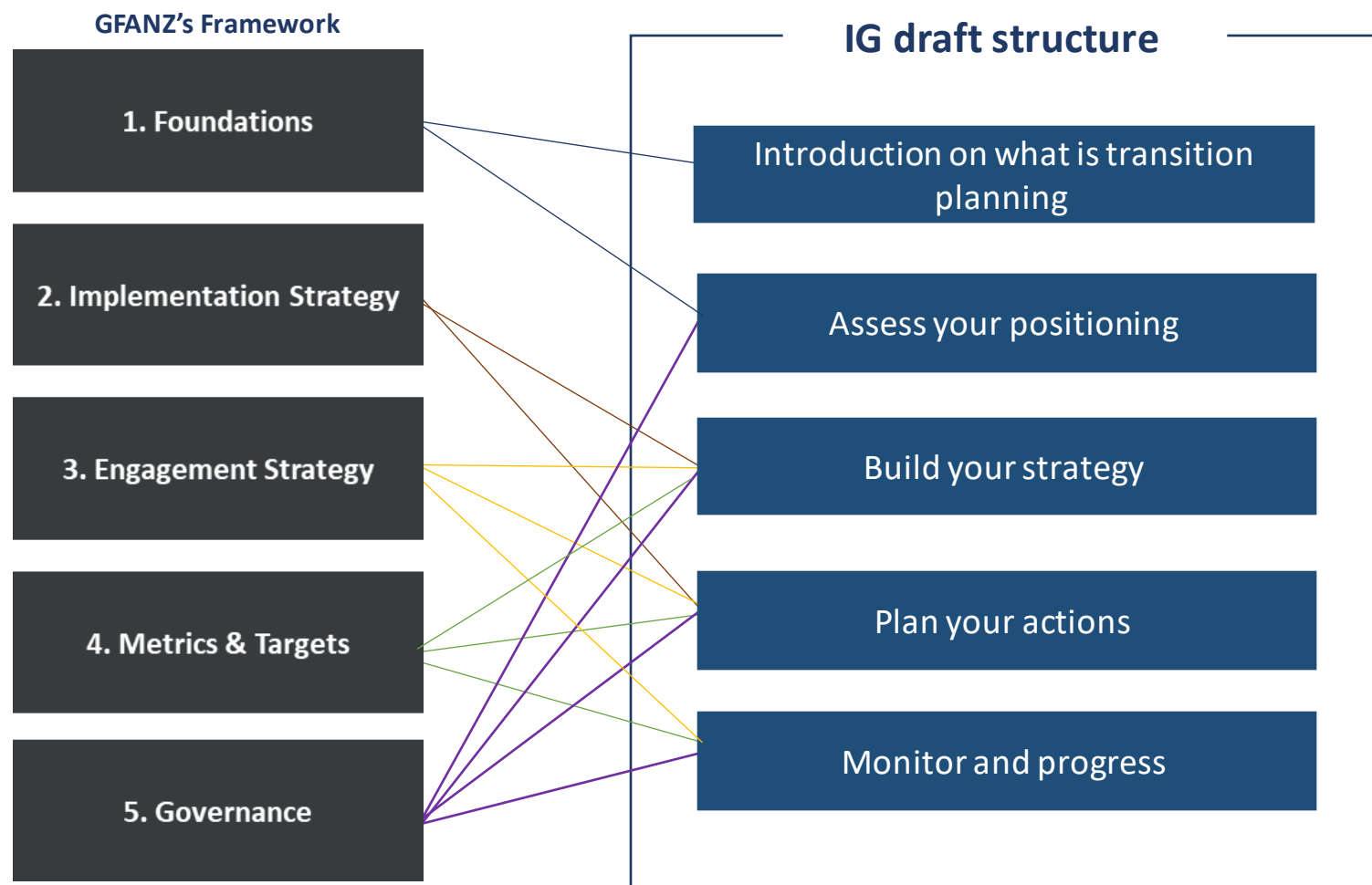


Initial content overview

Initial content overview – Our approach

Our approach :

- Dynamic approach of the implementation guidance : we addressed transition planning as a **management tool** for a company with a **direct link with the ESRS Disclosure requirements** within each phase.
- **Presentation of the table of content :**
 - Overall presentation of the draft IG structure
 - ESRS alignment with the IG structure
 - Chapters and sections of the table of content of IG
 - Examples of the components of a subsection of the table of content



Initial content overview – Draft table of content and ESRS mapping (1/2)

Chapters	Sections	ESRS disclosure mapping (not exhaustive)
1. Introduction on what is transition planning	What are we talking about?	<ul style="list-style-type: none"> ESRS E1-1 14: Disclosure of transition plan for climate change mitigation
	Why does a company need a transition plan?	
	What if a company does not have one?	
2. Assess your current positioning	What do we need to build a credible and effective transition plan?	N/A
	Diagnosis of the existing transition planning	N/A
	Measure the baseline	<ul style="list-style-type: none"> Linked to ESRS E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions Linked to ESRS E1-5: Energy consumption and mix ESRS E1-1 16f: Significant Capex for oil/gas/coal economic activities during the reporting period
	Establish your scenario analysis	<ul style="list-style-type: none"> Linked to ESRS 1, AR1 : The entity-specific disclosures shall enable users to understand the undertaking's impacts, risks and opportunities in relation to environmental, social or governance matters.
3. Build your strategy	Identify the different stakeholders and their respective roles	<ul style="list-style-type: none"> ESRS E1-1 16i: Transition plan is approved by administrative and management bodies
	Structure the governance over the transition planning strategy	<ul style="list-style-type: none"> ESRS E1-1 16h: Explanation of how transition plan is embedded in and aligned with business strategy
	Define your priorities	N/A
	Assess the different opportunities and dependencies	<ul style="list-style-type: none"> ESRS E1-1 16d: Explanation of potential locked-in GHG emissions from key assets and products ESRS E1-1 16g: Undertaking is excluded from EU Paris-aligned Benchmarks
	Define your ambition	<ul style="list-style-type: none"> ESRS E1-16a: Explanation of how targets are compatible with 1.5°C Linked to E1-4: Targets related to climate change mitigation and adaptation Linked to MDR-T: Tracking effectiveness of policies and actions through targets

Initial content overview – Draft table of content and ESRS mapping (2/2)

Chapters	Sections	ESRS disclosure mapping (not exhaustive)
4. Plan your actions	Define your policies	<ul style="list-style-type: none"> • Linked to ESRS2-BP2: Description of policies related to material sustainability matters • ESRS E1-1 16i: Transition plan is approved by administrative and management bodies • Linked to ESRS E1-2: Policies related to climate change mitigation and adaptation • Linked to ESRS 2 MDR-P: Policies adopted to manage material sustainability matters
	Determine your implementation steps for transitioning	<ul style="list-style-type: none"> • ESRS E1-1 16b: Disclosure of decarbonisation levers and key action • Linked to ESRS E1-3: Action and resources in relation to climate change policies • Linked to ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters
	Integrate the transition plan into your financial plan	<ul style="list-style-type: none"> • ESRS E1-1 16c: Disclosure of significant Opex/Capex required and allocated to the transition plan • ESRS E1-1 16e: Explanation of objective/plans for taxonomy alignment • ESRS E1-1 16f: Significant Capex for oil/gas/coal economic activities
	Develop your engagement plan	<ul style="list-style-type: none"> • Linked to ESRS2 SBM2: Description of stakeholder engagement
	Set your internal metrics and targets	N/A
5. Monitor and progress	Disclose about your transition planning	<ul style="list-style-type: none"> • ESRS E1-1 14: Disclosure of transition plan for climate change mitigation • ESRS E1-1 16j: Explanation of progress in implementing transition plan • ESRS E1-1 17: Date of adoption of transition plan for undertakings not having adopted a plan
	Monitor your action plan	

Initial content overview – Draft table of content details (1/2)

Chapters	Sections	Subsections content
1. Introduction on what is transition planning	What are we talking about?	<ul style="list-style-type: none"> • Difference between "transition planning" and transition plan (dynamic approach) • Explain what is the transition plan in ESRS terms
	Why does a company need a transition plan?	<ul style="list-style-type: none"> • Explanation of the regulatory needs to have a transition plan (i.e., compliance); • Explanation of the opportunities to have a transition plan
	What if a company does not have one?	<ul style="list-style-type: none"> • Positioning of the company in this case
2. Assess your current positioning	What do we need to build a credible and effective transition plan?	<ul style="list-style-type: none"> • Presentation of the major steps to follow (ambition, internal implementation strategy) • Prerequisites for transition planning (i.e. data layout, information and data escalation, measure before defining targets)
	Diagnosis of the existing transition planning	<ul style="list-style-type: none"> • Maturity of the existing transition planning strategy
	Measure the baseline	<ul style="list-style-type: none"> • Measure your emissions footprint • Measure your fossil fuel exposure • Measure your Taxonomic alignment and beneficial activities
	Establish your scenario analysis	<ul style="list-style-type: none"> • Key assumptions and external factors • Assess material impacts and risks • Scenario analysis according to emissions footprint
3. Build your strategy	Identify the different stakeholders and their respective roles	<ul style="list-style-type: none"> • Map the stakeholders (internal and external) and how they can contribute to the transition planning and start to operationalizing the plan
	Structure the governance over the transition planning strategy	<ul style="list-style-type: none"> • Define the structure of management gathering the different stakeholders identified: objectives, targets, shares of information, progress grid for transition planning, decision-making mechanism
	Define your priorities	<ul style="list-style-type: none"> • Each stakeholder identified shall identify their priorities regarding the transition planning (bottom-up and top-down considerations)
	Assess the different opportunities and dependencies	<ul style="list-style-type: none"> • Assess the locked-in GHG emissions • Identify and test transition and physical risks to the different operations
	Define your ambition	<ul style="list-style-type: none"> • Explain and detail the process to set GHG reduction targets

Initial content overview – Draft table of content details (2/2)

Chapters	Sections	Subsections content
4. Plan your actions	Define your policies	<ul style="list-style-type: none"> Process and policies drafting (internal and external)
	Determine your implementation steps for transitioning	<ul style="list-style-type: none"> Operational deployment of the scenario analysis with steps need to introduce changes into the production process and priority actions
	Integrate the transition plan into your financial plan	<ul style="list-style-type: none"> After having identified the decarbonization levers, identify the financial resources needed tackle the implications of the transition plan for the financial performance, and cash flows over the short-, medium-, and long-term
	Develop your engagement plan	<ul style="list-style-type: none"> Engagement program with upstream value chain (suppliers); Engagement program with downstream value chain (clients)
	Set your internal metrics and targets	<ul style="list-style-type: none"> Set all the internal metrics and intermediary targets needed to ensure implementation and progress of the transition plan over time Ensure to prepare for auditing process
5. Monitor and progress	Disclose your transition plan	<ul style="list-style-type: none"> Define the external communication approach (transition plan format, etc.); Address the when you are going to disclose your TP if you don't have one yet
	Monitor your action plan	<ul style="list-style-type: none"> Use the metrics and targets to monitor delivery across company through the governance structure

Initial content overview – Draft sub-section details

Subsection structure: locked-in emissions draft

1. Guidance

- 1.1. Disclosure requirement description (i.e. explanation of the ESRS requirement)
 - 1.2. Focus point on key concepts (i.e. what are locked-in emissions and what is the difference with stranded assets)
 - 1.3. Description of the approach to be considered to answer to the requirement (i.e. locked-in emissions identification, qualitative assessment, quantitative assessment, action plans definition)
 - 1.4. Description of the potential process and required underlying elements (i.e. scope and time horizon definition, internal and external data needs, internal governance needs)
-

2. Good practices and challenges

- 2.1. Good practices identified by assessed companies
 - 2.2. Challenges identified and potential solutions (i.e. lack of common frameworks and certification)
-

3. Examples

- 3.1. Corporate: to be chosen per material sector
 - 3.2. Financial institutions: to be chosen between banks, insurers, private equity, etc.
-

4. Resources

- 4.1 Methodological frameworks: external resources that can be used to frame the approach
 - 4.2. Available tools: external resources that can be used to compute the disclosure requirement
-

5. ESRS compliance check

- **Compliance check in a tick the box format** ensuring the company covered all the required actions to be ESRS compliant (i.e. are you able to disclose a qualitative and quantitative assessment of your locked-in emissions ? Did you define dedicated action plans to manage those?)

Initial content overview – Draft supporting guidance for starters

Supporting guidance: decarbonization levers draft

Supporting guidance for those just starting

What is it?

The decarbonisation levers are all the actions a company will undertake to reduce its carbon emissions. Those levers are usually identified after calculating the company's carbon footprint as it is easier then to understand which activities are most carbon intensive, internally (Scope 1 emissions) and a cross the value chain (Scopes 2 & 3).

For example, a company can reduce its energy consumption and the related emissions by shifting from a gas boiler to an on-site heat pump.

Why is it important?

There are a few reasons why identifying decarbonization levers are useful for a company, first of all and most importantly, to reduce its emissions over time but it will also help in:

- Proactively assessing potential operational difficulties for implementation;
- Gaining visibility on necessary investments to decarbonize business activities;
- Observing and analysing the potential effects of decarbonisation that may differ depending on a more or less favourable context (i.e. regulatory framework, market trends, energy prices, etc.);
- Identifying the potential barriers to broader industry decarbonization, etc.

Questions for discussion (15 min)

1. Do you validate this **table of content structure**: management process view instead of drafting the guidance based on the transition plan structure (i.e. foundations, implementation/engagement strategy, metrics, governance) ?
2. Do you agree with the fact that the **sub-sections** correspond to the management process steps (i.e. map stakeholders) instead of ESRS disclosure requirements only?
3. Do you agree with the fact that the guidance will focus on **guiding companies just starting** with dedicated supporting guidance instead of looking at best practices to be implemented by advanced players?
4. Should the guidance focus on DRs beyond E1-1 (**chained requirements**)?



RESEARCH

ACTIVE RESEARCH PROJECT



Key assumptions:

- research in collaboration with multiple stakeholders (participative approach)
- balanced composition of analysed materials across sectors and geographies
- Research fuels the draft of ToC



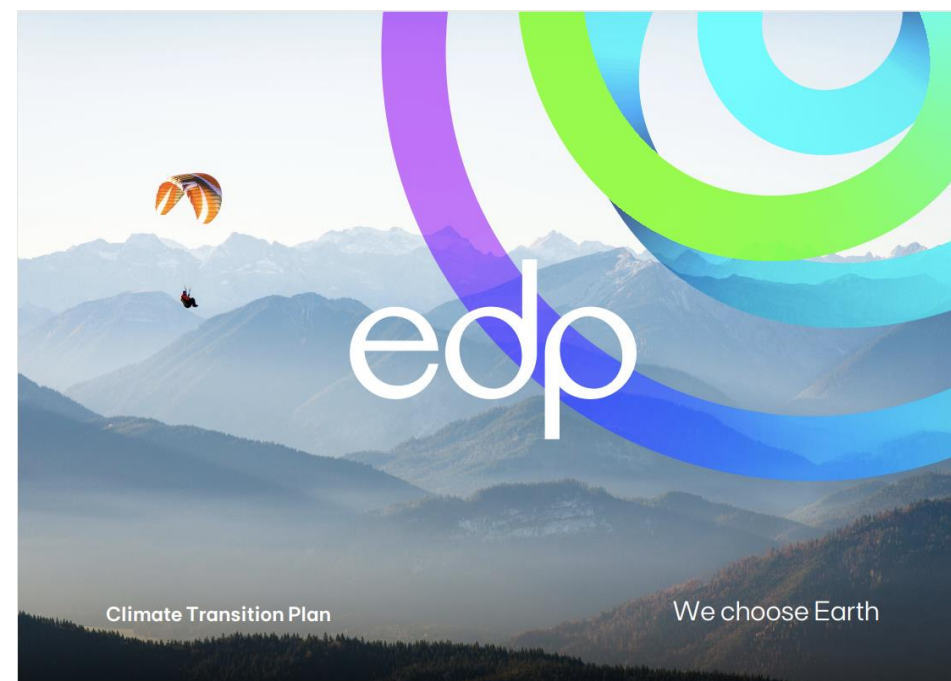
ANALYSIS OF EXISTING TP (ONGOING)

Objective

- Analyse and discuss practices with regards to the Transition Planning
- Identify the challenges and gaps in existing reports

Methodology

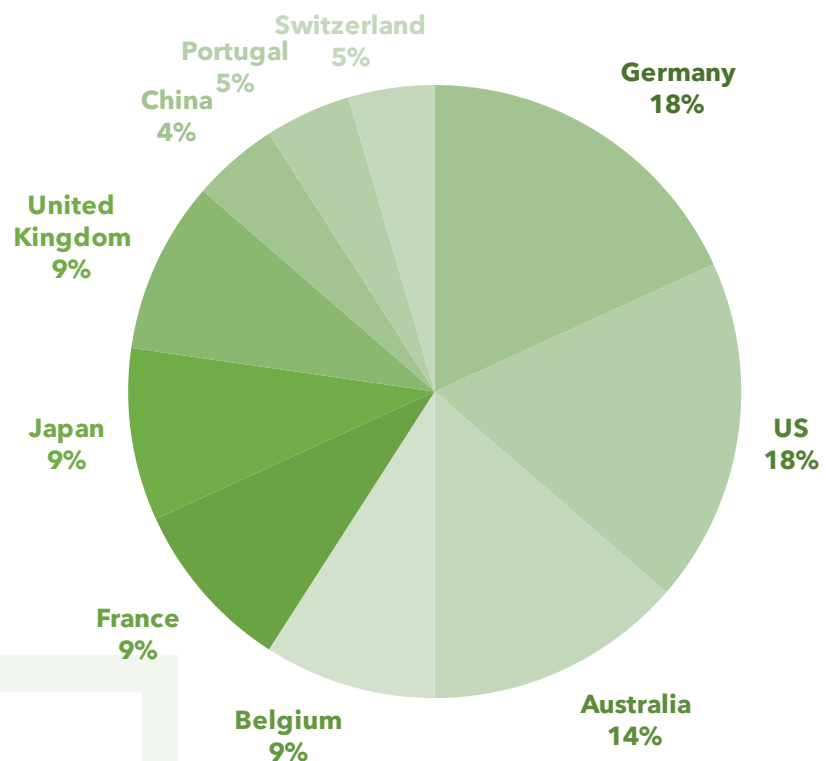
- Gathering examples of Transition Plans across different countries and sectors
- Mapping of alignment with key components of transition plan
- Creating a heat map of common practices and challenges
- Drawing conclusions



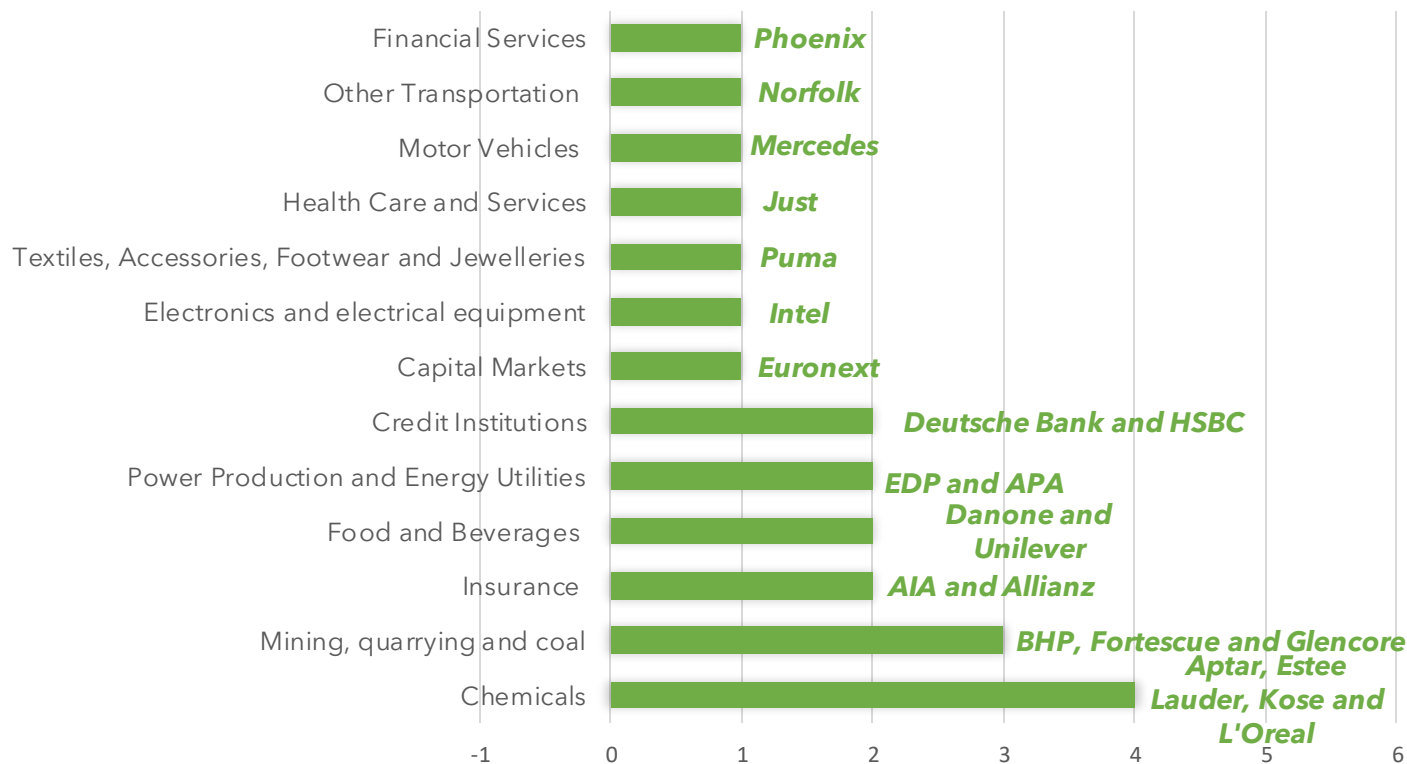
Example of transition plan under analysis

ANALYSIS OF 23 REPORTS (ONGOING)

BY COUNTRY



BY ACTIVITY SECTOR



METHODOLOGY DETAILS

Example parameters mapped:

- ✓ GHG emission reduction targets [16 a]
- ✓ Compatibility with Paris Agreement [16 a]



Near-term targets: 2020 to 2030

In 2015, Danone was among the first 100 companies to commit to Net-Zero following the Paris Agreement. We published our Climate Policy, in line with science-based recommendations, and we set reduction targets for 2030, which were approved by the Science-Based Targets initiative (SBTi) in 2017.

In 2019, we strengthened our commitments through the signature of the Business Ambition for 1.5°C Pledge and we worked closely with the SBTi on developing pathways for the Forest, Land and Agriculture sector (FLAG project).

In 2022, our near-term 1.5°C reduction targets were officially approved by SBTi and we are among the first companies to have a specific target on FLAG.

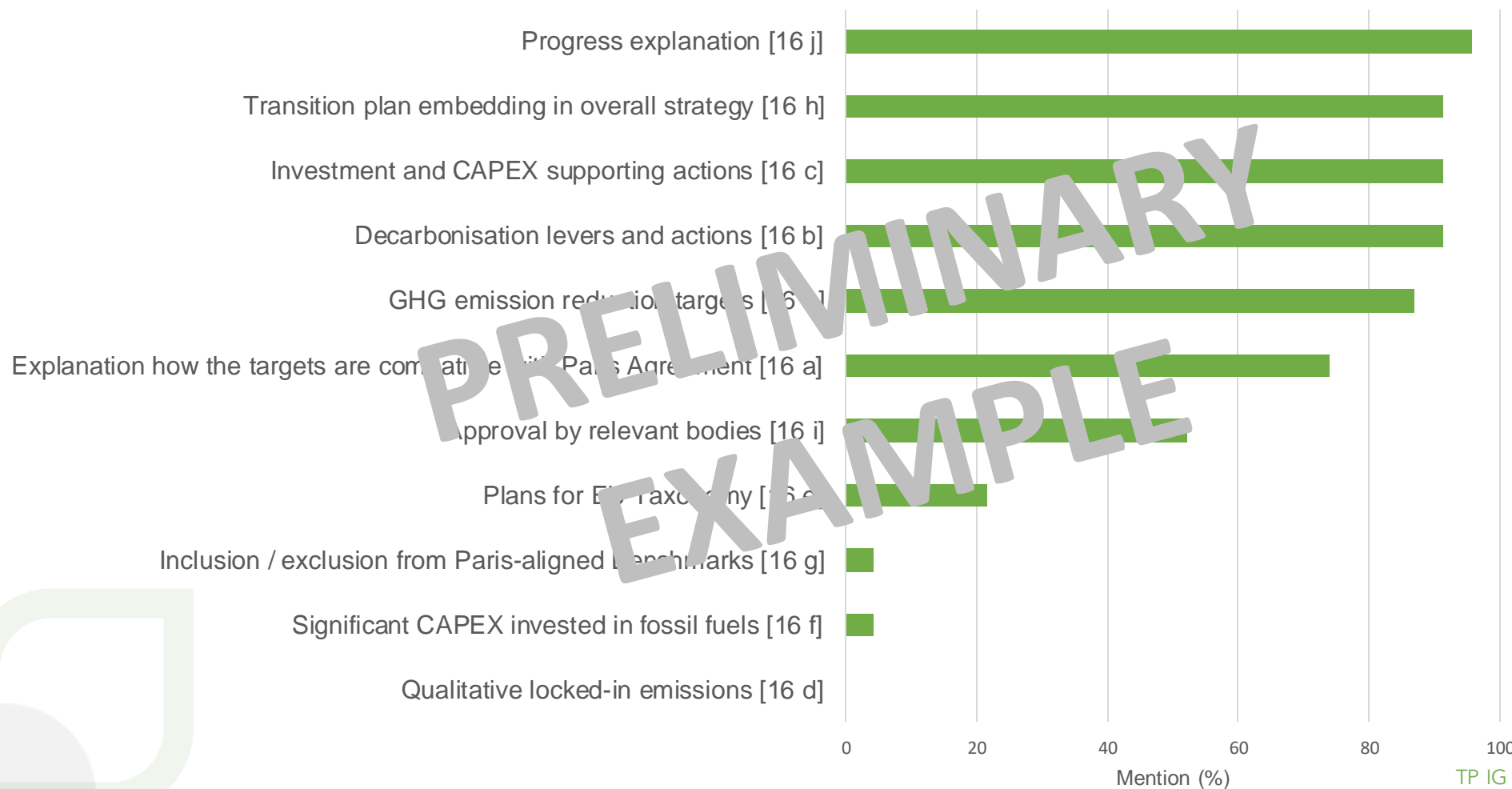
Extract from transition plan under analysis

EVALUATION AND MAPPING (EXAMPLE)

Undertaking analysis								
	Mining, quarrying and coal	Credit Institutions	Electronics and electrical equipment	Health Care and Services	Chemicals	Chemicals	Motor Vehicles	Other Transportation
Sector								
Country	Switzerland	Belgium	US	UK	Japan	France	Germany	US
Name of the report	Climate report	Net Zero	Climate Transition Plan	Kose report	Climate Tran	Climate Tran	Climate Tran	Climate Tran
Subsidiaries in EU								
Alignment analysis								
ESRS E1-1 Transition Plan								
GHG emission reduction targets [16 a]	x		x		x	x	x	x
Explanation how the targets are compatible with Paris Agreement [16 a1]	x				x	x	x	x
Decarbonisation levers and actions [16 b]	x	x		x		x	x	x
Investment and CAPEX supporting actions [16 c]		x	x	x		x	x	x
Qualitative locked-in emissions [16 d]								
Plans for EU Taxonomy [16 e]		x						
Significant CAPEX invested in fossil fuels [16 f]								
Inclusion / exclusion from Paris-aligned Benchmarks [16 g]		x						
Transition plan embedding in overall strategy [16 h]		x	x	x	x	x	x	x
Approval by relevant bodies [16 i]	x		x		x		x	x
Progress explanation [16 j]	x	x	x	x	x	x	x	x

ALIGNMENT ANALYSIS (%) – Tentative – work in progress

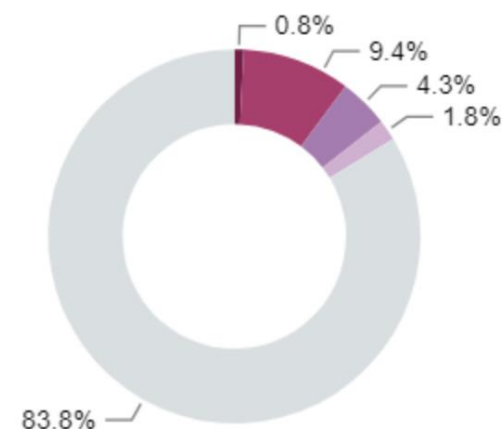
ESRS E1-1 Transition Plan



INITIAL OBSERVATIONS FROM TP ANALYSIS (ONGOING)

- Current analysis scope focused on standalone 'transition plan' reports (individual components of TP in sust. reports not analysed)
- Additional parameters of analysis under discussion (e.g. SBTi validation, just transition etc.)
- Analysed sample represent the 'front-runners' that disclose no TP - we acknowledge that large group of companies is not yet explicitly reporting on TP

Global: Direct emissions from companies disclosing to key indicators of a climate transition plan % global CO_{2e}



[Explore Global](#)

INTERVIEWS PREPARATION (ONGOING)

EFRAG is seeking to interview 20 to 30 companies for its initial research

Objective

1. **To lay the criteria and methodology to select companies for being interviewed for the research in the scope of EFRAG Transition Planning Implementation Guidance**
2. To have a diverse group of companies that can represent the variety of situations and views within Europe companies

Criteria for diversity (min. 3 of each):

- A. Geographical representation (e.g. North/South, East/West Europe);
- B. Size (large multinational, large European, mid-sized);
- C. Business sectors (e.g. finance, industrial, non-industrial);
- D. Sustainability proficiency (e.g. top performers, familiar with, starters)
- E. TP status (e.g. disclosing TP, working on TP, no existing TP)
- F. Practical considerations (existing contacts, willing to engage, no. of hours within timeline available)

Methodology of work

1. List companies from research (with TP, starting TP, no TP);
2. Complement with suggestions from AG+TEG+others;
3. Collect the data to evaluate the criteria;
4. Select at least top 20 companies based on criteria A to F;

SURVEY - INTERVIEW QUESTIONS

Self-identification	Status of transition plan	Guidance
<ol style="list-style-type: none"> 1. What is the size of your company? 2. What is your sector of activity? 3. In which country is your company based? 4. Is your company a parent company or a subsidiary company? 	<ol style="list-style-type: none"> 1. Are you familiar with Transition Plan as a concept? 2. Do you have TP in place? If not, why? 3. Is the TP publicly available? 4. Do you publish sustainability report? 5. Do you currently report on the following indicators: <ul style="list-style-type: none"> • GHG emission targets • Alignment of targets with Paris Agreement • Decarbonisation levers and actions • Locked-in emissions • Financial planning • Associated resources • (...) 	<ol style="list-style-type: none"> 1. What are the main barriers for transition planning for you? 2. What content of the guidance would support you the most? 3. What clarifications do you need on transition plans in regard to the CSRD approach? 4. (...)

Discussion (15 min)



Comments and
feedback are very
welcome!

1. Do you have suggestions and contacts of companies which we can include in our sample?
2. Do you have comments and proposition with regards to the proposed interview questions?



Follow us



35 Square de Meeûs, B-1000 Brussels
info@efrag.org - www.efrag.org



EFRAG is co-funded by the European Union through the Single Market Programme in which the EEA-EFTA countries (Norway, Iceland and Liechtenstein), as well as Kosovo participate. Any views and opinions expressed are however those of the presenter only and do not necessarily reflect those of the European Union, the European Commission or of countries that participate in the Single Market Programme. Neither the European Union, the European Commission nor countries participating in the Single market Programme can be held

THANK YOU



FURTHER INFO ON WORKPLAN

Workplan (2)

	Week	Feb				March				April				
		6	7	8	9	10	11	12	13	14	15	16	17	18
		05/02	12/02	19/02	26/02	04/03	11/03	18/03	25/03	01/04	08/04	15/04	22/04	29/04
	Meetings	B	T	B	B/JB/T	T	T/B/BT/T			T		T/B/T	B	
		<u>TP (IG4)</u>		<u>Deliverable/Activities</u>		<u>People</u>								
1. Scoping phase														
	a) Project scope and objectives					k		[Green bar: 10/03 - 18/03]						
	b) Target audience and stakeholders			Presentation material (ppt)		k		[Green bar: 10/03 - 18/03]						
	c) Project team and roles					k		[Green bar: 10/03 - 18/03]						
	d) Workplan					k		[Green bar: 10/03 - 18/03]						
2. Research phase						k								
	a) Literature review on TP and best practice on transparency			best practices (ppt)		K, R, G		[Green bar: 11/03 - 18/03]						
	b) Research prudential and supervisory framework			EBA and EIOPA requirements (ppt)		M		[Green bar: 11/03 - 18/03]						
	c) Collect data and analysis of current TP by diverse companies			existing disclosures (ppt)		AG, AR		[Green bar: 11/03 - 18/03]						
	d) Research on TP needs and challenges:			Questions raised (doc)				[Green bar: 11/03 - 22/04]						
	d1) within team;					All		[Green bar: 11/03 - 18/03]						
	d2) engage practitioners (conduct interviews)					TBD		[Green bar: 11/03 - 22/04]						
	d3) gather AG inputs					PF/AG		[Green bar: 11/03 - 22/04]						
	d4) gather TEG inputs					PF/AG		[Green bar: 11/03 - 22/04]						
	d5) gather SRB inputs					PF/AG		[Green bar: 11/03 - 22/04]						
	e) Layout of IG: 1) Table of content; 2) Example of section					R, G		[Green bar: 11/03 - 22/04]						
	e1) Initial layout of ToC + example of section (strawman for d)			Table of content strawman (doc)		R, G		[Green bar: 11/03 - 22/04]						
	e2) List of topics to develop (after d5)			Document		R,G		[Green bar: 11/03 - 22/04]						
	e3) Proposal for ToC (e1+d5)			Table of content draft (doc)		R,G		[Green bar: 11/03 - 22/04]						
	f) Validate layout and ToC of IG			Table of content final version (doc)		PF/AG		[Green bar: 11/03 - 22/04]						
	f1) AG engagement (meeting presentation) (1)			Presentation material (ppt)		PF/AG		[Green bar: 11/03 - 22/04]						
	f2) SRB strategic direction (meeting presentation) (1)			Presentation material (ppt)		PF/AG		[Green bar: 11/03 - 22/04]						

Workplan (4)

		Week w/c Meetings	Aug				Sept				Oct				Nov			
			33 12/08	34 19/08	35 26/08	36 02/09	37 09/09	38 16/09	39 23/09	40 30/09	41 07/10	42 14/10	43 21/10	44 28/10	45 04/11	46 11/11	47 18/11	48 25/11
5. Final Guidance																		
a) Re-writing	IG V3 (doc)	All	[Green bar]				[Green bar]											
a1) Guidance		All	[Green bar]				[Green bar]											
a2) Good practices and challenges		All	[Green bar]				[Green bar]											
a3) Examples		All	[Green bar]				[Green bar]											
a4) Resources		All	[Green bar]				[Green bar]											
b) Stakeholder feedback (4)		PF/AG	[Green bar]				[Green bar]											
b1) AG feedback (4) (feedback gathering)		PF/AG	[Green bar]				[Green bar]											
b2) TEG V3 (feedback gathering)		PF/AG	[Green bar]				[Green bar]											
c) Re-writing	IG V4 (doc)	All	[Green bar]				[Green bar]											
d) Final feedbacks			[Green bar]				[Green bar]				[Green bar]							
d1) AG feedback (3) (feedback gathering and integration)	Presentation material (ppt) Issue paper IG V4 (doc)	All	[Green bar]				[Green bar]				[Green bar]							
d2) TEG A (feedback gathering and meeting presentation)	Presentation material (ppt) Issue paper IG V4 (doc)	All	[Green bar]				[Green bar]				[Green bar]							
d3) SRB A (feedback gathering and meeting presentation)	Presentation material (ppt) Issue paper IG V4 (doc)	All	[Green bar]				[Green bar]				[Green bar]							
e) Publication			[Green bar]				[Green bar]				[Green bar]				[Green bar]			
e1) Editorial review		DC	[Green bar]				[Green bar]				[Green bar]				[Green bar]			
e2) Graphic design	IG final version	TBD	[Green bar]				[Green bar]				[Green bar]				[Green bar]			
e3) Prep social media communication/announcement		CM	[Green bar]				[Green bar]				[Green bar]				[Green bar]			
6. Coordination																		
a) Coordination with EC	Regular calls and communication	PF	[Green bar]															
b) Coordination with PSF	PPT with stkh. and regulatory mapping	PF	[Green bar]															
c) Coordination int. Organizations (TPT, GFAZ, ATP-COL, ...)		PF	[Green bar]															