

OUTLIERS ESG & SUSTAINABILITY CENTRE™

# Climate & Net Zero Toolkit™

Build a credible climate strategy and net-zero plan

Boards / CSO / Climate Lead · Flagship Edition 2026

*Outliers Professionals Ltd — ESG & Sustainability Centre Resource Library*

## 1. Executive Overview

This toolkit helps you build a credible climate strategy and transition plan — scenario analysis, decarbonisation levers, science-aligned targets and TCFD/ISSB-aligned disclosure.

This toolkit is part of the Outliers ESG & Sustainability Centre™ and is anchored to GRI, ISSB, TCFD and the GHG Protocol (by name). It gives boards, sustainability teams and assurance providers an applied, end-to-end kit to set, deliver, measure and disclose ESG performance in this domain.

## 2. Objectives

The outcomes this toolkit helps you achieve:

- Set a climate ambition and transition plan
- Perform climate scenario analysis
- Identify decarbonisation levers
- Set science-aligned targets
- Disclose climate credibly (TCFD/ISSB)

## 3. Governance

Climate strategy is owned by the board and CSO, delivered by operations and disclosed per TCFD/ISSB:

Layer	Role
Board / ESG Committee	Oversees ESG strategy, risk and disclosure
Executive / CSO	Owns ESG and the operating model
Sustainability function	Runs ESG programmes and reporting
Business & functions	Deliver ESG in operations
Assurance / internal audit	Provides assurance over ESG

## 4. Control / Management Framework

The framework builds a credible climate strategy and transition plan — ambition, scenario analysis, decarbonisation levers, science-aligned targets and disclosure — aligned to TCFD and ISSB (IFRS S2) by name.

### Maturity model

L1 Initial	L2 Developing	L3 Defined	L4 Managed	L5 Optimised
Ad hoc / reactive	Basic, unstandardised	Structured & governed	Measured & assured	Strategic & value-creating

## 5. Roles & Responsibilities

Role	Responsibility
Board / ESG Committee	Approve climate ambition and plan
CSO / Climate lead	Own climate strategy and transition
Operations	Deliver decarbonisation levers
Finance	Cost and fund the transition
Risk	Integrate climate risk

## 6. Risk-Control / Topic Matrix (sample)

*Illustrative matrix of ESG topics/risks and the management responses. Full working versions ship as editable XLSX with owners, scores, targets and RAG.*

Ref	Topic / Risk	Management Response	Owner	Freq	Type
CR-01	Carbon pricing / policy	Transition plan and abatement	CSO	Annually	Mitigate
CR-05	Acute physical risk	Resilience, insurance, BCP	Risk	Annually	Adapt
NZ-01	Energy switch	Renewable PPA / solar	Facilities	Quarterly	Mitigate
NZ-05	Scope 3	Supplier engagement	Procurement	Quarterly	Mitigate

## 7. Sample Controls / Actions

- Climate ambition and transition plan approved
- Scenario analysis performed and refreshed
- Decarbonisation levers identified and costed
- Science-aligned targets set
- Climate disclosure aligned to TCFD/ISSB

## 8. Measurement & Testing Approach

Measure performance against targets and test the reliability of ESG data and controls. Use the assessment scale: Effective / Partially effective / Ineffective for controls, and verified/estimated/unverified for data.

Area	Procedure	Basis	Frequency
Scenario analysis	Review scenarios, assumptions and outcomes	Key pathways	Annually
Targets	Check targets against baseline and trajectory	Full	Annually
Abatement delivery	Review initiative progress and abatement realised	Sample	Quarterly

Record results in the relevant workbook (e.g. ESG KPI Workbook, ESG Data Collection Workbook) and track gaps to closure.

## 9. Implementation Roadmap

Phase	Focus	Outcome
Phase 1	Baseline emissions and scenario analysis	Climate baseline
Phase 2	Set targets and decarbonisation levers	Transition plan
Phase 3	Deliver abatement initiatives	Reducing emissions
Phase 4	Disclose and track to net zero	TCFD/ISSB disclosure

## 10. Templates

This toolkit is supported by the following editable templates and working files in the Resource Library:

- Climate Strategy & Transition Plan Template
- Climate Risk Register (XLSX)
- Net-Zero Roadmap Tracker (XLSX)
- TCFD Disclosure Template
- Decarbonisation Levers Register

## 11. Checklists

- Climate ambition set and approved

- Scenario analysis performed (multiple pathways)
- Emissions baseline established (Scope 1-3)
- Decarbonisation levers identified and prioritised
- Science-aligned targets set
- Transition plan funded and owned
- Climate risks integrated into ERM
- Climate disclosure prepared (TCFD/ISSB)

## 12. Board Reporting Examples

Standard ESG report: executive summary · performance vs target (RAG) · key metrics · risks & actions · decisions sought.

Metric	Current	Target	RAG	Action
Total emissions (tCO2e)	Reducing	On trajectory	Amber	Accelerate abatement
Transition plan progress	45%	On plan	Amber	Reset lagging levers
Scenario analysis	Done	Refreshed	Green	Maintain
Climate disclosure	In progress	Ready	Amber	Complete disclosure

## 13. Board / ESG Committee Reporting

*Illustrative one-page summary for the board / ESG committee (replace with live data):*

Item	Status	Commentary
Climate strategy	Amber	Plan in place; delivery underway
Emissions	Amber	On trajectory; Scope 3 maturing
Disclosure	Amber	TCFD/ISSB disclosure progressing
Decisions sought	—	Approve transition-plan funding

## 14. RAG Examples

How to read the RAG status used across this toolkit and its workbooks:

RAG	Meaning	ESG interpretation	Action
Green	On track	Performance at or above target; well managed	Maintain and monitor
Amber	Watch	Performance below target or partially managed	Improve and re-measure
Red	Off track	Significantly below target or unmanaged risk	Escalate and act

### Notes & Disclaimer

*This resource is a professional ESG and sustainability template, not assurance, legal, investment or regulatory advice. It is anchored to GRI, ISSB (IFRS S1 & S2), TCFD, SASB, the UN SDGs, the UN Global Compact, the GHG Protocol, ISO 14001, ISO 26000 and CDP, and to FRCN, NGX, SEC, the CBN Sustainable Banking Principles and NAICOM — referenced by name only, with no copyrighted standard content reproduced. Calibrate topics, metrics, targets, factors and thresholds to your organisation and confirm requirements against the current standards and applicable regulation. Bracketed fields [like this] and sample entries are editable, illustrative placeholders; emission factors and figures are not authoritative.*