ESG and sustainability reporting

Double Materiality and Climate Transition Plan

One day to conduct a defensible double materiality assessment and draw a consistent climate transition plan from it. Scoring of impacts, risks and opportunities, stakeholder consultation, thresholds, documentation of choices, then the plan's targets, levers and resources: each step is applied to your company. Second step of the ESG reporting path.

Duration : 1 day

Objectives

1. Explain impact materiality, financial materiality and how they combine
2. Apply a scoring method: severity, scope, irremediable character, likelihood, financial magnitude
3. Conduct internal and external stakeholder consultation and keep a record of it
4. Set and justify materiality thresholds
5. Build the framework of a climate transition plan: targets, levers, resources, governance, monitoring

Programme

Day 1 — morning

• Impacts, risks and opportunities: starting from the company's value chain, not from a generic list

• Scoring of negative and positive, actual and potential impacts

• Scoring of risks and opportunities by likelihood and financial magnitude

• Thresholds, trade-offs and documentation of choices for a verifier or a customer

Day 1 — afternoon (workshop)

• Climate transition plan: reduction targets, base year, levers by scope, planned investments

• Consistency between the plan, the investment budget and the published indicators

• Workshop: double materiality matrix and transition plan framework for your company

• Knowledge test and presentation of the results to the managers present

Teaching methods

• Scoring grid provided and applied to your own topics

• Simulated stakeholder consultation in sub-groups

• Example transition plan commented line by line

• Work with the Afflatus report template used in the ESG reporting path

• Final test on the scoring method and the transition plan

Assessment and documents

Knowledge test at the end of the day, follow-up evaluation at D+1, numbered training certificate verifiable online for each participant. The company receives the training report, the double materiality matrix and the transition plan framework.

Bilingual materials for every participant; each classroom course comes with its digital twin on OmniLearn.

Good to know

This module follows the half-day "ESG for Management and the Board of Directors" in the ESG reporting path and precedes "ESG Indicators: Data Collection, Quality and Reliability". To quantify reduction levers, see "Decarbonisation Strategy and SBTi Pathway".

Practical information

Duration	1 day
Audience	Management, CSR, finance, risk management, strategy
Group size	Groups of 6 to 12 participants, in-company
Format	In-company, face to face on your site
Language	French, Darija or English; bilingual materials
Funding	OFPPT special training contracts (TFP), GIAC, Maroc PME: we prepare the applications with you, at no extra cost.
Programme customisation	Programme adapted to your procedures, your equipment and your audience

Frequently asked questions

What is the difference from the course "Sustainability Reporting: CSRD, ESRS and VSME"?

The two-day course covers European reporting as a whole: texts, standards, data points and report. This day focuses on the double materiality method and on the transition plan, and goes further into scoring and documenting choices.

Does a transition plan oblige us to aim for net zero?

No. The plan describes your climate targets and the means planned to reach them. A net zero target or a target validated by the SBTi is a choice for the company, often requested by certain customers or investors.

Which stakeholders should be consulted?

Those affected by your activities or who use your information: employees and representatives, customers, suppliers, neighbouring residents, banks. The course helps choose a realistic sample and a consultation method proportionate to the size of the company.