

# Template for Corporate Disclosure on Climate Policy Engagement

This document is designed as a suggested template for corporate disclosures on climate policy engagement. It has been developed in response to increasing investor and corporate interest in best practice on the topic. The suggested disclosure template is based on InfluenceMap's growing [assessment database](#) of corporate climate policy engagement disclosures, as well as [Global Standard on Responsible Climate Lobbying](#) ('Global Standard'). The Global Standard is the leading best practice framework for climate policy engagement disclosure, initiated by investors and launched in March 2022. The Global Standard sets out 14 indicators covering governance and oversight processes to ensure company alignment between their climate policy engagement and delivering the 1.5°C goal of the Paris Agreement.

This disclosure template is not intended to be prescriptive or an entirely new reporting framework. Instead, it draws on existing reporting requirements and standards introduced by policymakers, investors and civil society organizations to provide guidance to companies on what information is expected regarding disclosure on climate policy engagement by these stakeholders (see Appendix A for further details). The disclosure template is split into five sections:

1. **Policy/Commitments and Governance** – disclosure of public commitments on climate policy engagement and the implementation of governance measures to help deliver on these commitments.
2. **Review Process** – an explanation of the company's review process to ensure alignment between its climate policy engagement activities and the 1.5°C goal of the Paris Agreement, including the processes to assess alignment and address potential misalignments.
3. **Disclose and Review – Corporate Climate Policy Engagement** – disclosure of the climate policy positions and engagement activities undertaken by the company, and its review of alignment between its own climate policy engagement activities and the 1.5°C goal of the Paris Agreement.
4. **Disclose and Review – Industry Association Climate Policy Engagement** – disclosure of the climate policy positions and engagement activities undertaken by the company's industry associations, and its review of alignment between their climate policy engagement activities and the 1.5°C goal of the Paris Agreement.
5. **Impact of Climate Policy Engagement on Corporate Transition Strategy** – disclosure of the company's assessment of the impact its current climate policy engagement has had on its corporate transition strategy and the future policy settings required for the company to deliver this strategy.

## 1. Policy/Commitments & Governance

1.1. Make a public commitment to align the company's own climate policy engagement with the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.

1.2. Make a public commitment to take steps to ensure that the industry associations of which the company is a member conduct their climate policy engagement in line with the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.

1.3. Assign responsibility at board and senior management level for oversight of the company's climate policy engagement approach and activities.

## 2. Review Process

InfluenceMap has developed a methodology – benchmarked against the Global Standard on Responsible Climate Lobbying – to assess the quality and robustness of corporate disclosures and review processes. Further information – including the detailed methodology, company-level scorecards, and best practice guidance with examples of leading practice by companies to date – can be found on InfluenceMap’s CA100+ Investor Hub [here](#).

2.1. Make a public commitment to update the company’s climate policy engagement disclosure and review process on an annual basis.

2.2. Disclose a clear and detailed methodology to **assess alignment** between the company’s own corporate climate policy engagement and the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.

*This methodology should include a clear and detailed framework for assessing alignment, including the criteria for a finding of alignment and misalignment<sup>1</sup>.*

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<sup>1</sup> The *Global Standard on Responsible Climate Lobbying* states that companies should assess alignment against the 1.5°C goal of the Paris Agreement, rather than high-level criteria or corporate positions (i.e. assessing the Paris-alignment of real-world climate policy engagement on specific climate-related policies, rather than top-line positions and climate statements).

2.3. Disclose a clear and detailed framework to **address misalignments** between the company's own corporate climate policy engagement and the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.

*This framework should include the escalation strategies it will use to address misalignments, and timelines for when it will use them<sup>2</sup>.*

2.4. Disclose a clear and detailed methodology to **assess alignment** between its industry associations' climate policy engagement and the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.

*This methodology should include a clear and detailed framework for assessing alignment, including the criteria for a finding of alignment and misalignment<sup>3</sup>.*

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<sup>2</sup> Escalation strategies may include, but are not limited to: constructive engagement, making public statements challenging the industry association, asking the industry association to refrain from advocacy on specific issues, forming proactive coalitions to counter negative advocacy, withdrawing funding for the industry association, and suspending or ending membership of the industry association.

<sup>3</sup> The [Global Standard on Responsible Climate Lobbying](#) states that companies should assess alignment against the 1.5°C goal of the Paris Agreement, rather than high-level criteria or corporate positions (i.e. assessing the Paris-alignment of real-world climate policy engagement on specific climate-related policies, rather than top-line positions and climate statements).

2.5. Disclose a clear and detailed framework to **address misalignments** between its industry associations' climate policy engagement and the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.

*This framework should include the escalation strategies it will use to address misalignments, and timelines for when it will use them<sup>4</sup>.*

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<sup>4</sup> Escalation strategies may include, but are not limited to: constructive engagement, making public statements challenging the industry association, asking the industry association to refrain from advocacy on specific issues, forming proactive coalitions to counter negative advocacy, withdrawing funding for the industry association, and suspending or ending membership of the industry association.

### 3. Disclose and Review – Corporate Climate Policy Engagement

The table below is an integrated disclosure template for companies to disclose and review their own corporate climate policy engagement activities. This should be repeated for each relevant policy area engaged on by the company. See Appendix B for examples of policy areas to include.

<b>Policy Area</b> <i>[Name of policy area engaged on, e.g. carbon tax – repeat process for each policy area engaged on]</i>	
<b>3.1 Description of Position(s) - Top-Line</b> <i>[Details of company’s top-line position on policy area]</i>	<i>[Description of company’s top-line position(s) on policy area]</i>
<b>3.2 Description of Position(s) - Detailed Advocacy</b> <i>[Details of company’s advocacy on specific policies]</i>	<i>[Description of company advocacy position(s) on specific policies]</i>
<b>3.3 Assessment of Alignment</b> <i>[Level of alignment against assessment criteria]</i>	<i>[Aligned/Partially Aligned/Misaligned/etc]</i>
<b>3.4 Explanation</b> <i>[Details of assessment of alignment]</i>	<i>[Clear and detailed explanation behind each assessment of alignment]</i>
<b>3.5 Actions Taken</b> <i>[Details of action(s) taken / to be taken]</i>	<i>[Details of action(s) that have been taken or will be taken, with relevant timelines]</i>
<b>3.6 Results</b> <i>[Results of action taken and next steps, if applicable]</i>	<i>[Details of the results of action taken, e.g. changes in position, and next steps if applicable]</i>
<b>References</b> <i>[Link to data source]</i>	<i>[Provide link(s) to data source(s) such as consultation responses, position papers, etc]</i>

#### 4. Disclose and Review – Industry Association Climate Policy Engagement

The table below is an integrated disclosure template for companies to disclose and review their industry associations’ corporate climate policy engagement activities. This should be repeated for each industry associations *actively engaged* on climate policy.

<b>Industry Association</b>	
<b>4.1 Membership Payments</b> <i>[Details of membership payments]</i>	<i>[Details of annual payments to industry association]</i>
<b>4.2 Type of Membership/Role(s)</b> <i>[Details of roles within industry association]</i>	<i>[Details of type of membership/role(s) on board or climate-relevant committees and working groups, including names of individuals represented]</i>
<b>4.3 Description of Position(s) - Top-Line</b> <i>[Details of industry association’s top-line positions]</i>	<i>[Description of industry association’s top-line position(s) on climate policy]</i>
<b>4.4 Description of Position(s) - Detailed Advocacy</b> <i>[Details of association’s advocacy on specific policies]</i>	<i>[Description of industry association’s advocacy position(s) on specific policies]</i>
<b>4.5 Assessment of Alignment</b> <i>[Level of alignment against assessment criteria]</i>	<i>[Aligned/Partially Aligned/Misaligned/etc]</i>
<b>4.6 Explanation</b> <i>[Details of assessment of alignment]</i>	<i>[Clear and detailed explanation behind each assessment of alignment]</i>
<b>4.7 Action Taken</b> <i>[Details of action(s) taken / to be taken]</i>	<i>[Details of action(s) that have been taken or will be taken, with relevant timelines]</i>
<b>4.8 Results</b> <i>[Results of action taken and next steps, if applicable]</i>	<i>[Details of the results of action taken, e.g. changes in position, and next steps if applicable]</i>
<b>References</b> <i>[Link to data source]</i>	<i>[Provide link(s) to data source(s) such as consultation responses, position papers, etc]</i>

## 5. Impact of Climate Policy Engagement on Corporate Transition Strategy

5.1. Disclose the company's assessment of the **future** government climate policies it requires to successfully deliver its company-level transition strategy, including specific policies needed by 2030, 2040 and 2050 to reduce corporate emissions in line with a 1.5°C scenarios.

5.2. Explain how the company's **current** climate policy engagement activities support the delivery of its company-level transition strategy, including details on any planned adjustments to these activities to better support this transition in the future.



# Appendix A: Reference to existing reporting requirements and standards

This disclosure template draws on existing reporting requirements and standards introduced by policymakers, investors and civil society organizations, including:

1. [CA100+ Net Zero Company Benchmark](#)
2. [Global Standard on Responsible Climate Lobbying](#)
3. [CDP Climate Change Questionnaire](#)
4. [Global Reporting Initiative, GRI 415: Public Policy](#)
5. [UN High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities \(HLEG\)](#)

Disclosure Template Section	Organization and Relevant Indicators				
	CA100+ Benchmark	Global Standard	CDP	GRI 415: Public Policy	UN HLEG
<b>1 Policy/Commitments and Governance</b>					
1.1 Make a public commitment to align the company's own climate policy engagement with the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.	Indicator 7.1a (Disclosure Framework)	Indicator 1	C12.3	n/a	n/a
1.2 Make a public commitment to take steps to ensure that the industry associations of which the company is a member conduct their climate policy engagement in line with the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.	Indicator 7.1b (Disclosure Framework)	Indicator 2	n/a	n/a	n/a
1.3 Assign responsibility at board and senior management level for oversight of the company's climate policy engagement approach and activities.	n/a	Indicator 4, 5	n/a	n/a	n/a

2 Review Process	CA100+ Benchmark	Global Standard	CDP	GRI	???
2.1 Make a public commitment to update the company's climate policy engagement disclosure and review process on an annual basis.	Indicator 3 (Alignment Assessment)	Indicator 6, 9	n/a	n/a	n/a
2.2 Disclose a clear and detailed methodology to assess alignment between the company's own corporate climate policy engagement and the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.	Indicator 3 (Alignment Assessment)	Indicator 8	n/a	n/a	n/a
2.3 Disclose a clear and detailed framework to address misalignments between the company's own corporate climate policy engagement and the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.	Indicator 3 (Alignment Assessment)	Indicator 8	n/a	n/a	n/a
2.4 Disclose a clear and detailed methodology to assess alignment between its industry associations' climate policy engagement and the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.	Indicator 3 (Alignment Assessment)	Indicator 8	n/a	n/a	n/a
2.5 Disclose a clear and detailed framework to address misalignments between its industry associations' climate policy engagement and the goal of restricting global temperature rise to 1.5°C above pre-industrial levels.	Indicator 3 (Alignment Assessment)	Indicator 8	n/a	n/a	n/a
3 Disclose and Review – Corporate Climate Policy Engagement	CA100+ Benchmark	Global Standard	CDP	GRI	???
3.1 Description of Position(s) – Top-Line (details of company's top-line position on policy area) 3.2 Description of Position(s) - Detailed Advocacy (details of company's advocacy on specific policies)	Indicator 2.1 (Alignment Assessment)	Indicator 6, 14	C12.3a	1.2	n/a
3.3 Assessment of Alignment (level of alignment against assessment criteria) 3.4 Explanation (details of assessment of alignment)	Indicator 3 (Alignment Assessment)	Indicator 9	12.3a	1.2	n/a
3.5 Actions Taken (details of actions taken / to be taken) 3.6 Results (results of action taken and next steps, if applicable)	Indicator 3 (Alignment Assessment)	Indicator 10	n/a	n/a	n/a

4 Disclose and Review – Industry Association Climate Policy Engagement	CA100+ Benchmark	Global Standard	CDP	GRI	UN HLEG
4.1 Membership Payments (details of membership payments) 4.2 Type of Membership/Role (details of roles within industry association)	n/a	Indicator 12, 13	12.3b	n/a	Recommendation 6
4.3 Disclosure of Position(s) – Top-Line (details of industry association’s top-line positions) 4.4 Disclosure of Position(s) – Detailed Advocacy (details of association’s advocacy on specific policies)	Indicator 2.2 (Alignment Assessment)	n/a	12.3b	n/a	n/a
4.5 Assessment of Alignment (level of alignment against assessment criteria) 4.6 Explanation (details of assessment of alignment)	Indicator 3 (Alignment Assessment)	Indicator 9	12.3b	n/a	n/a
4.7 Action Taken (details of actions taken / to be taken) 4.8 Results (results of actions taken and next steps, if applicable)	Indicator 3 (Alignment Assessment)	Indicator 10	12.3b	n/a	n/a
5 Impact of Climate Policy Engagement on Corporate Transition Strategy	CA100+ Benchmark	Global Standard	CDP	GRI	UN HLEG
5.1 Disclose the company’s assessment of the <b>future</b> government climate policies it requires to successfully deliver its company-level transition strategy, including specific policies needed by 2030, 2040 and 2050 to reduce corporate emissions in line with a 1.5°C scenario.	n/a	n/a	n/a	1.2	Recommendation 6
5.2 Disclose the company’s assessment of how its <b>current</b> climate policy engagement activities support the delivery of its company-level transition strategy.	n/a	Indicator 14	n/a	n/a	Recommendation 4