



Climate Transition Plans: What does good look like?



Table of Contents

<u>Introduction</u>	03
<u>What is a Climate Transition Plan?</u>	04
<u>Why develop a Climate Transition Plan?</u>	04
<u>The Nine Accelerator Areas</u>	06
<u>Climate Targets</u>	06
<u>Nature / Biodiversity Net Gain</u>	07
<u>Just Transition</u>	08
<u>Scope 3</u>	09
<u>Decarbonisation Levers</u>	11
<u>Governance</u>	12
<u>Risk (and Adaptation)</u>	13
<u>Finance</u>	14
<u>Advocacy / Responsible Policy Engagement (RPE)</u>	15
<u>Key Additional Resources</u>	16
<u>Appendix B: The 4 A's of Climate Leadership (We Mean Business Coalition)</u>	17
<u>Appendix C: Race to Zero's 5P Model</u>	19

Introduction

This guide is intended to help Business in the Community Ireland member companies understand ‘what good looks like’ when it comes to developing your Climate Transition Plan.

It begins with an overview of Climate Transition Plans – what are they and why should your business consider developing one? The remainder is dedicated to explaining clearly each of the nine ‘Accelerator Areas’ developed by BITCI.

In the absence of a one-size-fits-all template for Climate Transition Plans, these Accelerator Areas operate as discrete sections which we recommend are included in your Climate Transition Plan. They have been developed based on an examination of existing Climate Transition Plan guidance. A full reference list of the documents studied and the links to them can be found in the References section of the [2025 Climate Transition Plan Scorecard](#). Key resources are in Appendix A of this document.

Each Accelerator Areas is either a ‘Transition Indicator’ or an ‘Enabling Action’. Transition Indicators - Climate Targets, Nature, Scope 3 and Just Transition - lend themselves to straightforward measurement of outcomes, and, as the name suggests, indicate your company’s progress towards a socioeconomic transition towards a world in line with planetary boundaries. For these areas, we suggest ambition, action, and achievement/outcome accelerators. Measuring the outcome of Enabling Actions – Decarbonisation Levers, Governance, Risk, Finance, and Advocacy – is less straightforward, and so we suggest only ambition and action accelerators for these areas.

We wish to credit the We Mean Business Coalition’s ‘4As of Climate Leadership’ (see Appendix B) and Race to Zero’s ‘5P model’ (see Appendix C), which were both instrumental in the design of Accelerate. We also wish to thank the team at the International Transition Plan Network (ITPN) Community of Practice whose resources and training have been invaluable to the BITCI Responsible Business team, and the researchers at DCU (Dublin City University) who are part of the DCU Institute for Climate and Society, in particular Dr. Aideen O Dochartaigh, Dr. Jimmy O’Keeffe and Emma Comerford who helped to expand and refine the recommended accelerators under each area.

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What is a Climate Transition Plan?

A Climate Transition Plan - also called a Climate Transition Action Plan, or increasingly, an 'Integrated Transition Plan' – is a strategic action plan that outlines how an organisation will: adapt its business model and operations to align and adapt to a net zero future within a specified timeframe, engage stakeholders in the plan, and align internal and external advocacy in order to align with a 1.5°C trajectory and achieve a just transition. They should include clear, measurable goals and objectives, and translate them into actionable steps that drive tangible progress towards emissions reductions.

What they are

- Critical component of overall business strategy
- Designed to be updated (recommended: every 3 years)
- Signed off by Board

What they are not

- A compliance exercise
- A backwards-looking sustainability disclosure / report
- Developed by one business function without input from others

Why develop a Climate Transition Plan?

As we move deeper into the climate decade, effective climate transition planning will increasingly become a key differentiator for businesses across all sectors.

Companies that embrace this challenge and develop robust, forward-looking plans will not only contribute to global climate goals but also position themselves for long-term success in a rapidly changing business landscape.

There are many reasons to proactively create a climate transition plan.

- Improve the information available to investors and lenders, enabling them to price risk and make capital allocation decisions. At COP30, the Baku to Belem Roadmap set out a pathway to achieve the COP29 climate finance goal to channel \$1.3 trillion per year into developing countries by 2035. The Roadmap firmly recognised the value of transition plans, noting them as *“critical underpinnings for sound financial investment allocation and risk assessments”*.

- Stay ahead of regulatory curves, mitigating compliance risks and avoiding potential penalties. Although the omnibus process has concluded in the EU, transition plan disclosures remain part of the Corporate Sustainability Reporting Directive (CSRD) but are removed from the Corporate Sustainability Due Diligence Directive (CSDDD). Nevertheless, an [ITPN map](#) which tracks global transition planning requirements shows that 37 jurisdictions are putting in place rules based on the ISSB standards. It also shows that CTP disclosure will be mandatory in over half of the G20 in the next three years, with Asia-Pacific a fast-growing region for transition planning.
- Identify and address climate-related physical and transition risks proactively, enhancing overall resilience and business continuity.
- Develop stakeholder interest across the value chain and help stakeholders hold your entity to account for its public climate commitments.
- Inform policymaking by supporting policymakers and regulatory authorities to understand the trajectory of the economy-wide transition.
- Allow supervisors and regulators to assess whether your transition-related claims to clients and consumers are well founded.
- Differentiate your business as future-fit in a volatile and uncertain world.

Stakeholder Engagement

Stakeholder engagement strategy is an important part of the Climate Transition Plan, as made clear by the International Sustainability Standards Board's (ISSB) IFRS Standards E1 Climate Change and S1 Own Workforce which expects disclosure of transition plans in detail, including implementation (decarbonisation levers) *and engagement strategy*.

If done strategically, the development of a Climate Transition Plan can work as a tool to achieve the following aims for multiple stakeholders.



Staff

- Secure staff buy-in to the plan.
- Engage multiple business functions in environmental sustainability, building buy-in for the long run.
- Use process of plan development to spur innovation.

Customers, Clients, Investors and Lenders

- Demonstrate that your business has considered climate-related risks and opportunities but can adapt and remain viable despite the challenges
- Improve the information available, enabling risk pricing and capital allocation decisions.
- Allow stakeholders to assess whether companies transition-related claims are well founded.
- Differentiate your business from those that are not planning for socioeconomic changes due to climate change.

Regulators and Policymakers

- Align business strategies with national decarbonisation goals, enhancing contribution to a sustainable and resilient economy.
- Identify and address climate-related physical and transition risks proactively.
- Mitigate the risk of climate-related compliance breaches in the future.
- Influence climate policymaking by supporting policymakers and regulatory authorities to understand the trajectory of the economy-wide transition.
- Allow assessment of whether strategy for managing the transition is sufficient given its exposure to climate-related risks and opportunities.



9 Accelerator Action Areas



Note, these lists are not exhaustive, but we have tried to highlight what we and our partners in the DCU Institute for Climate and Society believe are the most mission-critical levers for enabling accelerated action.

Transition Indicators

Climate Targets

Setting robust, science-aligned ambitious GHG emissions reduction targets, and monitoring and achieving progress across all three scopes is core to a credible climate transition plan.

Best practice in this area entails demonstrating that the company has developed robust targets across all scopes, followed appropriate methodologies and achieved emissions reductions. Further details below.

Increase ambition:

- Set targets to reduce GHG emissions across Scope 1, Scope 2 and Scope 3 in line with a 1.5°C pathway, and reaching net zero by a specific time period, such as 2040 or 2050 at the latest.
- Targets should cover gross absolute emissions.
- Targets should cover near-, medium- and long-term horizons, with interim targets for 5 to 10 years until 2050, and no interim target exceeding 10 years.

Take action:

- Name and describe methodologies.
- Validate targets with SBTi.

- Include offsetting in targets for the last 5% to 10% of emissions only, as per SBTi's corporate net-zero standard.
- Ensure targets follow from a baseline year and that this is not too dated (more than five years old, for instance).
- Use a denominator for intensity metrics that is relevant to the company's activities and not subject to variability in external factors.
- Do not base Scope 2 GHG reduction targets on contractual electricity instruments or energy attribute certificates.
- If avoided emissions or carbon credits are included in targets, provide a clear explanation.

Achieve outcomes:

- Disclose progress on targets.
- Reduce emissions in line with targets.

Nature / Biodiversity net gain

Recent research tells us that, the equivalent of half the world's GDP is either moderately or highly dependent on ecosystem services. 85% of the world's largest companies that make up S&P Global 1200 have a significant dependency on nature across their direct operations. Essentially, every business is dependent on nature and ecosystems somewhere along their value chain. This statement holds true when looking at a business's impacts on nature also. Acting to halt and reverse nature loss should be an imperative for every business.

Best practice in this area entails demonstrating an understanding of your companies impacts and dependencies on nature, possession of credible nature-based targets only if appropriate, and achievement of 'biodiversity net gain' outcomes.

Increase ambition:

- Set specific, comprehensive and measurable nature targets to avoid and reduce key drivers of nature loss and to restore and regenerate ecosystems.
- Commit to avoid and reduce impacts on nature.
- Demonstrate understanding of impacts and dependencies on nature and nature related risks/opportunities across the value chain.
- Show awareness of key drivers of nature loss and/or need to restore and regenerate ecosystems throughout the value chain.
- Design targets in an integrated manner which fit within the wider climate/environmental targets.
- Validate nature targets with an impartial and independent third party



Take action:

- Identify opportunities to reduce negative impacts on nature and restore nature in the value chain.
- Use resources sustainably to safeguard dependencies.
- Engage with the ACT-D framework or other framework to assess and disclose nature related impacts, risks and opportunities.
- Engage with key stakeholders.
- Build nature expertise within the workforce.
- Do not rely on largely tokenistic action e.g. honey beehives in roofs in urban areas
- Do not use nature-based solutions to offset carbon emissions which do not achieve meaningful carbon reductions.

Achieve outcomes:

- Monitor absolute change in biodiversity due to activities.
- Achieve continued, quantitative reductions or improvements in relevant topic specific metrics.
- Ensure current trajectory is consistent with EU and Irish Nature restoration targets, for example the National Biodiversity Action Plan.

Just Transition

The societal lens of climate transition planning ensures that the transition considers social equity and community impact, promoting inclusive practices, supporting workforce retraining, and engaging with stakeholders to foster sustainable development.

Just transition means considering the social implications of the transition to a low carbon society and economy, and how this will impact workers, communities and customers.

While just transition is most obviously applicable to companies in energy and heavy industries, its fundamental principles such as social dialogue and meaningful engagement on climate with employees, communities and value chain workers apply to all companies.

Best practice in this area entails demonstrating that the company has considered the social implications of its' climate impacts and the impact of its CTP on employees, communities and society, and disclosure of its progress on measurable outcomes in relation to just transition.



Increase ambition:

- Recognise the social dimensions of climate change.
- Set measurable just transition targets e.g. jobs to be created, minimising jobs lost.
- Establish a just transition statement and/or policy.
- Identify any potentially adverse implications of the company's climate action activities on its employees and communities along the value chain.

Take action:

- Implement programmes to support just transition e.g. retraining of employees in high-emissions sectors, redeployment of employees when jobs are lost.
- Actively engage employees and communities in the development of its climate action activities.
- Take action to support accessibility and affordability of low carbon products or services.
- Engage in revenue sharing or co-ownership models with local communities (if applicable).
- Engage in beyond value chain mitigation (BVCM) - mitigation action or investments that fall outside a company's value chain, including activities that avoid or reduce GHG emissions, or remove and store GHGs from the atmosphere.
- Identify human rights risks related to project activities among stakeholders and recognise such stakeholders as rightsholders in the context of engagement.

Achieve outcomes:

- Disclose outcomes in relation to just transition, such as: Number of employees that have been retrained/ offered training, number of jobs created because of the transition plan v number of jobs lost etc.
- Disclose percentage of locations where the transition plan affects local communities and Indigenous Peoples.
- Evidence of dialogue and agreement with workers on the transition plan
- Disclose percentage of sourcing locations where an assessment has been conducted regarding how the organisation's transition plan would affect value chain workers
- Evidence of dialogue and agreement with affected communities regarding the design and implementation of the transition plan and its impacts/benefits
- Percentage of locations where organisation's transition plan affects Indigenous Peoples where: (a) free, prior and informed consent (FPIC) has been achieved (b) there is one or more agreement(s) on related impacts and/or benefits and (c) there is a mechanism for addressing disputes.

Scope 3

Scope 3 emissions are estimated to account for an average of 75% of a company's total emissions. Accounting for Scope 3 is complex and challenging. Despite the challenges of addressing indirect emissions, doing so not only has huge potential to prevent the worst impacts of climate change, but can also lead to substantial business benefits. Setting scope 3 targets enables companies to mitigate value chain risks, unlock new innovations and collaborations, and respond to mounting pressure from investors, customers, and civil society.

Best practice in this area entails demonstration of evidence of the company's approach to supplier engagement, its consideration of both upstream and downstream sources of Scope 3 emissions, and its progress on reducing Scope 3 emissions.

Increase ambition:

- Include details of materiality assessments i.e. calculate and disclose all material Scope 3 categories and provide an explanation for categories that are not relevant.
- Define scope of client/supplier engagement strategy.
- Integrate GHG reduction targets in client/supplier engagement strategy.
- Embed goals to reduce Scope 3 emissions in the procurement and operations divisions.
- Establish a strategy to influence or enable customer choices and behaviour in order to reduce GHG emissions related to the company's activities.

Take action:

- Engage suppliers in developing their own transition plans which align with a 1.5°C world.
- Conduct hotspot analysis to identify strategic suppliers.
- Set clear requirements regarding climate-related expectations from strategic suppliers, including a monitoring mechanism.
- Implement activities and initiatives that help, influence or otherwise enable customers to reduce their GHG emissions.

Achieve outcomes:

- Reduce supply chain emissions in line with Scope 3 Net Zero ambitions.
- Measure and report the impact of the client/supplier engagement strategy e.g. suppliers/trade customers are reducing emissions.



Enabling Actions

Decarbonisation Levers

Decarbonisation levers are the practices which support companies to achieve the targets set out in their plan. They vary depending on the company and sector but typically include water, energy, waste, supply chain and other resource management. SBTi emphasises that decarbonisation levers should contribute to emissions reduction across all scopes. Best practice here entails demonstrating that has quantified the emissions reductions from each planned decarbonisation lever, has avoided an over-reliance on unproven technologies, and has levers that cover each scope.

Increase ambition:

- Put decarbonisation levers in place in line with emissions reduction targets.
- Decarbonisation levers should cover and impact Scope 1, Scope 2 and Scope 3 emissions.
- Set targets for key decarbonisation levers e.g. renewable energy.
- Quantify the GHG emissions reduction which will result from the decarbonisation levers and indicate the expected timeframe.
- Establish an action plan to meet targets.

Take action:

- Identify the number of decarbonisation levers that are currently in the implementation stage.
- Ensure estimated contributions of the decarbonisation levers are realistic and not overestimated. Provide hypotheses, calculations and figures for each decarbonisation lever, and justify the internal capability to achieve them.
- Independently verify calculations.
- State key assumptions regarding dependencies on external factors relied on to implement decarbonisation levers and meet emissions reduction targets.
- Ensure decarbonisation levers are aligned with recent technological and process changes within the sector e.g. technology readiness of technological innovations to reduce emissions.
- Ensure decarbonisation levers will not lead to an increase in climate-related risks or have other negative environmental or social impacts.
- Estimate future cumulative GHG emissions (i.e. locked-in emissions) implied by the company's installed and planned production assets (or products).
- Ensure that the company's production capacities are consistent with strategic ambition

Governance

Accountability for climate goals should be integrated into each level of the company, with top level oversight of climate commitments and progress. Best practice Climate Transition Plans are developed in consultation with multiple business functions and have executive and Board support. It is important that climate concerns are embedded into strategic planning, as well as operational decision-making.

Best practice here entails demonstration that the company has clearly defined its climate governance structure, has identified accountability and incentive structures for climate transition goals, and has climate and nature expertise on the Board or plans to do so.

Increase ambition:

- Set targets in relation to governance, such as percentage of the Board with climate and nature expertise, board training, incentives.
- Ensure the Board has a clearly defined role in supporting the company to reach its emissions targets and achieve the goals of the Climate Transition Plan.
- Embed climate change at the highest decision-making level of the company

Take action:

- Ensure the Board has climate and nature expertise.
- Link executive compensation to achievement of climate and nature objectives, with specific KPIs incorporated.
- Apply negative consequences if climate and nature targets are not met.
- Ensure the Board has a role in ensuring stakeholder engagement in the Climate Transition Plan.
- Clearly define leadership accountabilities regarding the transition plan.
- Invest in measures to maintain and enhance climate competence among board and executive management teams e.g. Board training.



Risk (and adaptation)

Climate change poses serious risk to business operations, infrastructure and supply chains. Identifying climate and nature risks through scenario analysis and management and monitoring of these risks is essential in transition planning.

Best practice here entails demonstrating that the company has carried out a climate scenario analysis and shared the pathway and assumptions on which its CTP is based (considering both physical and transition risk), and whether it has reduced its exposure to climate risk or set targets to do so.

Adaptation addresses the need to adjust business operations to withstand the impacts of climate change, which includes investing in resilient infrastructure, revising supply chain management, and developing contingency plans for extreme weather events.

Increase ambition:

- Set targets for reducing exposure to climate risk.
- Develop an action plan to reach near, medium- and long-term targets and prevent transition risks.
- Conduct climate scenario analysis considering physical, transitional and systemic risk over near, medium and long term. Disclose the assumptions and variables used.
- Identify business activities facing material transition risk and material physical risk over the near, medium and long term i.e. revenue facing climate risks.

Take action:

- Monitor and review climate and nature risk e.g. documented process for tracking risk and early warning indicators.
- Ensure mitigation actions taken based on scenario analysis are conducive to addressing risk concerns.
- Display evidence of good risk management e.g. decarbonisation levers should align with transition risks and adaptation strategies with physical risks.
- Integrate and embed climate risk management indicators, measures and controls into normal organizational processes and core risk management processes and policies.
- Include in risk criteria a risk scoring system that includes risk factors, defined scales of risk levels, and a risk matrix to measure risk for the purpose of prioritizing and making proper decisions.
- Adequately resource risk management, including financially.
- Board-level oversight of climate change risks.
- Take the risk of asset stranding into account, if applicable.
- Consider interconnections between climate-related risks and other risks.

Finance

Financially resourcing a climate transition plan and aligning finance with climate goals is critical to plan achievement and business resilience. A company's climate transition plan should detail targets and investments in decarbonisation levers and how investments contribute to climate and nature goals. It is important that climate concerns are embedded into capital allocation, as well as operational decision-making.

Best practice here entails demonstrating that the company has allocated significant financial investment to climate goals, that its investment appraisals incorporate sustainability principles, and that it is aligning investment with international climate goals (e.g. ending investments in activities that undermine the transition). This is an area where companies often struggle. For example, a 2025 TPI study found that less than 1% of the 2000 companies assessed disclosed plans to phase out capital from carbon-intensive assets, and just 2% aligned capital spending with long-term decarbonisation targets.

Increase ambition:

- Set targets for investment in climate and nature projects.
- Allocate investment to each stated decarbonisation levers.
- Measure and disclose financial allocations (CapEx and/or OpEx) in climate solutions compared to the total financial allocations of the company

Take action:

- Incorporate sustainability principles in investment appraisals.
- Demonstrate alignment of any existing portfolios with net-zero pathways across all scopes.
- Direct funds to socially inclusive climate projects, fostering stakeholder engagement, and upskilling workers for green jobs.
- End investments in activities that undermine the transition in accordance with the selected decarbonisation scenario.
- Ensure investments (existing and planned) in available low-carbon technologies/climate solutions and the decarbonisation are consistent with the investment needs of the sector.
- Document and report impact of investment in climate and nature projects e.g. if the company has invested in EVs or retrofitting, it should present the emission reduction impact.

Advocacy / Responsible Policy Engagement (RPE)

Responsible Policy Engagement (RPE) is the alignment of corporate advocacy with companies' climate transition plans. Through advocacy activities the company should lobby for policy conditions that facilitate climate transition, engage with governments, peers, trade associations and external organisations, align corporate affairs and sustainability teams' narratives, and advocate for meaningful change within their value chain and in wider society. Best practice here entails demonstration of a commitment to align external and peer advocacy with the company's climate and nature goals, disclosure of the company's involvement in sustainability networks/alliances, and adequate disclosure of lobbying activities.

Increase ambition:

- Develop a statement about how advocacy activities support the goals of key environmental agreements (Paris Agreement, Climate Action Plan etc)
- Demonstrate alignment of public policy engagement (if any) with the achievement of the goals of the Climate Transition Plan

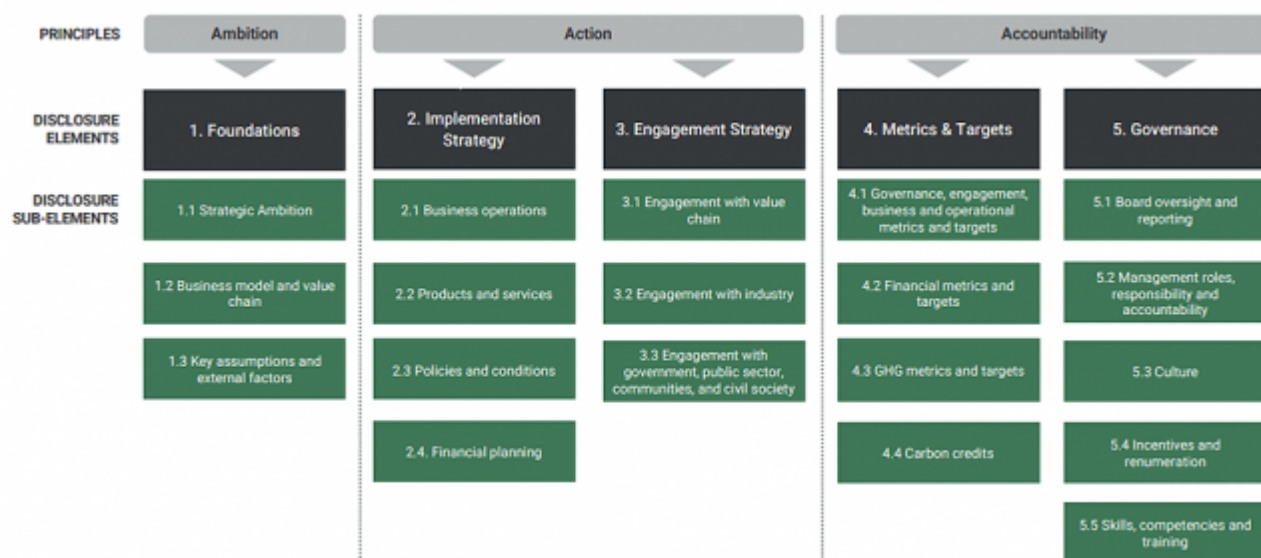
Take action:

- Engage with governments to support emissions reduction, biodiversity and just transition.
- Engage with policy and decision makers to increase societal decarbonisation.
- Collaborate with peer actions, alliances, coalitions, trade associations or business platforms with positive actions for facilitating and accelerating the transition.
- Do not support peer actions or alliances that undermine the transition and lobby against climate-friendly policies.
- Actively engage in collaborative research and development programmes on decarbonisation with peers.
- Disclose membership in trade organisations or industry bodies, expenditures towards climate-related lobbying activities and the main topics covered by lobbying activities in relation to the transition.

Appendix A: Key Additional Resources

Transition Plan Taskforce: Disclosure Framework (2023)

The Transition Plan Taskforce (TPT) was launched by HM Treasury in March 2022 with a mandate to bring together leaders from industry, academia, and regulators to develop good practice for transition plan disclosures for finance and the real economy. Page 16 outlines the final Disclosure Framework.



CDP: Key transition indicators in 2023 climate change questionnaire (2024)

This document outlines nine areas containing a collection of 21 indicators relevant to climate transition planning (pp 29-30).

Assessing Transition Plan Collective (ATP-Col): Assessing the credibility of a company's transition plan: framework and guidance (2024)

This highly comprehensive document includes detailed best practice on a number of areas relevant to climate transition planning and maps each indicator to HLEG, TPT + GFANZ CSRD and ISSB. Appendix 7 includes a table from 'basic practice' to 'best practice' in a number of areas.

World Benchmarking Alliance: Assessing the 'just' in corporate transition plans: framework and guidance. (2025)

This document provides clear guidance on how to assess the robustness of the just aspects of corporate transition plans.

Appendix B: The 4 A's of Climate Leadership

Join thousands of companies following The 4 A's of Climate Leadership and taking climate action for a net zero, 1.5°C-aligned world.

Leading businesses respond to the climate crisis with Ambition. They deliver on that ambition with Action. They speak up to secure wider change through Advocacy. And they drive progress by demonstrating Accountability. These are The 4 A's of Climate Leadership.

Ambition

Climate ambition is a commitment and plan to shape the future. It's a positive vision for a net zero world, for people, business, economy and environment. Ambition guides strategy, empowers employees, and informs stakeholders.

Action

Climate action means delivering on bold ambition. This is a process of innovation and transformation. Done right, climate action unlocks opportunities for business success in the net zero economy and protects against risks.

Advocacy

Advocacy is essential to bring about science-based climate and nature policy that unlocks investment and delivers action at scale. Corporate climate leaders use their powerful voices, activities and associations to call for strong policy ambition.

Accountability

The climate and nature emergencies demand results. Clear and consistent disclosure of plans, progress, risks and opportunities builds trust among stakeholders, directs capital, and informs strategy. It shows resilience and readiness for the net zero world.

How to lead:

- Aim for zero, led by science
- Factor in nature
- Prioritize people
- Have a plan
- Embed climate and nature into business
- Drive down emissions
- Address supply chains
- Go beyond the value chain
- Commit to speak up
- Make your voice heard
- Align trade associations
- Allocate advocacy spending
- Share your plan
- Report on progress
- Disclose your advocacy
- Transparent governance



Appendix C: Race to Zero's 5P Model

Race to Zero is a global campaign rallying non-state actors – including companies, cities, regions, financial, educational, and healthcare institutions – to take rigorous and immediate action to halve global emissions by 2030 and deliver a healthier, fairer zero carbon world.

This model emphasizes the collective effort of various stakeholders to achieve significant climate action and support the transition to a zero-carbon future.

Pledge

To take action toward or beyond a fair share of the 50% global GHG reduction needed by 2030, and to reach net zero by 2050 at the latest.

Plan

Within 12 months develop an evidence-based emissions reduction plan in line with the pledge.

Proceed

Take immediate action towards meeting the pledge.

Publish

Commit to report data and actions in relation to meeting the pledge, publicly and at least annually – feeding into the UNFCCC Global Climate Action Portal.

Persuade

Align lobbying and advocacy activities with net zero by proactively supporting climate policies consistent with the Race to Zero criteria.





ACCELERATE

The Business Pact for
Climate and Nature

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