

## **1. ALL SITES GLOBALLY**

Please note all sites must share the same Learning & Development policies and processes.

If you are a separate legally entity wholly or partly owned by this company, including subsidiary companies, you must confirm you follow the exact same L&D policies and processes. If not, you will need to apply for a separate accreditation.

For any queries about this list or the CIMA Training & Development accreditation scheme, please email [CTD@aicpa-cima.com](mailto:CTD@aicpa-cima.com).