**2025 Oxford Climate Policy Monitor Survey**

Welcome to the 2025 Oxford Climate Policy Monitor Survey. If you encounter any problems or require any support, please contact: [netzerohub@bsg.ox.ac.uk](mailto:netzerohub@bsg.ox.ac.uk).

Thank you for your contribution.

**Instructions for answering the survey:**

1. **Do not delete any questions or sections** as doing so will mean the document cannot be processed and analysed. In such instances, we will revert to the firms and ask that formatting changes be undone.
2. **Do not modify any wording or change the structure or formatting of the document** as doing so will mean the document cannot be processed and analysed. In such instances, we will revert to the firms and ask that formatting changes be undone.
3. During the survey preparation stage, you can use track changes and comments to collaborate amongst teams. However, **all track changes must be accepted, and all comments must be deleted from final submissions.**
4. Insert answers into the blank, white cells provided.
5. Follow all question instructions as closely as possible (e.g. only selecting one answer if directed).
6. For questions which specify you to ‘Select all that apply’ or ‘Select the appropriate response’, **use an ‘X’ to indicate the options that apply to the identified policy tool and leave all other options blank.** Do not input any other text such as ‘No’ or ‘N/A’ in the options that do not apply to the identified policy tool.
7. Some questions in the survey are conditional to your previous responses. This conditional logic is highlighted in yellow wherever applicable. Please ensure that you answer all questions that follow this conditional logic by looking out for the yellow highlighted rows.
8. Terms that appear in bold and purple are **glossary terms.** You can find definitions for these terms in the survey guidance [here](https://docs.google.com/document/d/1uXHsk-NOQj-p8fVEu_q7Q6E2i-E1qxWsR3VOFB2jDHw/edit?tab=t.0).

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# General Questions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Please answer all questions in this section.** | | | | |
| **1** | Law Firm Name | | | |
|  | Blomstein | | | |
| **2** | Jurisdiction | | | |
|  | Germany | | | |
| **3** | **Policy Tool** Name  *Note:* *If not in English, please provide the English translation followed by the original name in parentheses.* | | | |
|  | Act on climate protection (Klimaschutzgesetz - KSG) | | | |
| **4** | Please provide a **web-archived link(s)** to the source material (e.g. the text of the **policy tool** and/or related documentation used to respond to this survey). | | | |
|  | Federal Climate Change Act (KSG): <https://web.archive.org/web/20240807165144/https://www.gesetze-im-internet.de/ksg/BJNR251310019.html>  (not yet reflecting the 2024 amendments)  Federal Climate Change Act – Second Amendment Act (BGBl. I 2024, Nr. 235):  <https://web.archive.org/web/20250630102230/https://www.recht.bund.de/bgbl/1/2024/235/VO>  (includes the full text of the Second Act Amending the Federal Climate Change Act, in force since 17 July 2024)  General Administrative Regulation on the Procurement of Climate friendly services, AVV Klima: <https://web.archive.org/web/20240715094151/https://www.verwaltungsvorschriften-im-internet.de/bsvwvbund_19102021_IB3.htm>  AVV Klima Annex 1 (Blacklist): <https://web.archive.org/web/20240715105813/https://www.verwaltungsvorschriften-im-internet.de/BMWi-IB3-20211019-SF-A001.htm>  AVV Klima Annex 2 (Explanatory Notes): <https://web.archive.org/web/20240715104644/https://www.verwaltungsvorschriften-im-internet.de/BMWi-IB3-20211019-SF-A002.htm> | | | |
| **5** | Which of the following **governance domains** does this **policy tool** relate to? Select all that apply using an X against each relevant domain.  *Note: Please complete the domain-specific questions for all selected domains.* | | | |
| 5.1 | **Climate-related disclosure** | X | | |
| 5.2 | **Transition planning** |  | | |
| 5.3 | **Public procurement** | X | | |
| 5.4 | **Carbon credits** |  | | |
| 5.5 | **Prudential tools** |  | | |
| 5.6 | **Methane abatement** | X | | |
| **6** | Describe the **policy tool**, including its goal and/or purpose and its relevance to the selected domain(s) in question 5. Please note if the policy tool has component parts which are being surveyed or is known more colloquially by another name.  *Example:* *The policy tool requires publicly listed companies to comply with the recommendations of the Taskforce for Climate Related Financial* ***Disclosure*** *or to explain the absence of such* ***disclosures****.* | | | |
|  | The Federal Government has set itself the goal of organizing the federal administration to be climate-neutral by 2030, Section 15 (1) KSG. In order to achieve this goal, federal authorities and other federal institutions without their own legal personality, where they are subject to the direct organizational authority of the Federal Government, must comply with the measures adopted by the Federal Government. The Federal Government also works to ensure that the administrative activities of the corporations, institutions and foundations under its supervision, its special funds, and the legal entities under private law that are wholly or partially owned by it are also organised in a climate-neutral manner, Section 15 (2) KSG. The Federal Government carries out an exchange of experiences with the states in order to support the them in examining and, if necessary, drawing up regulations that are comparable to those in subsections (1) and (2), Section 15 (4) KSG.  The purpose of the Act is to protect against the effects of global climate change by ensuring that national and European climate protection targets are met, § 1.  The Federal Government must prepare an annual report on climate protection which contains the development of GHG emissions in the various sectors, the status of implementation of immediate programs according to Section 8 and a prognosis on the effect of GHG-emission reductions (Section 10, (1)). The Federal Government must also prepare a projection report on climate protection pursuant to Article 18 of Regulation (EU) 2018/1999 on the Governance of the Energy Union and Climate Action. This projection report shall contain the projections of GHG emissions as well as national policies and measures for the reduction of emissions, Section (10), II.  While immediate programmes under § 8 remain available, they are no longer automatically required if a sector exceeds its annual emission budget. Instead, corrective action is now triggered only where two consecutive projection reports indicate that the overall 2030 national climate target will be missed, § 9a.  Section 13, (1)() establishes a principle of consideration, according to which public authorities have to take into account the purpose of the Act and its aims determined to accomplish them. The planning, selection and implementation of investments and procurement at federal level shall be based on a CO2 price that is at least the minimum price stipulated in Section 10, (2) of the Fuel Emissions Trading Act.. | | | |
| **7** | Status of the **policy tool**. Select the appropriate response using an X against the relevant status. | | | |
| 7.1 | Approved, in force | | X | |
| 7.2 | Approved, not yet in force | |  | |
| 7.3 | Repealed | |  | |
| 7.4 | Superseded | |  | |
| 7.5 | Retired | |  | |
| 7.6 | Other | |  | |
| **8** | If needed, please clarify or elaborate on your answer to Q7. | | | |
|  |  | | | |
| **9** | Year **policy tool** adopted/published | | | |
|  | 2019 | | | |
| **10** | Year(s) of (planned) entry into force | | | |
|  | 1 January 2020  31 August 2021  17 July 2024 | | | |
| **11** | If multiple years/phases for entry into force, please describe. | | | |
|  | 1 January 2020: Original Act (KSG 2019)  31 August 2021: First Amendment Act (Erstes Gesetz zur Änderung des KSG, 2021)  17 July 2024: Second Amendment Act (Zweites Gesetz zur Änderung des KSG, 2024) | | | |
| **12** | End date of **policy tool**, if relevant. | | | |
|  |  | | | |
| **13** | Describe the type of actor authoring/issuing the **policy tool**.  *For example, head of state, independent regulatory or supervisory body, legislature, judiciary, ministry/department/agency, etc.* | | | |
|  | Legislature. | | | |
| **14.1** | Name the authority responsible for overseeing implementation and/or enforcement. In the case of EU regulation, limit answers to EU (i.e. supranational) authorities.  ***(If there are multiple authorities for overseeing implementation and/or enforcement, please name one each in 14.1, 14.2, 14.3, and so on, until 14.5. If there is only one authority, please name it here and leave 14.2, 14.3, 14.4 and 14.5 blank).*** | | | |
|  | Federal Environment Agency (Umweltbundesamt) | | | |
| 14.1.1 | To provide contextual information, indicate the extent to which this authority is perceived as having the capacity to undertake this work. Select the appropriate response using an X. | | | |
| 14.1.1.1 | No capacity | | |  |
| 14.1.1.2 | Low capacity | | | X |
| 14.1.1.3 | Medium capacity | | |  |
| 14.1.1.4 | High capacity | | |  |
| **14.2** | **Authority number 2**  **(Answer if there is more than one authority overseeing implementation and/or enforcement. Otherwise leave blank.)**  Name the authority responsible for overseeing implementation and/or enforcement. In the case of EU regulation, limit answers to EU (i.e. supranational) authorities. | | | |
|  | German citizen | | | |
| 14.2.1 | To provide contextual information, indicate the extent to which this authority is perceived as having the capacity to undertake this work. Select the appropriate response using an X. | | | |
| 14.2.1.1 | No capacity | | |  |
| 14.2.1.2 | Low capacity | | |  |
| 14.2.1.3 | Medium capacity | | |  |
| 14.2.1.4 | High capacity | | | X |
| **14.3** | **Authority number 3**  **(Answer if there are more than two authorities overseeing implementation and/or enforcement. Otherwise leave blank.)**  Name the authority responsible for overseeing implementation and/or enforcement. In the case of EU regulation, limit answers to EU (i.e. supranational) authorities. | | | |
|  |  | | | |
| 14.3.1 | To provide contextual information, indicate the extent to which this authority is perceived as having the capacity to undertake this work. Select the appropriate response using an X. | | | |
| 14.3.1.1 | No capacity | | |  |
| 14.3.1.2 | Low capacity | | |  |
| 14.3.1.3 | Medium capacity | | |  |
| 14.3.1.4 | High capacity | | |  |
| **14.4** | **Authority number 4**  **(Answer if there are more than three authorities overseeing implementation and/or enforcement. Otherwise leave blank.)**  Name the authority responsible for overseeing implementation and/or enforcement. In the case of EU regulation, limit answers to EU (i.e. supranational) authorities. | | | |
|  |  | | | |
| 14.4.1 | To provide contextual information, indicate the extent to which this authority is perceived as having the capacity to undertake this work. Select the appropriate response using an X. | | | |
| 14.4.1.1 | No capacity | | |  |
| 14.4.1.2 | Low capacity | | |  |
| 14.4.1.3 | Medium capacity | | |  |
| 14.4.1.4 | High capacity | | |  |
| **14.5** | **Authority number 5**  **(Answer if there are more than four authorities overseeing implementation and/or enforcement. Otherwise leave blank)**  Name the authority responsible for overseeing implementation and/or enforcement. In the case of EU regulation, limit answers to EU (i.e. supranational) authorities. | | | |
|  |  | | | |
| 14.5.1 | To provide contextual information, indicate the extent to which this authority is perceived as having the capacity to undertake this work. Select the appropriate response using an X. | | | |
| 14.5.1.1 | No capacity | | |  |
| 14.5.1.2 | Low capacity | | |  |
| 14.5.1.3 | Medium capacity | | |  |
| 14.5.1.4 | High capacity | | |  |
| **15** | If relevant, please provide additional information to clarify the reasoning behind the response to Q14. | | | |
|  | Any person who intentionally or negligently contravenes an ordinance pursuant to Section 5 (4) of the Act or an enforceable order based on such an ordinance shall be deemed to have committed an administrative offense if the ordinance refers to this provision on fines for a specific offense. Such an ordinance has not yet been issued, so that the refusal to transmit data or the incomplete or incorrect transmission of data requested by the Federal Environment Agency on the basis of Section 5 (3) sentence 1 of the Act does not yet constitute an administrative offense within the meaning of Section 6 of the Act. German citizens have several legal means to encourage or impose compliance with the Klimaschutzgesetz (KSG) and broader climate protection efforts. These legal avenues primarily focus on holding the government accountable for meeting its climate targets, enforcing environmental laws, and challenging decisions that violate climate regulations.  The following are the key legal mechanisms available to citizens:  1. Constitutional Complaints (Verfassungsbeschwerden). One of the most significant legal tools available to German citizens is the constitutional complaint. Citizens can file a complaint with the Federal Constitutional Court (Bundesverfassungsgericht) if they believe their fundamental rights, as guaranteed by the German Basic Law (Grundgesetz), are being violated by government actions or inactions. Climate protection has constitutional status, so that if the objectives of this law are not complied with, German citizens can take action against the federal government by means of a constitutional complaint or can enforce an obligation to act.  Example: In a landmark ruling in 2021 (<https://web.archive.org/web/20210429153642/https://www.bundesverfassungsgericht.de/SharedDocs/Entscheidungen/DE/2021/03/rs20210324_1bvr265618.html>), the Federal Constitutional Court declared parts of the KSG unconstitutional because they did not adequately protect the rights of future generations by failing to set sufficiently stringent emission reduction targets beyond 2030. This ruling led to the strengthening of the KSG. Citizens, environmental organizations, and affected parties can use this legal mechanism to argue that insufficient climate protection violates constitutional rights, such as the right to life, health, and property (Articles 2 and 14 of the Grundgesetz).  2. Administrative Law Actions (Verwaltungsrechtliche Klagen). German citizens can also bring lawsuits through administrative courts to challenge specific decisions or omissions by public authorities that may violate the KSG or other climate-related laws. This can include actions against governmental agencies that fail to meet emissions reduction obligations or approve projects that are inconsistent with the KSG's goals.  Example: Citizens or environmental organizations can file lawsuits to challenge the approval of infrastructure projects (e.g., new coal plants or highways) that would increase emissions, arguing that these projects contradict the KSG and Germany's climate commitments.  3. Public Interest Litigation (Verbandsklage). Environmental organizations with legal standing can initiate public interest litigation on behalf of the public to enforce environmental laws, including those related to the KSG. Germany has specific laws, such as the Umwelt-Rechtsbehelfsgesetz (Environmental Legal Remedies Act), which allow recognized environmental associations to bring lawsuits challenging violations of environmental laws or inadequate implementation of environmental standards.  Example: Environmental NGOs can sue the government for failing to meet emissions reduction targets set out in the KSG, demanding corrective actions. These organizations can also challenge infrastructure projects, plans, or permits that do not align with climate goals, arguing that the state’s failure to enforce environmental laws violates the legal framework set by the KSG.  4. Climate Lawsuits Against Private Entities. German citizens and organizations may also bring climate lawsuits against private entities (such as corporations) if their actions result in significant environmental damage or contribute to climate change. While these types of lawsuits are still relatively rare, they are gaining traction as a way to enforce compliance with climate protection standards.  Example: Lawsuits targeting corporations that contribute significantly to greenhouse gas emissions, arguing that these companies are liable for climate damages under German civil law or European legal principles.  5. EU Legal Framework. As a member of the European Union, Germany is bound by EU laws and regulations concerning climate protection, such as the European Green Deal and EU Emissions Trading System (ETS). German citizens and environmental organizations can bring cases before EU institutions, such as the Court of Justice of the European Union (CJEU), if they believe that Germany is failing to comply with EU climate laws or directives.  Example: If German citizens or organizations believe that Germany is not implementing EU climate laws properly, they can appeal to the European Commission or file cases at the CJEU, which can lead to enforcement actions against Germany.  6. Petitions and Ombudsmen. German citizens also have the right to submit petitions to the German Bundestag or regional parliaments demanding stronger climate action or enforcement of the KSG. These petitions can lead to parliamentary debates or investigations into government compliance with climate laws. Additionally, citizens can engage with ombudsmen or similar oversight bodies that monitor governmental adherence to legal obligations, including climate laws.  Example: Citizens can petition the Bundestag to inquire into the government's progress on climate targets or urge stronger legislative measures to enforce compliance with the KSG.  Summary of Legal Means Available to Citizens: Constitutional Complaints: Used to challenge inadequate climate protection as a violation of constitutional rights. Administrative Lawsuits: Filed against public authorities for failing to comply with KSG obligations or approving projects inconsistent with climate goals. Public Interest Litigation: Environmental organizations can sue the government or entities over failures to comply with environmental or climate laws. Lawsuits Against Private Entities: Citizens or NGOs can hold corporations accountable for contributing to climate change. EU Legal Framework: Citizens can use EU legal mechanisms to enforce compliance with EU climate laws that bind Germany. Petitions and Parliamentary Inquiries: Citizens can submit petitions to trigger political responses to insufficient climate action.  German citizens have strong legal means to enforce compliance with the KSG and climate protection goals, ranging from filing constitutional complaints to pursuing administrative lawsuits and public interest litigation. These mechanisms allow citizens and environmental organizations to hold the government and private entities accountable for meeting their legal obligations under climate protection laws. Recent court rulings, such as the 2021 Federal Constitutional Court decision, demonstrate the effectiveness of these tools in shaping climate policy. | | | |
| **16** | Are there monitoring systems in place to oversee the implementation and/or enforcement of the **policy tool**, such as periodic reporting requirements or open data and public dashboards? Select the appropriate response using an X. | | | |
| 16.1 | Not specified | |  | |
| 16.2 | Yes | | X | |
| **17** | If yes, describe the monitoring systems in place, referencing the relevant section/ subsection/ paragraph of the **policy tool**. | | | |
|  | The Federal Environment Agency is responsible for compiling data on greenhouse gas emissions in the previous calendar year (the reporting year), starting with 2020. This is carried out in accordance with the methodological requirements of the European Climate Reporting Regulation or any successor regulation adopted in accordance with Article 26 of Regulation (EU) 2018/1999 on the Governance of the Energy Union and Climate Action (Section 5 (1) KSG).  The sectoral and total annual GHG emission data are recorded and reported in accordance with the categories listed in Annex 1 of the KSG, and the sector-specific annual emission budgets up to and including 2030 are defined in Annex 2a (Section 4 KSG).  Pursuant to Section 10 (1) sentence 2 KSG, the Federal Environment Agency must publish and transmit the verified emissions data for the reporting year to the Expert Council on Climate Issues (Expertenrat für Klimafragen) by 15 March each year.  In addition, under Section 5 (2) KSG, the UBA may collect further emissions-related data from obligated parties, provided this is necessary for fulfilling reporting obligations under European law or under this Act. | | | |

# Domain 1: Climate-Related Disclosure

## Section 1.1: Who is being targeted?

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1.1** | With regard to **climate-related** **disclosure**, which of the following entities are targeted through this **policy tool**? Identify each **targeted entity** using an X.  Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g. mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify. | | | | | | | |
|  |  | | | Mandatory | | | Voluntary | Not targeted |
| 1.1.1 | Publicly-traded entities | | |  | | |  | X |
| 1.1.2 | Private companies | | |  | | |  | X |
| 1.1.3 | Financial institutions | | |  | | |  | X |
| 1.1.4 | Small and medium-sized enterprises | | |  | | |  | X |
| 1.1.5 | State-owned companies | | | X | | |  |  |
| 1.1.6 | Not-for-profit organisations | | |  | | |  | X |
| 1.1.7 | Government agencies and/or departments (supranational) | | |  | | |  | X |
| 1.1.8 | Government agencies and/or departments (national) | | | X | | |  |  |
| 1.1.9 | Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region) | | |  | | |  | X |
| 1.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) | | |  | | |  | X |
| 1.1.11 | Government agencies and/or departments (unspecified) | | |  | | |  | X |
| 1.1.12 | Sectoral actors (e.g. healthcare, utilities, education) | | |  | | |  | X |
| 1.1.13 | Other | | | X | | |  |  |
| 1.1.14 | If “Other” please clarify. | | | | | | | |
|  | In principle, only the federal government. However, Section 13 of the Act stipulates that all public bodies must take into account the purpose of the Act and the objectives defined for its fulfilment when making plans and decisions. It is disputed whether federal states, municipalities and associations of municipalities are only bound by Section 13 (1) sentence 1 of the Act when implementing federal law or also when implementing state law.  Moreover, the KSG applies indirectly to private entities in key emitting sectors such as energy, industry, transport, buildings, and agriculture — insofar as it frames the regulatory environment and policy instruments to which these entities are subject. | | | | | | | |
| **1.2** | If “Financial institutions” selected in Q1.1, please identify the subset of actors to which the **policy tool** applies using an X. Otherwise, leave blank. | | | | | | | |
|  |  | | | Mandatory | | | Voluntary | Not targeted |
| 1.2.1 | Banks | | |  | | |  |  |
| 1.2.2 | Non-Bank Financial Companies | | |  | | |  |  |
| 1.2.3 | Insurance and Re-Insurance Categories | | |  | | |  |  |
| 1.2.4 | Asset Managers | | |  | | |  |  |
| 1.2.5 | Pension Funds | | |  | | |  |  |
| 1.2.6 | Other | | |  | | |  |  |
| 1.2.7 | If “Other” please clarify. | | | | | | | |
|  |  | | | | | | | |
| **1.3** | In cases where entities are targeted by sector, identify the sector to which the **policy tool** applies using an X.  If entities are not targeted by sector, please leave this question blank. | | | | | | | |
|  |  | | | Mandatory | | | Voluntary | Not applicable |
| 1.3.1 | Agriculture, forestry, and fishing | | |  | | |  |  |
| 1.3.2 | Mining and quarrying | | |  | | |  |  |
| 1.3.3 | Manufacturing | | |  | | |  |  |
| 1.3.4 | Electricity, gas, steam, and air conditioning supply | | |  | | |  |  |
| 1.3.5 | Water supply; sewerage; waste management and remediation activities | | |  | | |  |  |
| 1.3.6 | Construction | | |  | | |  |  |
| 1.3.7 | Wholesale and retail trade: repair of motor vehicles and motorcycles | | |  | | |  |  |
| 1.3.8 | Transportation and storage | | |  | | |  |  |
| 1.3.9 | Accommodation and food service activities | | |  | | |  |  |
| 1.3.10 | Information and communication | | |  | | |  |  |
| 1.3.11 | Financial and insurance activities | | |  | | |  |  |
| 1.3.12 | Real estate activities | | |  | | |  |  |
| 1.3.13 | Professional, scientific and technical activities | | |  | | |  |  |
| 1.3.14 | Administrative and support service activities | | |  | | |  |  |
| 1.3.15 | Public administration and defense; compulsory social security | | |  | | |  |  |
| 1.3.16 | Education | | |  | | |  |  |
| 1.3.17 | Human health and social work activities | | |  | | |  |  |
| 1.3.18 | Arts, entertainment and recreation | | |  | | |  |  |
| 1.3.19 | Other service activities | | |  | | |  |  |
| 1.3.20 | Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use | | |  | | |  |  |
| 1.3.21 | Activities of extraterritorial organizations and bodies | | |  | | |  |  |
| 1.3.22 | Other | | |  | | |  |  |
| **1.4** | If “Other” selected, please explain. | | | | | | | |
|  |  | | | | | | | |
| **1.5** | If necessary, please clarify any of the above answers to questions regarding the **targeted entities**.  For example, specify if duties vary across the **targeted entities**. | | | | | | | |
|  |  | | | | | | | |
| **1.6** | Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory. | | | | | | | |
|  | Threshold type | Describe | | | | | | |
| 1.6.1 | Minimum number of employees (Enter min number of full-time employees – FTEs) |  | | | | | | |
| 1.6.2 | Minimum revenue (Enter minimum revenue) |  | | | | | | |
| 1.6.3 | Minimum assets (Enter minimum assets) |  | | | | | | |
| 1.6.4 | Minimum contract value (Enter minimum contract value) |  | | | | | | |
| 1.6.5 | Entity is headquartered in the jurisdiction |  | | | | | | |
| 1.6.6 | Other |  | | | | | | |
| **1.7** | Can entities for whom compliance with the **policy tool** is mandatory opt out of the obligation (e.g. comply or explain)? Select the appropriate response using an X. | | | | | | | |
| 1.7.1 | No | X | | | | | | |
| 1.7.2 | Yes |  | | | | | | |
| 1.7.3 | Not specified |  | | | | | | |
| **1.8** | If yes, describe the available opt-out provisions, referencing the relevant section/ subsection/ paragraph of the **policy tool**. | | | | | | | |
|  | The Federal Climate Change Act (KSG) itself does not provide any opt-out mechanism. However, under Section 1 (3) AVV Klima, certain federal ministries may set limited exceptions for the AVV Klima’s requirements in specific contexts (e.g. national security, building safety, foreign operations). These exceptions apply to procurement processes and do not affect compliance with the KSG. | | | | | | | |
| **1.9** | What are the sanctions for non-compliance? Select all that apply using an X and describe in the next question. | | | | | | | |
| 1.9.1 | Monetary fine | | | | X | | | |
| 1.9.2 | Restriction on business activities | | | |  | | | |
| 1.9.3 | Voiding or setting aside of contract | | | |  | | | |
| 1.9.4 | Exclusion from government contracts | | | |  | | | |
| 1.9.5 | Award of damages or compensation | | | |  | | | |
| 1.9.6 | Penalty for senior managers | | | |  | | | |
| 1.9.7 | Criminal penalties | | | |  | | | |
| 1.9.8 | Not specified | | | | X | | | |
| 1.9.9 | Not applicable (in the case of voluntary tools) | | | |  | | | |
| 1.9.10 | Other | | | |  | | | |
| **1.10** | Please describe the provisions within the policy pertaining to the types of sanctions for non-compliance selected above. | | | | | | | |
|  | While the KSG does not specify formal sanctions for non-compliance, several indirect enforcement mechanisms exist:  - Private companies may face fines and higher carbon prices under related emissions trading and carbon pricing systems.  - The KSG’s requirements apply to public entities, particularly federal ministries and subordinate agencies.  - Corrective Action Requirements: Under Section 9a KSG, if two consecutive projection reports indicate that the 2030 national target will not be met, the Federal Government must adopt corrective measures, including revised planning by relevant ministries.  - Budgetary and Political Consequences: Ministries may face budget reallocation and political consequences for failing to comply with the KSG.  - Expert Council Scrutiny: The independent Expert Council on Climate Issues (Section 12 KSG) can recommend stronger corrective measures if the current approach is deemed insufficient to meet legal targets.  - Legal and Constitutional Pressure: Citizens and organizations can file lawsuits to enforce compliance, potentially resulting in court-mandated climate action.  - EU and International Sanctions: Germany may face penalties from the EU or international bodies if it fails to meet broader climate obligations. | | | | | | | |
| **1.11** | In the case of voluntary rules, is there evidence that this **policy tool** is being implemented? For example, if follow up regulations are being developed, initiatives are being launched, funding is being allocated, etc.  Select the appropriate response using an X. | | | | | | | |
| 1.11.1 | No known evidence of implementation | | | | |  | | |
| 1.11.2 | Yes | | | | |  | | |
| **1.12** | Briefly explain your answer to Q1.11. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | | |
|  |  | | | | | | | |
| **1.13** | If the case of mandatory rules, is there any evidence that the **policy tool** has ever been enforced? For example, evidence of regulatory disputes, sanctions, penalties for non-compliance. Select the appropriate response using an X. | | | | | | | |
| 1.13.1 | No known evidence of enforcement | | | | |  | | |
| 1.13.2 | Yes | | | | | X | | |
| **1.14** | Briefly explain your answer to Q1.13, noting one to two exemplary cases of enforcement if relevant. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | | |
|  | Yes and no, it is a process that should be completed by 2030.  - Programme on climate protection issued by the Federal Government 2023 (Klimaschutzprogramm der Bundesregierung 2023) according to Section 9 of the Law: <https://web.archive.org/web/20240425215401/https://www.bmwk.de/Redaktion/DE/Downloads/klimaschutz/20231004-klimaschutzprogramm-der-bundesregierung.pdf?__blob=publicationFile&v=10>  - Report on climate protection issued by the Federal Government (Klimaschutzbericht) according to Section 10 of the Law: <https://web.archive.org/web/20230217164324/https://www.bmwk.de/Redaktion/DE/Downloads/Energie/klimaschutzbericht.pdf?__blob=publicationFile&v=6>  - A federal procurement court indicated that climate considerations may be part of considerations justifying a procurement body's decision to choose a certain procurement procedure over another. (BKartA Bonn 2. Vergabekammer des Bundes, Beschluss vom 29.02.2024 - VK 2 - 17/24 (<https://web.archive.org/web/20240820134407/https://www.bundeskartellamt.de/SharedDocs/Entscheidung/DE/Entscheidungen/Vergaberecht/2024/VK2-17-24.pdf?__blob=publicationFile&v=2>))  - However, enforcement or rather the relevance of the Section 13 KSG in practice remains generally rather underwhelming (not just in relation to public procurement) - for more details: Verheyen/Heß/Peters/Schöneberger: Das Gebot der Berücksichtigung des Klimaschutzes auf Vorhabenebene – de lege lata und de lege ferenda NVwZ 2023, 113 (web-archived link could not be produced).  - Lüneburg Higher Administrative Court, decision of 7.5.2024 (7 MS 83/23): As part of the overall consideration of the planning approval procedure, global climate protection and the objectives of the Act must be taken into account as public interests. In accordance with Section 13 (1) sentence 1 of the Act, the planning approval authority must calculate or forecast the CO2 emissions of the project. In doing so, the scope is to be assessed on the basis of the justifiable expense, but in particular also the consequences with regard to the climate targets of the KSG. | | | | | | | |
| **1.15** | To your knowledge, has this **policy tool** ever been involved in litigation? This could include direct challenges to the **policy tool**, or its inclusion in cases where it is being cited as a basis for challenging other regulations. Select the appropriate response using an X. | | | | | | | |
| 1.15.1 | No known involvement in litigation | |  | | | | | |
| 1.15.2 | Yes | | X | | | | | |
| **1.16** | Briefly explain your answer to Q1.15. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | | |
|  | - Federal Constitutional Court (BVerfG), Judgment of 24 March 2021 – 1 BvR 2656/18: The Court ruled that the original version of the KSG was partially unconstitutional for failing to sufficiently protect the fundamental rights of future generations by not specifying sufficient emission reduction pathways beyond 2030.  - Higher Administrative Court of Lüneburg (OVG Lüneburg), Decision of 7 May 2024 – 7 MS 83/23 (<https://web.archive.org/web/20250626165007/https://dejure.org/dienste/vernetzung/rechtsprechung?Gericht=OVG%20Niedersachsen&Datum=2024-05-07&Aktenzeichen=7%20MS%2083%2F23>): The Court held that authorities must take into account the objectives of the KSG (Section 13 (1)) when evaluating the environmental impact of infrastructure projects, including forecasting CO₂ emissions. | | | | | | | |

## Section 1.2: What is being disclosed?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **1.17** | Are **targeted entities** recommended or required to disclose any of the following climate-related information? Select all that apply using an X. | | | |
|  |  | Recommended | Required | Neither recommended nor required |
| 1.17.1 | **Greenhouse gas (GHG) emissions** |  | X |  |
| 1.17.2 | **GHG emissions offsets or removals** |  | X |  |
| 1.17.3 | **GHG emissions reduction** targets |  | X |  |
| 1.17.4 | Other climate-related targets |  |  | X |
| 1.17.5 | **Physical climate risk** |  |  | X |
| 1.17.6 | Transition risk |  |  | X |
| 1.17.7 | **Transition plan** |  |  | X |
| **1.18.1** | Do the **targeted entities** for disclosing **GHG emissions** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.18.2** | Do the **targeted entities** for disclosing **GHG emissions offsets or removals** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.18.3** | Do the **targeted entities** for disclosing **GHG emissions reduction** targets differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.18.4** | Do the **targeted entities** for disclosing other climate-related targets differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.18.5** | Do the **targeted entities** for disclosing **physical climate risk** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.18.6** | Do the **targeted entities** for disclosing **climate transition risk** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.18.7** | Do the **targeted entities** for disclosing climate **transition plan** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **If the disclosure of GHG emissions is recommended or required, complete questions 1.18-1.23. Otherwise skip to question 1.24.** | | | | |
| **1.19** | Which GHG emissions must be disclosed? Select all that apply using an X against each option. If none apply, please leave blank. | | | |
| 1.19.1 | Carbon dioxide (CO₂) | | X | |
| 1.19.2 | Methane (CH₄) | | X | |
| 1.19.3 | Nitrous oxide (N₂O) | | X | |
| 1.19.4 | Hydrofluorocarbons (HFCs) | |  | |
| 1.19.5 | Perfluorocarbons (PFCs) | |  | |
| 1.19.6 | Sulphur hexafluoride (SF6) | | X | |
| 1.19.7 | Nitrogen trifluoride (NF3) | | X | |
| 1.19.8 | Carbon dioxide equivalent (CO₂e) | | X | |
| **1.20** | What **scope of emissions** must be disclosed? Select all that apply using an X. Otherwise, leave blank. | | | |
| 1.20.1 | **Scope 1 emissions** | |  | |
| 1.20.2 | **Scope 2 emissions** | |  | |
| 1.20.3 | **Scope 3 emissions**, relevant or material | |  | |
| 1.20.4 | **Scope 3 emissions**, a specified proportion of coverage | |  | |
| 1.20.5 | **Scope 3 emissions**, all | |  | |
| 1.20.6 | Not specified | | X | |
| **1.21** | If “**Scope 3 emissions**, a specific proportion of coverage” selected, please describe. | | | |
|  |  | | | |
| **1.22** | Are entities recommended or required to disclose GHG emissions accounting methodologies or standards? Select the appropriate response using an X. | | | |
| 1.22.1 | Not specified | | X | |
| 1.22.2 | Recommended | |  | |
| 1.22.3 | Required | |  | |
| **1.23** | Does the **policy tool** recommend or require the GHG emissions inventory be third-party verified? Select the appropriate response using an X. | | | |
| 1.23.1 | Not specified | | X | |
| 1.23.2 | Recommend | |  | |
| 1.23.3 | Require | |  | |
| **1.24** | If necessary, provide any additional clarification to the above responses about GHG emissions **disclosure**. | | | |
|  | The Federal Environment Agency compiles the greenhouse gas emissions data on the basis of the methodological requirements of the European Climate Reporting Regulation or on the basis of a regulation adopted in accordance with Article 26 of the European Governance Regulation (Section 5 KSG). Disclosure of the development of GHG emissions in the various sectors (energy; industry; buildings; traffic; agriculture; waste management; land use, forestry), Section 10 KSG and Annex 1. | | | |
| **If the disclosure of GHG emissions offsets or removals is recommended or required, complete questions 1.24-1.26. Otherwise skip to question 1.27.** | | | | |
| **1.25** | Does the **policy tool** recommend or require any of the following? Select all that apply using an X. | | | |
|  |  | Recommended | Required | Not specified |
| 1.25.1 | Entities disclose **offsetting** purchases |  |  |  |
| 1.25.2 | Entities disclose whether purchased **offset** are verified |  |  |  |
| 1.25.3 | Certifications and/or standards for the use of **GHG offsetting or removals** |  |  |  |
| **1.26** | Describe the provisions in the **policy tool** recommending or requiring the **disclosure** of **GHG emissions offsets or removals** identified above. | | | |
|  |  | | | |
| **1.27** | Does the **policy tool** include any other recommendations or requirements regarding the appropriate use of **offsets and/or removals**? If so, please describe. | | | |
|  |  | | | |
| **If the disclosure of GHG emissions reduction targets is recommended or required, complete questions 1.27-1.38. Otherwise skip to question 1.39.** | | | | |
| **1.28** | Which of the following targets or data related to targets does the **policy tool** request entities disclose? Select all that apply using an X. | | | |
|  |  | Recommended | Required | Neither recommended nor required |
| 1.28.1 | An **absolute emissions reductions** target |  | X |  |
| 1.28.2 | An **intensity-based** **emissions reductions** target |  |  | X |
| 1.28.3 | A net zero target |  | X |  |
| 1.28.4 | Targets covering non-carbon GHG emissions |  |  | X |
| 1.28.5 | A **Scope 3** **emissions reductions** target |  |  | X |
| 1.28.6 | A target derived using a **sectoral decarbonisation approach** |  | X |  |
| 1.28.7 | A target timeframe (e.g. by 2040) |  | X |  |
| 1.28.8 | A baseline year from which progress is measured |  | X |  |
| 1.28.9 | A level of ambition for **emissions reductions** targets (e.g. 80% reduction) |  | X |  |
| **1.29** | Does the **policy tool** recommend or require entities disclose their progress in achieving their **emissions reductions** targets? Select the appropriate response using an X. | | | |
| 1.29.1 | No |  | | |
| 1.29.2 | Recommended |  | | |
| 1.29.3 | Required | X | | |
| **1.30** | Does the **policy tool** specify a **scope of emissions** to be covered by the **GHG emissions reductions** target to be disclosed? Select the appropriate response using an X. | | | |
| 1.30.1 | No | X | | |
| 1.30.2 | Yes |  | | |
| **1.31** | If yes, what is the recommended or required **scope of emissions** to be covered by the disclosed GHG emissions target? Select all that apply using an X. | | | |
|  |  | Recommended | | Required |
| 1.31.1 | **Scope 1 emissions** |  | |  |
| 1.31.2 | **Scope 2 emissions** |  | |  |
| 1.31.3 | **Scope 3 emissions**, relevant or material |  | |  |
| 1.31.4 | **Scope 3 emissions**, a specified proportion of coverage |  | |  |
| 1.31.5 | **Scope 3 emissions**, all |  | |  |
| **1.32** | What is the recommended or required year by which the disclosed target should be met (e.g. net zero by 2050)? Select the appropriate response using an X. | | | |
| 1.32.1 | Between 2030 and 2035 | |  | |
| 1.32.2 | Between 2036 and 2040 | |  | |
| 1.32.3 | Between 2041 and 2050 | | X | |
| 1.32.4 | Other | |  | |
| 1.32.5 | Not specified | |  | |
| **1.33** | If “other” selected, please describe. | | | |
|  |  | | | |
| **1.34** | Does the **policy tool** recommend or require entities set targets for non-carbon GHGs? Select the appropriate response using an X. | | | |
| 1.34.1 | No | | X | |
| 1.34.2 | Recommend | |  | |
| 1.34.3 | Require | |  | |
| **1.35** | If recommended or required to set targets for non-carbon GHGs, which gases? Select all that apply using an X. | | | |
| 1.35.1 | Methane (CH₄) | |  | |
| 1.35.2 | Nitrous oxide (N₂O) | |  | |
| 1.35.3 | Hydrofluorocarbons (HFCs) | |  | |
| 1.35.4 | Perfluorocarbons (PFCs) | |  | |
| 1.35.5 | Sulphur hexafluoride (SF6) | |  | |
| 1.35.6 | Nitrogen trifluoride (NF3) | |  | |
| 1.35.7 | Not specified | |  | |
| **1.36** | Does the **policy tool** recommend or require entities disclose interim GHG **emissions reductions** targets? Select the appropriate response using an X. | | | |
| 1.36.1 | No | |  | |
| 1.36.2 | Recommend | |  | |
| 1.36.3 | Require | | X | |
| **1.37** | If “recommend” or “require” selected, please describe, and reference the relevant section/subsection/paragraph of the **policy tool**. | | | |
|  | GHG emissions must be reduced by at least 65% by 2030 and by at least 88% by 2040, compared to 1990 levels. These targets are legally binding for the Federal Government under Section 3 KSG. | | | |
| **1.38** | What is the recommended or required baseline year from which progress towards targets is to be measured? Select the appropriate response using an X. | | | |
| 1.38.1 | 1990-2000 | | X | |
| 1.38.2 | 2001-2005 | |  | |
| 1.38.3 | 2006-2010 | |  | |
| 1.38.4 | 2011-2015 | |  | |
| 1.38.5 | 2016-2020 | |  | |
| 1.38.6 | Other | |  | |
| 1.38.7 | Not specified | |  | |
| **1.39** | Are entities recommended or required to disclose the methodologies by which they select **baseline years**? Select the appropriate response using an X. | | | |
| 1.39.1 | No | | X | |
| 1.39.2 | Recommended | |  | |
| 1.39.3 | Required | |  | |
| **If the disclosure of other climate-related targets is recommended or required, complete questions 1.39-1.40. Otherwise skip to question 1.41.** | | | | |
| **1.40** | Which of the following **other climate-related targets** does the **policy tool** recommend or require entities ae? Select all that apply using an X. | | | |
| 1.40.1 | Targets for renewable energy leak | |  | |
| 1.40.2 | Targets for **fossil fuel phase down/phase out** | |  | |
| 1.40.3 | Targets or goals related to **climate adaptation** | |  | |
| 1.40.4 | Targets of goals related to **nature and/or biodiversity** | |  | |
| 1.40.5 | Targets or goals related to **just transition** | |  | |
| 1.40.6 | Other | |  | |
| **1.41** | For any of the above-selected answers, please clarify or elaborate, referencing the sections/subsections/paragraphs of the **policy tool** relevant to other climate-related targets. | | | |
|  |  | | | |
| **If the disclosure of physical risk is recommended or required, complete questions 1.41-1.44. Otherwise skip to question 1.45.** | | | | |
| **1.42** | What types of physical risk must be disclosed? Select all that apply using an X. | | | |
| 1.42.1 | Not specified | |  | |
| 1.42.2 | To company | |  | |
| 1.42.3 | To society (double materiality) | |  | |
| **1.43** | What is the **materiality standard** for the **disclosure** of physical risk? Select the appropriate response using an X. | | | |
| 1.43.1 | Self-assessed material risk | |  | |
| 1.43.2 | Externally-defined material risk | |  | |
| 1.43.3 | Other | |  | |
| **1.44** | If “other” selected, please describe. | | | |
|  |  | | | |
| **1.45** | Does the **policy tool** recommend or require any of the following measures? Select all that apply using an X. | | | |
|  |  | Recommended | Required | Not specified |
| 1.45.1 | Entities disclose the results of climate risk-related stress tests that are related to **physical climate risk**? |  |  |  |
| 1.45.2 | Entities disclose their methodology for **scenario analysis** with relation to **physical climate risk**? |  |  |  |
| 1.45.3 | Risk assessments of physical risk be third-party verified? |  |  |  |
| **If the disclosure of transition risk is recommended or required, complete questions 1.45-1.48. Otherwise skip to question 1.49.** | | | | |
| **1.46** | What types of transition risk must be disclosed? Select all that apply using an X. | | | |
| 1.46.1 | Not specified | |  | |
| 1.46.2 | Risks that societal transitions may pose to the disclosing entity | |  | |
| 1.46.3 | Risks that the disclosing entity’s transition may pose to society (double materiality) | |  | |
| **1.47** | What is the **materiality standard** for the **disclosure** of transition risk? Select the appropriate response using an X. | | | |
| 1.47.1 | Self-assessed material risk | |  | |
| 1.47.2 | Externally-defined material risk | |  | |
| 1.47.3 | Other | |  | |
| **1.48** | If “other” selected, please describe. | | | |
|  |  | | | |
| **1.49** | Does the **policy tool** recommend or require any of the following? Select all that apply using an X. | | | |
|  |  | Recommended | Required | Not specified |
| 1.49.1 | Entities disclose the results of climate-related risk stress tests that are related to transition risk |  |  |  |
| 1.49.2 | Entities have transition risk assessment be third-party verified |  |  |  |
| 1.49.3 | Entities disclose their methodology for **scenario analysis** related to transition risk |  |  |  |
| **If the disclosure of transition plans is recommended or required, complete questions 1.49-1.51. Otherwise skip to question 1.52.** | | | | |
| **1.50** | Does the **policy tool** recommend or require any of the following? Select all that apply using an X. | | | |
|  |  | Recommended | Required | Not specified |
| 1.50.1 | Audited accuracy and/or third-party verification of **transition plans** |  |  |  |
| 1.50.2 | Entities disclose progress in implementing **transition plans** |  |  |  |
| 1.50.3 | Entities disclose their methodology for **scenario analysis** related to **transition planning** |  |  |  |
| **1.51** | Does the **policy tool** recommend or require **targeted entities** disclose any other climate-related information? Select all that apply using an X. | | | |
|  |  | Recommended | Required | Not specified |
| 1.51.1 | Climate-related opportunities |  |  | X |
| 1.51.2 | Remuneration based on achieving climate-related goals |  |  | X |
| 1.51.3 | Capital allocation and/or expenditure plans (in the context of climate change) |  |  | X |
| 1.51.4 | Data limitations of **scenario analyses** |  |  | X |
| 1.51.5 | ESG methodologies and criteria |  |  | X |
| 1.51.6 | Climate-related lobbying and/or policy engagement |  |  | X |
| 1.51.7 | **Locked-in emissions** or information on **emissive assets with long lifespans** |  |  | X |
| 1.51.8 | **Nature-related impacts** |  |  | X |
| 1.51.9 | **Just transition indicators** |  |  | X |
| **1.52.1** | Do the **targeted entities** for disclosing **climate-related opportunities** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.52.2** | Do the **targeted entities** for disclosing **remuneration based on achieving climate-related goals** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.52.3** | Do the **targeted entities** for disclosing **capital allocation and/or expenditure plans (in the context of climate change)** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.52.4** | Do the **targeted entities** for disclosing **data limitations of scenario analyses** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.52.5** | Do the **targeted entities** for disclosing ESG methodologies and criteria differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.52.6** | Do the **targeted entities** for disclosing **climate-related lobbying and/or policy engagement** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.52.7** | Do the **targeted entities** for disclosing **locked-in emissions** or information on **emissive assets with long lifespans** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.52.8** | Do the **targeted entities** for disclosing **nature-related impacts** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.52.9** | Do the **targeted entities** for disclosing **just transition indicators** differ from those entities identified in Q1.1 (Who is being targeted)?  If so, please describe the **targeted entities** and their thresholds for compliance, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | |
|  |  | | | |
| **1.53** | Describe the provisions in the **policy tool** recommending or requiring the **disclosure** of any other climate-related information identified above. | | | |
|  |  | | | |

## Section 1.3: Standards and Frameworks

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **1.54** | Does the **policy tool** require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply using an X. | | | |
|  |  | Required | Referenced | Neither required nor referenced |
| 1.54.1 | IFRS S1 |  |  | X |
| 1.54.2 | IFRS S2 |  |  | X |
| 1.54.3 | Task Force on Climate-related Financial **Disclosures** (TCFD) |  |  | X |
| 1.54.4 | GHG Protocol Corporate Accounting and Reporting Standard |  |  | X |
| 1.54.5 | GHG Protocol Corporate Value Chain (**Scope 3**) Accounting and Reporting Standard |  |  | X |
| 1.54.6 | CDP (formerly known as Climate **Disclosure** Project) reporting framework |  |  | X |
| 1.54.7 | International Integrated Reporting Framework |  |  | X |
| 1.54.8 | Global Reporting Initiative (GRI) |  |  | X |
| 1.54.9 | Sustainability Accounting Standards Board (SASB) |  |  | X |
| 1.54.10 | European Sustainability Reporting Standards (ESRS) |  |  | X |
| 1.54.11 | Taskforce on Nature-related Financial **Disclosures** (TNFD) |  |  | X |
| 1.54.12 | Partnership for Carbon Accounting Financials (PCAF) |  |  | X |
| 1.54.13 | Glasgow Financial Alliance for Net Zero (GFANZ) |  |  | X |
| 1.54.14 | Other | X |  |  |
| **1.55** | List **any other** standards, frameworks or guidelines integrated into or referred to within the **policy tool**. Please provide a **web-archived link** to each standard/framework/guideline listed. | | | |
|  | - Regulation (EU) 2018/1999 of 11 December 2018 on the Governance of the Energy Union and Climate Action.  Available at: <https://web.archive.org/web/20250627102406/https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02018R1999-20231120>  - Commission Implementing Regulation (EU) 2020/1208 of 7 August 2020 on the structure, format, procedures for submission and verification of information reported by Member States pursuant to Regulation (EU) 2018/1999.  Available at: <https://web.archive.org/web/20250627102710/https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02020R1208-20240514>  - Regulation (EU) 2018/842 of 30 May 2018 (Effort Sharing Regulation) setting binding annual national greenhouse gas emission targets for Member States for the period 2021–2030.  Available at: <https://web.archive.org/web/20250627102834/https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02018R0842-20230516>  - Fuel Emissions Trading Act (BEHG – Brennstoffemissionshandelsgesetz).  Available at: <https://web.archive.org/web/20250627103251/https://www.gesetze-im-internet.de/behg/>  - ISO 14064 (International Standard for GHG Emissions Quantification and Reporting).  - Directive 2003/87/EC (EU ETS Directive) and Commission Implementing Regulation (EU) 2018/2066.  Available at: <https://web.archive.org/web/20250627103500/https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02003L0087-20240301> and <https://web.archive.org/web/20250627103622/https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02018R2066-20250101>  - EU Non-Financial Reporting Directive – NFRD (2014/95/EU).  Available at: <https://web.archive.org/web/20250304032911/https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A32014L0095> | | | |
| **1.56** | Note any additional important information about the contribution of the **policy tool** to net zero alignment not captured in the above questions. If referencing **new sources** (i.e. not referenced in Question 2.1), provide a **web-archived link** to the source material. | | | |
|  |  | | | |

# Domain 2: Transition Planning

## Section 2.1: Who is being targeted?

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **2.1** | With regard to **transition planning**, which of the following entities are targeted through this **policy tool**? Identify each **targeted entity** using an X. | | | | |
|  |  | Mandatory | | Voluntary | Not targeted |
| 2.1.1 | Publicly-traded entities |  | |  |  |
| 2.1.2 | Private companies |  | |  |  |
| 2.1.3 | Financial institutions |  | |  |  |
| 2.1.4 | Small and medium-sized enterprises |  | |  |  |
| 2.1.5 | State-owned companies |  | |  |  |
| 2.1.6 | Not-for-profit organisations |  | |  |  |
| 2.1.7 | Government agencies and/or departments (supranational) |  | |  |  |
| 2.1.8 | Government agencies and/or departments (national) |  | |  |  |
| 2.1.9 | Government agencies and/or departments (regional – e.g. state, province, region, metropolitan region) |  | |  |  |
| 2.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) |  | |  |  |
| 2.1.11 | Government agencies and/or departments (unspecified) |  | |  |  |
| 2.1.12 | Sectoral actors (e.g. healthcare, utilities, education) |  | |  |  |
| 2.1.13 | Other |  | |  |  |
| 2.1.14 | If “Other” please clarify. | | | | |
|  |  | | | | |
| **2.2** | If “Financial institutions” selected in Q2.1, please identify the subset of actors to which the **policy tool** applies using an X against each actor. Otherwise, leave blank. | | | | |
|  |  | Mandatory | | Voluntary | Not targeted |
| 2.2.1 | Banks |  | |  |  |
| 2.2.2 | Non-Bank Financial Companies |  | |  |  |
| 2.2.3 | Insurance and Re-Insurance Categories |  | |  |  |
| 2.2.4 | Asset Managers |  | |  |  |
| 2.2.5 | Pension Funds |  | |  |  |
| 2.2.6 | Other |  | |  |  |
| 2.2.7 | If “Other” please clarify. | | | | |
|  |  | | | | |
| **2.3** | In cases where entities are targeted by sector, identify the sector to which the **policy tool** applies using an X against each sector.  If entities are not targeted by sector, please leave this question blank. | | | | |
|  |  | Mandatory | | Voluntary | Not applicable |
| 2.3.1 | Agriculture, forestry, and fishing |  | |  |  |
| 2.3.2 | Mining and quarrying |  | |  |  |
| 2.3.3 | Manufacturing |  | |  |  |
| 2.3.4 | Electricity, gas, steam, and air conditioning supply |  | |  |  |
| 2.3.5 | Water supply; sewerage; waste management and remediation activities |  | |  |  |
| 2.3.6 | Construction |  | |  |  |
| 2.3.7 | Wholesale and retail trade: repair of motor vehicles and motorcycles |  | |  |  |
| 2.3.8 | Transportation and storage |  | |  |  |
| 2.3.9 | Accommodation and food service activities |  | |  |  |
| 2.3.10 | Information and communication |  | |  |  |
| 2.3.11 | Financial and insurance activities |  | |  |  |
| 2.3.12 | Real estate activities |  | |  |  |
| 2.3.13 | Professional, scientific and technical activities |  | |  |  |
| 2.3.14 | Administrative and support service activities |  | |  |  |
| 2.3.15 | Public administration and defense; compulsory social security |  | |  |  |
| 2.3.16 | Education |  | |  |  |
| 2.3.17 | Human health and social work activities |  | |  |  |
| 2.3.18 | Arts, entertainment and recreation |  | |  |  |
| 2.3.19 | Other service activities |  | |  |  |
| 2.3.20 | Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use |  | |  |  |
| 2.3.21 | Activities of extraterritorial organizations and bodies |  | |  |  |
| 2.3.22 | Other |  | |  |  |
| 2.3.23 | If “Other” selected, please explain. | | | | |
|  |  | | | | |
| **2.4** | If necessary, please clarify any of the above answers to questions regarding the **targeted entities**.  For example, specify if duties vary across the **targeted entities**. | | | | |
|  |  | | | | |
| **2.5** | Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory. | | | | |
|  | Threshold type | Describe | | | |
| 2.5.1 | Minimum number of employees (Enter min number of full-time employees – FTEs) |  | | | |
| 2.5.2 | Minimum revenue (Enter minimum revenue) |  | | | |
| 2.5.3 | Minimum assets (Enter minimum assets) |  | | | |
| 2.5.4 | Minimum contract value (Enter minimum contract value) |  | | | |
| 2.5.5 | Entity is headquartered in the jurisdiction |  | | | |
| 2.5.6 | Other |  | | | |
| **2.6** | Can entities for whom compliance with the **policy tool** is mandatory opt out of the obligation (e.g. comply or explain)? Select the appropriate response using an X. | | | | |
| 2.6.1 | No |  | | | |
| 2.6.2 | Yes |  | | | |
| 2.6.3 | Not specified |  | | | |
| **2.7** | If yes, describe the available opt-out provisions, referencing the relevant section/ subsection/ paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **2.8** | What are the sanctions for non-compliance? Select all that apply using an X and describe in the next question. | | | | |
| 2.8.1 | Monetary fine |  | | | |
| 2.8.2 | Restriction on business activities |  | | | |
| 2.8.3 | Voiding or setting aside of contract |  | | | |
| 2.8.4 | Exclusion from government contracts |  | | | |
| 2.8.5 | Award of damages or compensation |  | | | |
| 2.8.6 | Penalty for senior managers |  | | | |
| 2.8.7 | Criminal penalties |  | | | |
| 2.8.8 | Not specified |  | | | |
| 2.8.9 | Not applicable (in the case of voluntary tools) |  | | | |
| 2.8.10 | Other |  | | | |
| **2.9** | Please describe the provisions within the policy pertaining to the types of sanctions against non-compliance selected above. | | | | |
|  |  | | | | |
| **2.10** | In the case of voluntary rules, is there evidence that this **policy tool** is being implemented?  For example, if follow up regulations are being developed, initiatives are being launched, funding is being allocated, etc.  Select the appropriate response using an X. | | | | |
| 2.10.1 | No known evidence of implementation | |  | | |
| 2.10.2 | Yes | |  | | |
| **2.11** | Briefly explain your answer to Q2.10. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  |  | | | | |
| **2.12** | In the case of mandatory rules, is there any evidence that the **policy tool** has ever been enforced?  For example, is there any evidence of regulatory disputes, sanctions, penalties for non-compliance, etc?  Select the appropriate response using an X. | | | | |
| 2.12.1 | No known evidence of enforcement | |  | | |
| 2.12.2 | Yes | |  | | |
| **2.13** | Briefly explain your answer to Q2.12, noting one to two exemplary cases of enforcement if relevant. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  |  | | | | |
| **2.14** | To your knowledge, has this **policy tool** ever been involved in litigation? This could include direct challenges to the **policy tool** or its inclusion in cases where it is being cited as a basis for challenging other regulations. Select the appropriate response using an X. | | | | |
| 2.14.1 | No known involvement in litigation | |  | | |
| 2.14.2 | Yes | |  | | |
| **2.15** | Briefly explain your answer to Q2.14. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  |  | | | | |

## Section 2.2: Disclosure of Plans and Targets

|  |  |  |
| --- | --- | --- |
| **2.16** | Are **targeted entities** recommended or required to publicly disclose climate-related targets or **transition plans**? Select the appropriate response using an X. | |
| 2.16.1 | No |  |
| 2.16.2 | Recommended |  |
| 2.16.3 | Required |  |
| **If recommended or required, please ensure you identify this as a policy tool relevant to climate-related disclosure and answer the supplemental questions on climate-related disclosure.** | | |

## Section 2.3: Target Setting

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **2.17** | Does the **policy tool** recommend or require **targeted entities have or develop** climate-related targets? Select the appropriate response using an X. | | | | |
| 2.17.1 | No |  | | | |
| 2.17.2 | Recommended |  | | | |
| 2.17.3 | Required |  | | | |
| **2.18** | Do the **targeted entities** for **having or developing climate-related targets** differ from those entities identified in Q2.1 (Who is being targeted)? If so, please describe, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | | |
|  |  | | | | |
| **If the answer to Q2.17 is “no,” then skip to question 2.33.** | | | | | |
| **2.19** | Which of the following targets or data related to targets does the **policy tool** recommend or require entities have or develop? Select all that apply using an X. | | | | |
|  |  | | Recommended | Required | Not specified |
| 2.19.1 | An absolute **emissions reductions** target | |  |  |  |
| 2.19.2 | An intensity-based **emissions reductions** target | |  |  |  |
| 2.19.3 | A net zero target | |  |  |  |
| 2.19.4 | Targets covering non-carbon GHG emissions | |  |  |  |
| 2.19.5 | A **Scope 3 emissions** target | |  |  |  |
| 2.19.6 | A target derived using a **sectoral decarbonisation approach** | |  |  |  |
| 2.19.7 | Targets for **renewable energy procurement** | |  |  |  |
| 2.19.8 | Targets for **fossil fuel phase down/phase out** | |  |  |  |
| 2.19.9 | Separate targets for **GHG offsets and/or removals** | |  |  |  |
| 2.19.10 | Targets or goals related to **climate adaptation** | |  |  |  |
| 2.19.11 | Targets or goals related to **nature and/or biodiversity** | |  |  |  |
| 2.19.12 | Targets or goals related to **just transition** | |  |  |  |
| 2.19.13 | Other targets | |  |  |  |
| **2.20** | Describe and reference the section/subsection/paragraph of the **policy tool** related to setting **the targets identified above.** | | | | |
|  |  | | | | |

## Section 2.4: GHG Emissions Reductions Targets

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **2.21** | Does the **policy tool** recommend or require entities **publicly report on their progress** in achieving their GHG **emissions reductions** targets? Select the appropriate response using an X. | | | | |
| 2.21.1 | No |  | | | |
| 2.21.2 | Recommended |  | | | |
| 2.21.3 | Required |  | | | |
| **2.22** | Does the **policy tool** specify a **scope of emissions** to be covered by the GHG **emissions reductions** target? Select the appropriate response using an X. | | | | |
| 2.22.1 | No |  | | | |
| 2.22.2 | Yes |  | | | |
| **2.23** | If yes, what is the recommended or required **scope of emissions** to be covered by the GHG emissions target? Select all that apply using an X. Otherwise, leave blank. | | | | |
|  |  | | | Recommended | Required |
| 2.23.1 | **Scope 1 emissions** | | |  |  |
| 2.23.2 | **Scope 2 emissions** | | |  |  |
| 2.23.3 | **Scope 3 emissions**, relevant or material | | |  |  |
| 2.23.4 | **Scope 3 emissions**, a specified proportion of coverage | | |  |  |
| 2.23.5 | **Scope 3 emissions**, all | | |  |  |
| **2.24** | What is the recommended or required year by which **GHG emissions reduction** targets should be met (e.g. net zero by 2050)? Select the appropriate response using an X. | | | | |
| 2.24.1 | Between 2030 and 2035 | |  | | |
| 2.24.2 | Between 2036 and 2040 | |  | | |
| 2.24.3 | Between 2041 and 2050 | |  | | |
| 2.24.4 | Other | |  | | |
| 2.24.5 | Not specified | |  | | |
| **2.25** | If “other” selected, please describe. | | | | |
|  |  | | | | |
| **2.26** | If recommended or required to set targets for non-carbon GHGs, which gases? Select all that apply using an X. Otherwise, leave blank. | | | | |
| 2.26.1 | Methane (CH₄) | |  | | |
| 2.26.2 | Nitrous oxide (N₂O) | |  | | |
| 2.26.3 | Hydrofluorocarbons (HFCs) | |  | | |
| 2.26.4 | Perfluorocarbons (PFCs) | |  | | |
| 2.26.5 | Sulphur hexafluoride (SF6) | |  | | |
| 2.26.6 | Nitrogen trifluoride (NF3) | |  | | |
| 2.26.7 | Carbon dioxide equivalent (CO₂e) | |  | | |
| 2.26.8 | Not specified | |  | | |
| **2.27** | Does the **policy tool** recommend or require entities have or develop interim **GHG emissions reductions** targets? Select the appropriate response using an X. | | | | |
| 2.27.1 | Not specified | |  | | |
| 2.27.2 | Recommended | |  | | |
| 2.27.3 | Required | |  | | |
| **2.28** | If “Recommended” or “Required” selected, please describe, and reference the relevant section/subsection/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **2.29** | What is the recommended or required **baseline year** from which progress towards targets is to be measured? Select the appropriate response using an X. | | | | |
| 2.29.1 | 1990-2000 | |  | | |
| 2.29.2 | 2001-2005 | |  | | |
| 2.29.3 | 2006-2010 | |  | | |
| 2.29.4 | 2011-2015 | |  | | |
| 2.29.5 | 2016-2020 | |  | | |
| 2.29.6 | Other | |  | | |
| 2.29.7 | Not specified | |  | | |
| **2.30** | Are entities recommended or required to disclose the methodologies by which they select **baseline years**? Select the appropriate response using an X. | | | | |
| 2.30.1 | Not specified | |  | | |
| 2.30.2 | Recommended | |  | | |
| 2.30.3 | Required | |  | | |
| **2.31** | Does the **policy tool** recommend or require any certifications or standards for the use of **offsetting or removals**? Select the appropriate response using an X. | | | | |
| 2.31.1 | Not specified | |  | | |
| 2.31.2 | Recommended | |  | | |
| 2.31.3 | Required | |  | | |
| **2.32** | If “recommended” or “required” please describe and reference the relevant section/subsection/paragraph of the **policy tool** related to certification standards for the use of **offsets and/or removals**. | | | | |
|  |  | | | | |
| **2.33** | Does the policy target make any other recommendations or requirements regarding the appropriate use of **offsets**? If so, please describe, and reference the relevant section/subsection/paragraph of the **policy tool**. | | | | |
|  |  | | | | |

## Section 2.5: Transition Planning

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **2.34** | Does the **policy tool** recommend or require **targeted entities** to have or develop a **transition plan**? Select the appropriate response using an X. | | | | |
| 2.34.1 | No |  | | | |
| 2.34.2 | Recommended |  | | | |
| 2.34.3 | Required |  | | | |
| **2.35** | Do the **targeted entities** for **having or developing a transition plan** differ from those entities identified in Q2.1 (Who is being targeted)? If so, please describe, making note of differences such as whether duties are recommended/voluntary rather than required/mandatory or whether thresholds for compliance are different for particular duties. | | | | |
|  |  | | | | |
| **If the answer to Q2.34 is “no,” then skip to Q2.43.** | | | | | |
| **2.36** | Does the **policy tool** recommend or require any of the following? Select all that apply using an X. | | | | |
|  |  | | Recommended | Required | Neither recommended nor required |
| 2.36.1 | A timeframe for the **transition plan** (e.g. 10-year plan, 20-year plan, etc) | |  |  |  |
| 2.36.2 | Key performance indicators (KPIs) for monitoring **transition plan** implementation | |  |  |  |
| 2.36.3 | Updates to the **transition plan** | |  |  |  |
| 2.36.4 | Third party verification and/or audited accuracy of the **transition plan** | |  |  |  |
| 2.36.5 | Identified methodology for **scenario analysis** | |  |  |  |
| 2.36.6 | Incorporation of climate change considerations into capital allocation and/or expenditure plans | |  |  |  |
| **2.37** | Describe the provisions of the **policy tool** recommending or requiring **targeted entities** to implement the duties identified above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **2.38** | Does the **policy tool** recommend or require entities to monitor progress in implementing their **transition plan**? Select the appropriate response using an X. | | | | |
| 2.38.1 | No |  | | | |
| 2.38.2 | Recommended |  | | | |
| 2.38.3 | Required |  | | | |
| **2.39** | If “Recommended” or “Required” selected, please describe the specific rules related to monitoring the implementation of **transition plans**, and reference the relevant section/subsection/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **2.40** | Does the **policy tool** recommend or require **targeted entities** align their engagement, lobbying, and/or governance practices with their targets and/or **transition plans**? Select the appropriate response using an X. | | | | |
| 2.40.1 | No |  | | | |
| 2.40.2 | Recommended |  | | | |
| 2.40.3 | Required |  | | | |
| **2.41** | If “recommend” or “require” selected, which of the following describes the **policy tool**’s prescription regarding entities engagement, lobbying, and/or governance practices. Select all that apply using an X. Otherwise, leave blank. | | | | |
|  |  | | | Recommended | Required |
| 2.41.1 | Value chain engagement | | |  |  |
| 2.41.2 | Investor engagement | | |  |  |
| 2.41.3 | Consumer engagement | | |  |  |
| 2.41.4 | Policy engagement and lobbying practices | | |  |  |
| 2.41.5 | Corporate governance structure for transition and verification | | |  |  |
| 2.41.6 | Climate-related financial incentives for employees and board members | | |  |  |
| 2.41.7 | Other | | |  |  |
| **2.42** | If any of the above selected, please describe and reference the section/subsection/paragraph of the **policy tool** relevant to aligning engagement, lobbying, and/or corporate governance to **transition plans**. | | | | |
|  |  | | | | |

## Section 2.6: Standards and Frameworks

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **2.43** | Does the **policy tool** require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply using an X. Otherwise, leave blank. | | | |
|  |  | Required | Referenced | Neither required nor referenced |
| 2.43.1 | IFRS S1 |  |  |  |
| 2.43.2 | IFRS S2 |  |  |  |
| 2.43.3 | Task Force on Climate-related Financial **Disclosures** (TCFD) |  |  |  |
| 2.43.4 | CDP (formerly known as Climate **Disclosure** Project) Technical Note: Reporting on Climate **Transition Plans** |  |  |  |
| 2.43.5 | International Integrated Reporting Framework |  |  |  |
| 2.43.6 | Global Reporting Initiative (GRI) |  |  |  |
| 2.43.7 | Sustainability Accounting Standards Board (SASB) |  |  |  |
| 2.43.8 | **Science Based Targets** initiative (SBTi) |  |  |  |
| 2.43.9 | **Science Based Targets** initiative (SBTi) Net Zero Standard |  |  |  |
| 2.43.10 | European Sustainability Reporting Standards (ESRS) |  |  |  |
| 2.43.11 | Other |  |  |  |
| **2.44** | List **any other** standards, frameworks or guidelines required by or referred to within the **policy tool**. Please provide a **web-archived link** to each standard/framework/guideline listed. | | | |
|  |  | | | |
| **2.45** | Note any additional important information about the contribution of the **policy tool** to net zero alignment not captured in the above questions. If referencing **new sources** (i.e. not referenced in Question 3), provide a **web-archived link** to the source material. | | | |
|  |  | | | |

# Domain 3: Public Procurement

## Section 3.1: Who is being targeted?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **3.1** | With regard to **public procurement**, which of the following entities are targeted through this **policy tool**? Identify each **targeted entity** using an X. | | | |
|  |  | Mandatory | Voluntary | Not targeted |
| 3.1.1 | Publicly-traded entities |  |  | X |
| 3.1.2 | Private companies |  |  | X |
| 3.1.3 | Financial institutions |  |  | X |
| 3.1.4 | Small and medium-sized enterprises |  |  | X |
| 3.1.5 | State-owned companies | X |  |  |
| 3.1.6 | Not-for-profit organisations |  |  | X |
| 3.1.7 | Government agencies and/or departments (supranational) |  |  | X |
| 3.1.8 | Government agencies and/or departments (national) | X |  |  |
| 3.1.9 | Government agencies and/or departments (regional – e.g. state, province, region, metropolitan region) |  |  | X |
| 3.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) |  |  | X |
| 3.1.11 | Government agencies and/or departments (unspecified) |  |  | X |
| 3.1.12 | Sectoral actors (e.g. healthcare, utilities, education) |  |  | X |
| 3.1.13 | Other | X |  |  |
| 3.1.14 | If “Other” please clarify. | | | |
|  | In principle, only the federal government. However, Section 13 of the Act stipulates that all public bodies must take into account the purpose of the Act and the objectives defined for its fulfilment when making plans and decisions. It is disputed whether federal states, municipalities and associations of municipalities are only bound by Section 13 (1) sentence 1 of the Act when implementing federal law or also when implementing state law.  Moreover, the KSG applies indirectly to private entities in key emitting sectors such as energy, industry, transport, buildings, and agriculture — insofar as it frames the regulatory environment and policy instruments to which these entities are subject. | | | |
| **3.2** | If “Financial institutions” selected in Q3.1, please identify the subset of actors to which the **policy tool** applies using an X against each actor. Otherwise, leave blank. | | | |
|  |  | Mandatory | Voluntary | Not targeted |
| 3.2.1 | Banks |  |  |  |
| 3.2.2 | Non-Bank Financial Companies |  |  |  |
| 3.2.3 | Insurance and Re-Insurance Categories |  |  |  |
| 3.2.4 | Asset Managers |  |  |  |
| 3.2.5 | Pension Funds |  |  |  |
| 3.2.6 | Other |  |  |  |
| 3.2.7 | If “Other” please clarify. | | | |
|  |  | | | |
| **3.3** | In cases where entities are targeted by sector, identify the sector to which the **policy tool** applies using an X against each sector.  If entities are not targeted by sector, please leave this question blank. | | | |
|  |  | Mandatory | Voluntary | Not applicable |
| 3.3.1 | Agriculture, forestry, and fishing |  |  |  |
| 3.3.2 | Mining and quarrying |  |  |  |
| 3.3.3 | Manufacturing |  |  |  |
| 3.3.4 | Electricity, gas, steam, and air conditioning supply |  |  |  |
| 3.3.5 | Water supply; sewerage; waste management and remediation activities |  |  |  |
| 3.3.6 | Construction |  |  |  |
| 3.3.7 | Wholesale and retail trade: repair of motor vehicles and motorcycles |  |  |  |
| 3.3.8 | Transportation and storage |  |  |  |
| 3.3.9 | Accommodation and food service activities |  |  |  |
| 3.3.10 | Information and communication |  |  |  |
| 3.3.11 | Financial and insurance activities |  |  |  |
| 3.3.12 | Real estate activities |  |  |  |
| 3.3.13 | Professional, scientific and technical activities |  |  |  |
| 3.3.14 | Administrative and support service activities |  |  |  |
| 3.3.15 | Public administration and defense; compulsory social security |  |  |  |
| 3.3.16 | Education |  |  |  |
| 3.3.17 | Human health and social work activities |  |  |  |
| 3.3.18 | Arts, entertainment and recreation |  |  |  |
| 3.3.19 | Other service activities |  |  |  |
| 3.3.20 | Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use |  |  |  |
| 3.3.21 | Activities of extraterritorial organizations and bodies |  |  |  |
| 3.3.22 | Other |  |  |  |
| 3.3.23 | If “Other” selected, please explain. | | | |
|  |  | | | |
| **3.4** | If necessary, please clarify any of the above answers to questions regarding the **targeted entities**.  For example, specify if duties vary across the **targeted entities**. | | | |
|  |  | | | |
| **3.5** | Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory. | | | |
|  | Threshold type | Describe | | |
| 3.5.1 | Minimum number of employees (Enter min number of full-time employees – FTEs) |  | | |
| 3.5.2 | Minimum revenue (Enter minimum revenue) |  | | |
| 3.5.3 | Minimum assets (Enter minimum assets) |  | | |
| 3.5.4 | Minimum contract value (Enter minimum contract value) |  | | |
| 3.5.5 | Entity is headquartered in the jurisdiction |  | | |
| 3.5.6 | Other |  | | |
| **3.6** | Can entities for whom compliance with the **policy tool** is mandatory opt out of the obligation (e.g. comply or explain)? Select the appropriate response using an X. | | | |
| 3.6.1 | No | X | | |
| 3.6.2 | Yes |  | | |
| 3.6.3 | Not specified |  | | |
| **3.7** | If yes, describe the available opt-out provisions, referencing the relevant section/ subsection/ paragraph of the **policy tool**. | | | |
|  | The Federal Climate Change Act (KSG) itself does not provide any opt-out mechanism. However, under Section 1 (3) AVV Klima, certain federal ministries may set limited exceptions for the AVV Klima’s requirements in specific contexts (e.g. national security, building safety, foreign operations). These exceptions apply to procurement processes and do not affect compliance with the KSG. | | | |
| **3.8** | What are the sanctions for non-compliance? Select all that apply using an X and describe in the next question. | | | |
| 3.8.1 | Monetary fine | X | | |
| 3.8.2 | Restriction on business activities |  | | |
| 3.8.3 | Voiding or setting aside of contract |  | | |
| 3.8.4 | Exclusion from government contracts |  | | |
| 3.8.5 | Award of damages or compensation |  | | |
| 3.8.6 | Penalty for senior managers |  | | |
| 3.8.7 | Criminal penalties |  | | |
| 3.8.8 | Not specified | X | | |
| 3.8.9 | Not applicable (in the case of voluntary tools) |  | | |
| 3.8.10 | Other |  | | |
| **3.9** | Describe the sanctions for non-compliance selected above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  | While the KSG does not specify formal sanctions for non-compliance, several indirect enforcement mechanisms exist:  - Private companies may face fines and higher carbon prices under related emissions trading and carbon pricing systems.  - The KSG’s requirements apply to public entities, particularly federal ministries and subordinate agencies.  - Corrective Action Requirements: Under Section 9a KSG, if two consecutive projection reports indicate that the 2030 national target will not be met, the Federal Government must adopt corrective measures, including revised planning by relevant ministries.  - Budgetary and Political Consequences: Ministries may face budget reallocation and political consequences for failing to comply with the KSG.  - Expert Council Scrutiny: The independent Expert Council on Climate Issues (Section 12 KSG) can recommend stronger corrective measures if the current approach is deemed insufficient to meet legal targets.  - Legal and Constitutional Pressure: Citizens and organizations can file lawsuits to enforce compliance, potentially resulting in court-mandated climate action.  - EU and International Sanctions: Germany may face penalties from the EU or international bodies if it fails to meet broader climate obligations. | | | |
| **3.10** | In the case of voluntary rules, is there evidence that this **policy tool** is being implemented?  For example, if follow up regulations are being developed, initiatives are being launched, funding is being allocated, etc.  Select the appropriate response using an X. | | | |
| 3.10.1 | No known evidence of implementation |  | | |
| 3.10.2 | Yes |  | | |
| **3.11** | Briefly explain your answer to Q3.10. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | |
|  |  | | | |
| **3.12** | If the case of mandatory rules, is there any evidence that the **policy tool** has ever been enforced?  For example, is there any evidence of regulatory disputes, sanctions, penalties for non-compliance, etc?  Select the appropriate response using an X. | | | |
| 3.12.1 | No known evidence of enforcement |  | | |
| 3.12.2 | Yes | X | | |
| **3.13** | Briefly explain your answer to Q3.12, noting one to two exemplary cases of enforcement if relevant. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | |
|  | Yes and no, it is a process that should be completed by 2030.  - Programme on climate protection issued by the Federal Government 2023 (Klimaschutzprogramm der Bundesregierung 2023) according to Section 9 of the Law: <https://web.archive.org/web/20240425215401/https://www.bmwk.de/Redaktion/DE/Downloads/klimaschutz/20231004-klimaschutzprogramm-der-bundesregierung.pdf?__blob=publicationFile&v=10>  - Report on climate protection issued by the Federal Government (Klimaschutzbericht) according to Section 10 of the Law.  - A federal procurement court indicated that climate considerations may be part of considerations justifying a procurement body's decision to choose a certain procurement procedure over another. (BKartA Bonn 2. Vergabekammer des Bundes, Beschluss vom 29.02.2024 - VK 2 - 17/24).  - However, enforcement or rather the relevance of the Section 13 KSG in practice remains generally rather underwhelming (not just in relation to public procurement).  - Lüneburg Higher Administrative Court, decision of 7.5.2024 (7 MS 83/23): As part of the overall consideration of the planning approval procedure, global climate protection and the objectives of the Act must be taken into account as public interests. In accordance with Section 13 (1) sentence 1 of the Act, the planning approval authority must calculate or forecast the CO2 emissions of the project. In doing so, the scope is to be assessed on the basis of the justifiable expense, but in particular also the consequences with regard to the climate targets of the KSG. | | | |
| **3.14** | To your knowledge, has this **policy tool** ever been involved in litigation? This could include direct challenges to the **policy tool**, or its inclusion in cases where it is being cited as a basis for challenging other regulations.  Select the appropriate response using an X. | | | |
| 3.14.1 | No known involvement in litigation |  | | |
| 3.14.2 | Yes | X | | |
| **3.15** | Briefly explain your answer to Q3.14. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | |
|  | - Federal Constitutional Court (BVerfG), Judgment of 24 March 2021 – 1 BvR 2656/18: The Court ruled that the original version of the KSG was partially unconstitutional for failing to sufficiently protect the fundamental rights of future generations by not specifying sufficient emission reduction pathways beyond 2030.  - Higher Administrative Court of Lüneburg (OVG Lüneburg), Decision of 7 May 2024 – 7 MS 83/23: The Court held that authorities must take into account the objectives of the KSG (Section 13 (1)) when evaluating the environmental impact of infrastructure projects, including forecasting CO₂ emissions. | | | |

## Section 3.2: Procurement Cycle

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **3.16** | Does the **policy tool** allow, recommend, or require the alignment of **public procurement** spending with national and/or subnational climate targets? Select the appropriate response using an X. | | | | |
| 3.16.1 | No | |  | | |
| 3.16.2 | Allowed and/or recommended | |  | | |
| 3.16.3 | Required | | X | | |
| **3.17** | If allowed, recommended, or required, describe the obligation to align **public procurement** spending with national and/or subnational climate targets, referencing the relevant section/subsection/paragraph of the **policy tool**. | | | | |
|  | The general climate consideration requirement in Section 13 (1) KSG requires public bodies to consider the purpose of the Act (Section 1 KSG, i.e. reach the national and European climate goals based on the Paris Agreement) and the objectives determined to achieve it (i.e. the national emissions reduction objectives, Section 3, 3a and 4 KSG) in their planning and decision-making.  The scope of covered decisions is thereby very broad and encompasses any climate-relevant decision in which the relevant authority has a degree of discretion regarding its decision and/or its interpretation of applicable law/regulation.  Section 13 (1) sentence 3 and Section 13 (2) KSG adds a more stringent climate consideration requirement for the planning, selection and realisation of investments and procurement by federal entities. Next to having to consider the contribution to the purpose and objective of the Act as per Section 13 (1) KSG, relevant bodies have (where multiple alternatives exist) to select the option through which life cycle emissions reduction can be achieved at the lowest cost (Section 13 (2) sentence 2 KSG). The most “climate-friendly” option is therefore preferred only when it is also the most cost-efficient. Additional expenses should not be disproportionate to their contribution to greenhouse gas reduction (Section 13 (2) sentence 3 KSG). The avoidance or production of emissions has to integrate the cost-benefit analysis through a CO2-price tag, whose floor (currently 45€/ton of CO2 equivalent) is fixed by Section 10 (2) Brennstoff-Emissionshandelsgesetz (Fuel Emissions Trading Act).  Section 13 KSG remains very broad in this regard – the administrative regulation AVV Klima details the requirements for federal procurement. | | | | |
| **3.18** | Does the **policy tool** set targets in relation to **climate-aligned public procurement**? Select all that apply using an X. | | | | |
|  |  | Allowed/ recommended | | Required | Not specified |
| 3.18.1 | A minimum percentage of tenders/contracts which must include **climate-related criteria** |  | |  | X |
| 3.18.2 | A minimum number of **climate-related criteria** to be included in purchases/tenders |  | |  | X |
| 3.18.3 | A minimum value of **procurement** spend which must include **climate-related criteria** |  | |  | X |
| 3.18.4 | A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope) |  | |  | X |
| 3.18.5 | Targets for the reduction of fossil fuel energy consumption associated with tenders/contracts |  | |  |  |
| 3.18.6 | Targets for the **procurement** of products which have a third-party sustainability certification/ ecolabel/ voluntary sustainability standard |  | |  | X |
| 3.18.7 | Other |  | | X |  |
| **3.19** | If “other” selected, describe and reference the section/subsection/paragraph of the **policy tool** relevant to other **climate-aligned procurement** targets. | | | | |
|  | In the context of procurements, the federal administration must take into account Section 15 KSG. According to Section 15 (2) KSG, climate neutrality of the federal administration is to be achieved, in particular, through energy savings, through the efficient provision, conversion, use and storage of energy and through the efficient use of renewable energy sources and the selection of the most climate-friendly modes of transport. In this context, care shall be taken to ensure the efficient use of natural resources. When planning, selecting and implementing investments and when purchasing at the federal level, the federal authorities must use a CO2 price, at least the minimum price or fixed price applicable in accordance with Section 10 (2) of the Fuel Emissions Trading Act, to avoid or cause greenhouse gas emissions, Section 13 (1) sentence 2 KSG. When planning, selecting and implementing investments and purchasing, the federal government examines how this can contribute to achieving the national climate protection goals in accordance with Section 3. If several implementation options are possible, then, in consideration of other relevant criteria related to the objective of the respective measure, preference should be given to those with which the goal of reducing greenhouse gas emissions over the entire life cycle of the measure can be achieved at the lowest cost. Additional expenses should not be disproportionate to their contribution to reducing greenhouse gases. If procurement regulations apply, these must be observed, Section 13 (2) KSG.  If the federal government applies economic efficiency criteria, comparative considerations must be based on a life-cycle cost analysis, including both the costs and savings over the entire life of the procurement measure (Section 13 (3) KSG). | | | | |
| **3.20** | Does the **policy tool** make recommendations or allowances or set requirements related to climate change mitigation at the **procurement** planning stage? Select all that apply using an X. | | | | |
|  |  | Allowed/ recommended | | Required | Not specified |
| 3.20.1 | Procuring entities consider climate change mitigation and/or GHG **emissions reductions** goals when defining their **procurement** needs |  | | X |  |
| 3.20.2 | Procuring entities have a strategy, plan, or policy regarding the alignment of **procurement** practices with climate objectives |  | |  | X |
| 3.20.3 | Procuring entities set aside a portion of their **procurement** budgets for **climate-aligned procurement** |  | |  | X |
| 3.20.4 | Procuring entities include emissions from **procuremen**t in their carbon budget |  | |  | X |
| 3.20.5 | Procuring entities follow guidance on calculating **procurement**-related emissions |  | |  |  |
| 3.20.6 | Procuring entities inform and/or consult with market actors in advance of publishing the formal call for tenders, in relation to climate considerations (i.e. **pre-procurement** consultation, engagement, or dialogue) |  | |  | X |
| 3.20.7 | Other allowances, recommendations or requirements related to climate change mitigation or GHG emissions at the **procurement** planning stage |  | |  | X |
| **3.21** | Describe the provisions in the **policy tool** recommending or requiring **targeted entities** to fulfil duties identified above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  | Pursuant to Section 13 (1) sentence 1 KSG, bodies discharging public duties shall give due consideration to the purposes of the KSG and the targets set for its implementation, i.e. the target to reduce emissions of greenhouse gases according to Section 3 KSG.  For this purpose, pursuant to Section 13 (2) KSG, when planning, selecting and making investments and procurements, the Federation shall examine how each of these operations can contribute to the achievement of the national climate targets specified in Section 3 KSG. Where there are two or more implementation options, preference shall be given, after balancing against other relevant criteria pertaining to the objective of the respective measure, to the option or options with which the aim of reducing greenhouse gas emissions over the whole lifecycle of the measure can be achieved at the lowest cost. Additional expenditure may not be disproportionate to the additional contribution to greenhouse gas reduction.  Section 2 AVV Klima further specifies that procuring entities have to conduct a necessity and economic feasibility analysis as part of the pre-procurement procedure. This includes an analysis of whether a "climate-friendly" option exists for the procurement need and where applicable, a most energy-efficient option. The analysis has to, if possible, determine the life cycle energy efficiency and include a forecast on life cycle GHG emissions. Where applicable, procuring entities have to consider whether the repair of an exisiting product, the purchase of a pre-used product or rent or leasing of a product constitute a climate/environmentally-friendlier mode of procurement than the purchase of a new product.  KSG: Does not specifically mandate procuring entities to have a strategy, plan, or policy for aligning procurement practices with climate objectives.  German Public Procurement Law: Provides the framework for incorporating environmental and climate criteria into procurement but does not explicitly require a strategy or policy for alignment with climate objectives (GWB Section 97, VgV Section 2).  EU GPP Guidelines: Recommend integrating climate and environmental criteria into procurement practices.  National Climate Strategy: Encourages the alignment of procurement and other government policies with climate goals.  In conclusion, while the KSG does not set specific obligations for procuring entities to have a strategy or policy for aligning procurement with climate objectives, related regulations and guidelines in Germany and the EU provide a framework for integrating environmental and climate considerations into procurement practices. The broader national and EU climate strategies emphasize the importance of incorporating sustainability into all areas of government activity, including procurement.  Not specified: Carbon dioxide (CO2).  The Klimaschutzgesetz (KSG) itself does not specifically address the obligations for procuring entities to inform or consult with market actors in advance of publishing a formal call for tenders with respect to climate considerations. The KSG focuses primarily on setting national targets for greenhouse gas emissions reduction and the responsibilities of federal ministries to meet these targets.  However, the principles of pre-procurement consultation and engagement with market actors are typically covered under broader public procurement regulations and guidelines that integrate climate considerations.  Pre-Procurement Consultation: Under German public procurement law, specifically the Gesetz gegen Wettbewerbsbeschränkungen (GWB) and the Vergabeverordnung (VgV), procuring entities can engage in preliminary market consultations. These consultations are intended to gather information on the market and obtain feedback on proposed procurement procedures, including those related to climate and environmental criteria.  References:   * GWB Section 97: Allows for the consideration of environmental and social criteria in procurement and enables preliminary consultations with the market. * VgV Section 8: Provides for the possibility of conducting market consultations to prepare and refine procurement requirements. | | | | |
| **If procuring entities are recommended or required to have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives, answer Q3.22-3.28. If not, skip to Q3.29.** | | | | | |
| **3.22** | Must the strategy, plan, or policy regarding the alignment of **procurement** practices with climate objectives be published? Select the appropriate response using an X. | | | | |
| 3.22.1 | Not specified | X | | | |
| 3.22.2 | Yes |  | | | |
| **3.23** | If “yes,” is there a central publication point? Select the appropriate response using an X. | | | | |
| 3.23.1 | Not specified |  | | | |
| 3.23.2 | Yes |  | | | |
| **3.24** | If “yes,” describe. | | | | |
|  |  | | | | |
| **3.25** | Does the **policy tool** specify the **scope of emissions** to be covered by the **procurement** rule? Select all that apply using an X. | | | | |
| 3.25.1 | **Scope 1 emissions** |  | | | |
| 3.25.2 | **Scope 2 emissions** |  | | | |
| 3.25.3 | **Scope 3 emissions**, relevant or material |  | | | |
| 3.25.4 | **Scope 3 emissions**, a specified proportion of coverage |  | | | |
| 3.25.5 | **Scope 3 emissions**, all |  | | | |
| 3.25.6 | Not specified | X | | | |
| **3.26** | If needed, provide further clarification to the above answer. | | | | |
|  |  | | | | |
| **3.27** | In the case of procuring agencies that follow guidance on calculating **procurement**-related emissions, does the **policy tool** identify an agency or organization which advises upon calculation of emissions from **procurement**, and/or audits these calculations? Select the appropriate response using an X. | | | | |
| 3.27.1 | Not specified |  | | | |
| 3.27.2 | Yes | X | | | |
| **3.28** | If yes, describe the identified agency and/or organization, referencing the relevant section/subsection/paragraph of the **policy tool**. | | | | |
|  | * These provisions establish that the UBA is the designated technical authority for emissions accounting in the context of federal public procurement, particularly regarding lifecycle GHG emissions forecasts: Section 2 (1) sentence 2 AVV Klima; * Section 4 (4) sentence 4 AVV Klima. | | | | |

## Section 3.3: Life-cycle or Whole-life Costing

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **3.29** | Does the **policy tool** allow, recommend, or require any of the following with regard to life cycle and/or whole life costing? Select all that apply using an X. | | | |
|  |  | Allow and/or recommend | Require | Not specified |
| 3.29.1 | The use of **life-cycle/whole-life costing** to capture climate-related impacts (e.g. energy or fuel consumption, monetized emissions or other environmental costs, end-of-life costs, etc) |  | X |  |
| 3.29.2 | The application of **life-cycle /whole-life costing** to certain types of contracts or tenders |  |  | X |
| 3.29.3 | A methodology or tool for the calculation of **life-cycle /whole-life costs** |  |  | X |
| **3.30** | Describe the provisions recommending or requiring **targeted entities** to follow criteria with regard to life cycle and/or whole life costing identified above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  | Procuring entities have to conduct a necessity and economic feasibility analysis as part of the pre-procurement procedure. This includes an analysis of whether a "climate-friendly" option exists for the procurement need and where applicable, a most energy-efficient option. The analysis has to, if possible, determine the life cycle energy efficiency and include a forecast on life cycle GHG emissions. Where applicable, procuring entities have to consider whether the repair of an existing product, the purchase of a pre-used product or rent or leasing of a product constitute a climate/environmentally-friendlier mode of procurement than the purchase of a new product. The forecasted GHG emissions have to be priced in based on a CO2-price, whose minimum is determined by law (Section 10 (2) BEHG) In the planning, selection and implementation of investments and in procurement, the Federal Government shall examine how it can contribute to achieving the national climate protection targets in accordance with Section 3 KSG. If several implementation options are possible, preference shall be given to those that can achieve the goal of reducing greenhouse gas emissions at the lowest cost over the entire life cycle of the measure, taking into account other relevant criteria relating to the goal of the respective measure. Additional costs should not be disproportionate to their contribution to greenhouse gas reduction. Insofar as provisions of public procurement law are applicable, these must be observed (Section 13 (2) KSG). | | | |

## Section 3.4: Tendering or Solicitation Stage

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **3.31** | Does the **policy tool** make allowances, recommendations or set requirements at the tendering or solicitation stage? Select all that apply using an X and describe in the next question. | | | |
|  |  | Allowed/recommended | Required | Not specified |
| 3.31.1 | **Exclusion or debarment grounds** based on compliance with climate obligations |  |  | X |
| 3.31.2 | Qualification or **selection criteria** related to climate change | X |  |  |
| 3.31.3 | Including climate or environmental considerations when calculating value for money, including through the use of **life-cycle or whole-life costing** |  | X |  |
| 3.31.4 | **Technical specifications** (e.g. setting minimum levels of energy efficiency or maximum product carbon emissions) |  | X |  |
| 3.31.5 | **Contract award criteria** or value for money evaluation frameworks (e.g. minimum scores/performance levels under **climate-related criteria**, preferences for climate or sustainable products) |  | X |  |
| 3.31.6 | Other **procurement** stage allowances, recommendations or requirements |  | X |  |
| **3.32** | Describe the provisions recommending or requiring **targeted entities** to set requirements at the tendering or solicitation stage identified above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  | * The policy tool recommends and, in some cases, requires contracting authorities to integrate climate-related considerations at the tendering or solicitation stage through several mechanisms: Pursuant to Section 13 (3) KSG   When cost-effectiveness criteria are applied, costs and savings arising for the Federation over the entire lifecycle of the investment or procurement in question shall be the basis of any comparison.   * Section 4 (4) AVV Klima: To determine the most economically sound offer, procuring entities have to consider life-cycle cost, including environmental externalities and GHG emissions based on the legally determined CO2 price minimum (Section 10 (2) BEHG). Exceptions are made for when the determination of life-cycle cost including GHG emissions is not possible with reasonable effort. * Section 4 (5) AVV Klima: Procuring entities are required to demand from tenderers information necessary for the assessment of life-cycle impacts, including: life-cycle energy consumption; GHG emissions across the product/service life cycle; where relevant, an analysis of minimised life-cycle costs. * Section 4 (7) AVV Klima: Additional sustainability criteria are encouraged, particularly in relation to the circular economy and resource conservation (Ressourcenschutz). These are to be considered in parallel to the evaluation criteria provided under general public procurement law (e.g. GWB, VgV). | | | |

## Section 3.5: Exclusion or Debarment Grounds

|  |  |  |  |
| --- | --- | --- | --- |
| **3.33** | Does the policy specify the nature of **exclusion or debarment grounds** related to climate change obligations? Select all that apply using an X and describe in the next question. | | |
|  |  | Not specified | Yes |
| 3.33.1 | Absence of convictions/prosecutions for climate and/or environmental offences | X |  |
| 3.33.2 | Requirements linked to climate-responsible business conduct, e.g. adequate supply chain transparency (including **Scope 3 emissions** inventory), **GHG emissions reductions** targets, climate-related **transition plans**, etc. | X |  |
| 3.33.3 | Poor performance and/or failure to evidence progress on corporate climate and environmental policies | X |  |
| 3.33.4 | Requirements related to past performance, e.g. absence of contracts Ih have been terminated on climate or environmental grounds | X |  |
| 3.33.5 | Other | X |  |
| **3.34** | Describe the provisions which specify the nature of **exclusion or debarment grounds** related to climate change obligations identified above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | |
|  |  | | |

## Section 3.6: Qualification or Selection Criteria

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **3.35** | Does the **policy tool** make allowances, recommendations or set requirements related to supplier qualifications and/or **selection criteria**? Select all that apply using an X and describe in the next question. | | | |
|  |  | Allow/ recommend | Require | Not specified |
| 3.35.1 | Previous experience related to climate-relevant aspects of the contract |  |  | X |
| 3.35.2 | Existence of net zero targets or commitments |  |  | X |
| 3.35.3 | Record of climate-related **disclosures** |  |  | X |
| 3.35.4 | Climate-related **transition plan** in place |  |  | X |
| 3.35.5 | Staff training or qualifications linked to climate change mitigation and/or sustainability |  |  | X |
| 3.35.6 | Corporate systems or certifications linked to climate change and/or sustainability |  |  | X |
| 3.35.7 | Environmental and/or risk-based due diligence procedures |  |  | X |
| 3.35.8 | Corporate systems or certifications linked to climate change and/or sustainability (e.g. an environmental management system or supply chain management system) |  |  | X |
| 3.35.9 | Participation in national or international climate initiatives (e.g.: Race to Zero, SBTi, CDP) |  |  | X |
| 3.35.10 | Other |  |  | X |
| **3.36** | Describe the provisions recommending or requiring **targeted entities** to set requirements related to supplier qualifications and/or **selection criteria** identified above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  | Section 4 (3) AVV Klima (and Section 4.2. Annex 2) allows the procuring entity to (where relevant in relation to the object of the tender) require that tenderers comply with certain environmental management standards. Relevant certifications are notably the EMAS-certification and where relevant for energy management measures, the certification pursuant to ISO Norm 50001 in relation to energy management systems. | | | |

## Section 3.7: Technical specifications

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **3.37** | Does the **policy tool** make allowances, recommendations or set requirements related to **technical specifications** at the tendering or solicitation stage? Select all that apply using an X and describe in the next question. | | | |
|  |  | Allow/ recommend | Require | Not specified |
| 3.37.1 | Energy efficiency | X |  |  |
| 3.37.2 | Product carbon emissions |  |  | X |
| 3.37.3 | Carbon **disclosure** or reporting requirements |  |  | X |
| 3.37.4 | An absolute or intensity-based emissions cap |  |  | X |
| 3.37.5 | Percentage of energy from renewable sources |  |  | X |
| 3.37.6 | Percentage of recycled materials (e.g. paper, concrete) | X |  |  |
| 3.37.7 | Use of low or zero-carbon energy/ fuel technology (e.g. electric vehicles, heat pumps, solar panels) |  |  | X |
| 3.37.8 | Production methods (e.g. organic food or textiles, cold-mix asphalt, deforestation-free products) |  |  | X |
| 3.37.9 | End-of-life requirements (e.g. reuse, recycling, anaerobic digestion) |  |  | X |
| 3.37.10 | Availability of life-cycle assessment (LCA) data |  |  | X |
| 3.37.11 | Third-party certification/ecolabels | X |  |  |
| 3.37.12 | Supply chain considerations |  |  | X |
| 3.37.13 | Other | X |  |  |
| **3.38** | Describe the provisions recommending or requiring **targeted entities** to set requirements related to **technical specifications** at the tendering or solicitation stage identified above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  | Annex 1 AVV Klima sets out a blacklist of (in principle) non-procurable items (more related to the stage of determining procurement needs). | | | |

## Section 3.8: Contract Performance

|  |  |  |
| --- | --- | --- |
| **3.39** | Does the **policy tool** make allowances, recommendations or set requirements at the **contract performance** stage (e.g. contract clauses, key performance indicators or conditions which must be included to monitor and report on emissions or other metrics)? Select the appropriate response using an X. | |
| 3.39.1 | Not specified | X |
| 3.39.2 | Allowed and/or recommended |  |
| 3.39.3 | Required |  |
| **3.40** | Describe the recommendations, allowances, and/or requirements set at the **contract performance** stage**,** referencing the relevant section/subsection/paragraph of the **policy tool**. | |
|  | Section 4 (6) AVV Klima: Procuring entities shall impose (if possible and reasonable in light of the object of the tender) certain contractual performance conditions to ensure compliance with the goals of the administrative regulation and the Federal Climate Change Act.  Section 4.4 Annex 2: May include requiring environmental management measures, certifications. In relation to contracts for the supply of goods, conditions may include recyclable packaging, collection of waste or of devices after the end of their use, training of the tenderers staff in climate-related aspects. | |
| **3.41** | Does the **policy tool** include allowances, recommendations or requirements to monitor and/or report upon **climate-aligned procurement**? Select the appropriate response using an X. | |
| 3.41.1 | No |  |
| 3.41.2 | Allowed and/or recommended | X |
| 3.41.3 | Required |  |
| **3.42** | Describe the recommendations, allowances, and/or requirements to monitor and/or report upon **climate-aligned procurement**, identifying whether there is a central publication point. | |
|  | While the KSG and AVV Klima do not impose a binding reporting obligation, they contain recommendations for monitoring climate-relevant aspects of procurement, including life-cycle analyses and documentation of CO2 impacts. Section 14 (1) KSG also establishes a coordinating body (KKB) to support this process administratively. | |

## Section 3.9: Standards and Frameworks

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **3.43** | Does the **policy tool** require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply using an X. | | | |
|  |  | Required | Referenced | Neither required nor referenced |
| 3.43.1 | Paris Agreement |  | X |  |
| 3.43.2 | The jurisdiction’s Nationally Determined Contribution (NDC) |  | X |  |
| 3.43.3 | IFRS S1 |  |  | X |
| 3.43.4 | IFRS S2 |  |  | X |
| 3.43.5 | Task Force on Climate-related Financial **Disclosures** (TCFD) |  |  | X |
| 3.43.6 | GHG Protocol Corporate Accounting and Reporting Standard |  |  | X |
| 3.43.7 | GHG Protocol Corporate Value Chain (**Scope 3**) Accounting and Reporting Standard |  |  | X |
| 3.43.8 | CDP (formerly known as Climate Disclosure Project) reporting framework |  |  | X |
| 3.43.9 | **Science Based Targets** initiative (SBTi) |  |  | X |
| 3.43.10 | **Science Based Targets** initiative (SBTi) Net Zero Standard |  |  | X |
| 3.43.11 | United Nations Sustainable Development Goals (SDGs) |  |  | X |
| 3.43.12 | ISO 20400 Sustainable Procurement |  |  | X |
| 3.43.13 | EU Green Public Procurement criteria and guidance |  |  | X |
| 3.43.14 | UNEP Sustainable Public Procurement Implementation Guidelines |  |  | X |
| 3.43.15 | OECD MAPS - Supplementary Module on Sustainable Public Procurement |  |  | X |
| 3.43.16 | Asian Development Bank Guidelines for Sustainable Procurement |  |  | X |
| 3.43.17 | African Development Bank Sustainable Public Procurement Guidance Note |  |  | X |
| 3.43.18 | Inter-American Development Bank Green Procurement Guidelines |  |  | X |
| 3.43.19 | EDBR Project Requirements/Environmental and Social Action Plan |  |  | X |
| 3.43.20 | World Bank Environmental and Social Framework |  |  | X |
| 3.43.21 | Other ISO standards |  |  | X |
| 3.43.22 | Other |  |  | X |
| **3.44** | List **any other** standards, frameworks or guidelines required by or referred to within the **policy tool**. Please provide a **web-archived link** to each standard/framework/guideline listed. | | | |
|  | When planning, selecting and implementing investments and in procurement at the federal level, a CO2 price must be applied to enable a cost-benefit assessment of life-cycle GHG emissions. While the KSG does not itself define the applicable CO2 price, administrative guidance (e.g. AVV Klima) refers to the minimum or fixed price under Section 10 (2) of the Fuel Emissions Trading Act.  Explicitly referenced or integrated standards/frameworks in the KSG:  - EU Regulation (EU) 2018/842 (Effort Sharing Regulation);  - Regulation (EU) 2018/1999 on the Governance of the Energy Union;  - Regulation (EU) 2021/1119 (European Climate Law), available at: <https://web.archive.org/web/20250626141901/https://eur-lex.europa.eu/legal-content/en/TXT/PDF/?uri=CELEX:32021R1119> | | | |
| **3.45** | Note any additional important information about the contribution of the **policy tool** to net zero alignment not captured in the above questions. If referencing **new sources** (i.e. not referenced in Question 3), provide a **web-archived link** to the source material. | | | |
|  | Section 13 KSG has a very broad scope and requires climate considerations to integrate every decision-making process of entities carrying out public duties. However, its practical effectiveness has been unclear if not underwhelming. | | | |

# Domain 4: Carbon Credits

## Section 4.1: Who is being targeted?

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **4.1** | With regard to **carbon credits**, which of the following entities are targeted through this **policy tool**? Identify each **targeted entity** using an X. | | | | | | |
|  |  | Mandatory | | | | Voluntary | Not targeted |
| 4.1.1 | Publicly-traded entities |  | | | |  |  |
| 4.1.2 | Private companies |  | | | |  |  |
| 4.1.3 | Financial institutions |  | | | |  |  |
| 4.1.4 | Small and medium-sized enterprises |  | | | |  |  |
| 4.1.5 | State-owned companies |  | | | |  |  |
| 4.1.6 | Not-for-profit organisations |  | | | |  |  |
| 4.1.7 | Government agencies and/or departments (supranational) |  | | | |  |  |
| 4.1.8 | Government agencies and/or departments (national) |  | | | |  |  |
| 4.1.9 | Government agencies and/or departments (regional – e.g. state, province, region, metropolitan region) |  | | | |  |  |
| 4.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) |  | | | |  |  |
| 4.1.11 | Government agencies and/or departments (unspecified) |  | | | |  |  |
| 4.1.12 | Sectoral actors (e.g. healthcare, utilities, education) |  | | | |  |  |
| 4.1.13 | Other |  | | | |  |  |
| 4.1.14 | If “Other” please clarify. | | | | | | |
|  |  | | | | | | |
| **4.2** | If “Financial institutions” selected in Q16, please identify the subset of actors to which the **policy tool** applies using an X against each actor. Otherwise, leave blank. | | | | | | |
|  |  | Mandatory | | | | Voluntary | Not targeted |
| 4.2.1 | Banks |  | | | |  |  |
| 4.2.2 | Non-Bank Financial Companies |  | | | |  |  |
| 4.2.3 | Insurance and Re-Insurance Categories |  | | | |  |  |
| 4.2.4 | Asset Managers |  | | | |  |  |
| 4.2.5 | Pension Funds |  | | | |  |  |
| 4.2.6 | Other |  | | | |  |  |
| 4.2.7 | If “Other” please clarify. | | | | | | |
|  |  | | | | | | |
| **4.3** | In cases where entities are targeted by sector, identify the sector to which the **policy tool** applies using an X against each sector.  If entities are not targeted by sector, please leave this question blank. | | | | | | |
|  |  | Mandatory | | | | Voluntary | Not applicable |
| 4.3.1 | Agriculture, forestry, and fishing |  | | | |  |  |
| 4.3.2 | Mining and quarrying |  | | | |  |  |
| 4.3.3 | Manufacturing |  | | | |  |  |
| 4.3.4 | Electricity, gas, steam, and air conditioning supply |  | | | |  |  |
| 4.3.5 | Water supply; sewerage; waste management and remediation activities |  | | | |  |  |
| 4.3.6 | Construction |  | | | |  |  |
| 4.3.7 | Wholesale and retail trade: repair of motor vehicles and motorcycles |  | | | |  |  |
| 4.3.8 | Transportation and storage |  | | | |  |  |
| 4.3.9 | Accommodation and food service activities |  | | | |  |  |
| 4.3.10 | Information and communication |  | | | |  |  |
| 4.3.11 | Financial and insurance activities |  | | | |  |  |
| 4.3.12 | Real estate activities |  | | | |  |  |
| 4.3.13 | Professional, scientific and technical activities |  | | | |  |  |
| 4.3.14 | Administrative and support service activities |  | | | |  |  |
| 4.3.15 | Public administration and defense; compulsory social security |  | | | |  |  |
| 4.3.16 | Education |  | | | |  |  |
| 4.3.17 | Human health and social work activities |  | | | |  |  |
| 4.3.18 | Arts, entertainment and recreation |  | | | |  |  |
| 4.3.19 | Other service activities |  | | | |  |  |
| 4.3.20 | Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use |  | | | |  |  |
| 4.3.21 | Activities of extraterritorial organizations and bodies |  | | | |  |  |
| 4.3.22 | Other |  | | | |  |  |
| 4.3.23 | If “Other” selected, please explain. | | | | | | |
|  |  | | | | | | |
| **4.4** | If necessary, please clarify any of the above answers to questions regarding the **targeted entities**.  For example, specify if duties vary across the **targeted entities**. | | | | | | |
|  |  | | | | | | |
| **4.5** | Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory. | | | | | | |
|  | Threshold type | | Describe | | | | |
| 4.5.1 | Minimum number of employees (Enter min number of full-time employees – FTEs) | |  | | | | |
| 4.5.2 | Minimum revenue (Enter minimum revenue) | |  | | | | |
| 4.5.3 | Minimum assets (Enter minimum assets) | |  | | | | |
| 4.5.4 | Minimum contract value (Enter minimum contract value) | |  | | | | |
| 4.5.5 | Entity is headquartered in the jurisdiction | |  | | | | |
| 4.5.6 | Other | |  | | | | |
| **4.6** | Can entities for whom compliance with the **policy tool** is mandatory opt out of the obligation (e.g. comply or explain)? Select the appropriate response using an X. | | | | | | |
| 4.6.1 | No | |  | | | | |
| 4.6.2 | Yes | |  | | | | |
| 4.6.3 | Not specified | |  | | | | |
| **4.7** | If yes, describe the available opt-out provisions, referencing the relevant section/ subsection/ paragraph of the **policy tool**. | | | | | | |
|  |  | | | | | | |
| **4.8** | What are the sanctions for non-compliance? Select all that apply using an X and describe in the next question. | | | | | | |
| 4.8.1 | Monetary fine | | | |  | | |
| 4.8.2 | Restriction on business activities | | | |  | | |
| 4.8.3 | Voiding or setting aside of contract | | | |  | | |
| 4.8.4 | Exclusion from government contracts | | | |  | | |
| 4.8.5 | Award of damages or compensation | | | |  | | |
| 4.8.6 | Penalty for senior managers | | | |  | | |
| 4.8.7 | Criminal penalties | | | |  | | |
| 4.8.8 | Not specified | | | |  | | |
| 4.8.9 | Not applicable (in the case of voluntary tools) | | | |  | | |
| 4.8.10 | Other | | | |  | | |
| **4.9** | Describe the sanctions for non-compliance selected above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | |
|  |  | | | | | | |
| **4.10** | In the case of voluntary rules, is there evidence that this **policy tool** is being implemented? Select the appropriate response using an X.  For example, if follow up regulations are being developed, initiatives are being launched, funding is being allocated, etc. | | | | | | |
| 4.10.1 | No known evidence of implementation | | |  | | | |
| 4.10.2 | Yes | | |  | | | |
| **4.11** | Briefly explain your answer to Q4.10. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | |
|  |  | | | | | | |
| **4.12** | If the case of mandatory rules, is there any evidence that the **policy tool** has ever been enforced? Select the appropriate response using an X.  For example, is there any evidence of regulatory disputes, sanctions, penalties for non-compliance, etc? | | | | | | |
| 4.12.1 | No known evidence of enforcement | | |  | | | |
| 4.12.2 | Yes | | |  | | | |
| **4.13** | Briefly explain your answer to Q4.12, noting one to two exemplary cases of enforcement if relevant. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | |
|  |  | | | | | | |
| **4.14** | To your knowledge, has this **policy tool** ever been involved in litigation? This could include direct challenges to the **policy tool**, or its inclusion in cases where it is being cited as a basis for challenging other regulations.  Select the appropriate response using an X. | | | | | | |
| 4.14.1 | No known involvement in litigation | | |  | | | |
| 4.14.2 | Yes | | |  | | | |
| **4.15** | Briefly explain your answer to Q4.14. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | |
|  |  | | | | | | |

## Section 4.2: Purpose/Goal of the Policy

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Please answer all questions in Sections 4.2 and 4.3.**  **Answers to Section 4.4 are conditional on your response to Q4.16 below. Please follow the instructions in Q4.16 below.** | | | | | | |
| **4.16** | Which of the following best describes the goals and/or functions of the **policy tool**? Select all that apply using an X. | | | | | |
| 4.16.1 | Criteria for **carbon credit** generation and/or **eligibility** (Please answer all questions in [Section 4.4.1](#_Section_4.4.1:_Criteria)) | | | |  | |
| 4.16.2 | **Carbon credit** usage in **compliance markets** and/or **voluntary markets** (Please answer all questions in [Section 4.4.2](#_Section_4.4.2:_Carbon)) | | | |  | |
| 4.16.3 | Operationalization of the **Paris Agreement Article 6** provisions as they apply to **carbon credits** (Please answer all questions in [Section 4.4.3](#_Section_4.4.3:_Operationalizing)) | | | |  | |
| 4.16.4 | Exchange of **carbon credits** as a financial instrument (Please answer all questions in [Section 4.4.4](#_Section_4.4.4:_Exchange)) | | | |  | |
| 4.16.5 | Other | | | |  | |
| **4.17** | If “Other” is selected above, please describe the goals and/or functions of the **policy tool**. | | | | | |
|  |  | | | | | |
| **4.18** | Which types of credits are specified in the **policy tool**? Select all that apply using an X. | | | | | |
|  |  | Allowed | Encouraged | Discouraged | | Not specified |
| 4.18.1 | Carbon avoidance or reduction credits (e.g. avoiding deforestation, improving fuel efficiency, reducing fossil-fuel use) |  |  |  | |  |
| 4.18.2 | Carbon removal credits (nature-based) (e.g. afforestation projects, restoring ecosystems) |  |  |  | |  |
| 4.18.3 | Carbon removal credits (technological) (e.g. direct air capture and storage (DACCS), bioenergy carbon capture and storage (BECCS)) |  |  |  | |  |
| 4.18.4 | Other approaches to crediting (e.g. **jurisdictional REDD+**) |  |  |  | |  |
| **4.19** | If “Other” is selected above, please describe the types of credits allowed, encouraged or discouraged in the **policy tool**. | | | | | |
|  |  | | | | | |

## Section 4.3: Governance of Carbon Credits

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Please answer all questions in this section.** | | | | | | |
| **4.20** | Does the **policy tool** recommend or require the use of a **registry** to track the issuance, trading and/or retirement of **carbon credits**? Select all that apply using an X. | | | | | |
|  |  | Required | | | Recommended | Not specified |
| 4.20.1 | Creates its own public **registry** |  | | |  |  |
| 4.20.2 | **Gold Standard** |  | | |  |  |
| 4.20.3 | **Verra** |  | | |  |  |
| 4.20.4 | **Climate Action Reserve (CAR)** |  | | |  |  |
| 4.20.5 | **American Carbon Registry (ACR)** |  | | |  |  |
| 4.20.6 | Other(s) |  | | |  |  |
| **4.21** | Describe the requirements set by the **policy tool** with regard to the use of a **registry**, referencing the relevant section/subsection/paragraph of the **policy tool**. If the **policy tool** specifies the use of a **registry**, please provide the name, specific section/subsection/paragraph of the **policy tool** that references the **registry**, and its **web-archived link**. | | | | | |
|  |  | | | | | |
| **4.22** | Does the **policy tool** allow for the international trading of **carbon credits**? Select the appropriate response using an X. | | | | | |
| 4.22.1 | Yes | |  | | | |
| 4.22.2 | No | |  | | | |
| 4.22.3 | Not specified | |  | | | |
| **4.23** | In addition to any use of standards set by private registries identified in Q4.20, does the **policy tool** recommend or require any measures for avoiding **double counting** of **carbon credits**? Select all that apply using an X. | | | | | |
|  |  | Required | | | Recommended | Not specified |
| 4.23.1 | **Carbon credits** traded must be transparently listed in a **registry** (to avoid double issuance and retirement) |  | | |  |  |
| 4.23.2 | Provisions that prevent transfer, retirement or cancellation of a **carbon credit** once it has been cancelled or retired once (to prevent double use) |  | | |  |  |
| 4.23.3 | Procedure to keep or cancel the **carbon credit** when the emission reduction activity is claimed by more than one entity (to avoid double claiming of the **carbon credit**) |  | | |  |  |
| 4.23.4 | **Corresponding adjustments** to ensure that credits traded internationally are not **double counted** in the host and buyer jurisdictions |  | | |  |  |
| 4.23.5 | **Double counting** mentioned but with no additional specification |  | | |  |  |
| 4.23.6 | Other(s) |  | | |  |  |
| **4.24** | Provide supplemental information about the provisions in the **policy tool** to prevent **double counting** of **carbon credits**, referencing and/or describing the relevant section/subsection/paragraph of the **policy tool** related to **double counting** of **carbon credits**. | | | | | |
|  |  | | | | | |
| **4.25** | Does the **policy tool** recommend or require how the financial revenues raised from the generation and/or trade of **carbon credits** can or must be used? Select all that apply using an X. | | | | | |
|  |  | Required | | | Recommended | Not specified |
| 4.25.1 | Benefit-sharing arrangements with impacted communities |  | | |  |  |
| 4.25.2 | Administration and maintenance of the carbon market system |  | | |  |  |
| 4.25.3 | Using revenues for other environmental, developmental, or social objectives |  | | |  |  |
| 4.25.4 | Other(s) |  | | |  |  |
| **4.26** | Provide supplemental information about your response above how the financial revenues generated by trading **carbon credits** can or must be used, referencing and describing the relevant section/subsection/paragraph of the **policy tool** related to revenue generation from **carbon credits**. | | | | | |
|  |  | | | | | |
| **4.27** | Does the **policy tool** describe any grievance redress mechanisms/dispute resolution mechanisms (e.g. to resolve disputes between host communities and project developers or other stakeholders)? Select the appropriate response using an X. | | | | | |
| 4.27.1 | Yes | | |  | | |
| 4.27.2 | No | | |  | | |
| **4.28** | If “Yes” is selected above, please describe the grievance redress mechanisms/dispute resolution mechanisms, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | |
|  |  | | | | | |

## Section 4.4: Policy goal-specific questions

### Section 4.4.1: Criteria for Carbon Credits Generation and/or Eligibility

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Please answer all questions in this section if you identified the goal(s) of this policy as setting the “criteria for carbon credit generation and/or eligibility” in Q4.16.** | | | | | | | | |
| **4.29** | Does the policy recommend or require the use of a specific crediting mechanism’s methodology or standard to generate the **carbon credit** or qualify it as eligible for particular purposes (i.e. for compliance or voluntary markets)? Select all that apply using an X. | | | | | | | |
|  |  | | Required | | | Recommended | | Not specified |
| 4.29.1 | Its own public/govt/national standard or methodology | |  | | |  | |  |
| 4.29.2 | **Verra** | |  | | |  | |  |
| 4.29.3 | **Gold Standard** | |  | | |  | |  |
| 4.29.4 | **Integrity Council for the Voluntary Carbon Market (ICVCM)** | |  | | |  | |  |
| 4.29.5 | **Climate Action Reserve (CAR)** | |  | | |  | |  |
| 4.29.6 | **American Carbon Registry (ACR)** | |  | | |  | |  |
| 4.29.7 | Clean Development Mechanism (CDM) | |  | | |  | |  |
| 4.29.8 | Paris Aligned Crediting Mechanism | |  | | |  | |  |
| 4.29.9 | **CDR-specific Registry** (Puro, Isometric etc) | |  | | |  | |  |
| 4.29.10 | Other(s) | |  | | |  | |  |
| **4.30** | In addition to any standards referred to in Q4.29, does the **policy tool** set recommendations or requirements regarding the third-party certification of **carbon credits**? (e.g. qualifications, standards, conflict of interest (in cases where the certifier is hired by the project developer), etc.) Select the appropriate response using an X. | | | | | | | |
| 4.30.1 | Required | | |  | | | | |
| 4.30.2 | Recommended | | |  | | | | |
| 4.30.3 | Not specified | | |  | | | | |
| **4.31** | [If Q4.30 = “Recommended” or “Required”] Describe the recommendations or requirements regarding the third-party certification of **carbon credits**, referencing the relevant section/subsection/paragraph of the **policy tool**. | | | | | | | |
|  |  | | | | | | | |
| **4.32** | In addition to the use of standards identified in Q4.29, does the policy include specific provisions that require or recommend that **carbon credits** should fulfil the principle of **additionality**? [**Additionality** refers to the fact that the **emissions reductions or removals** would not have occurred without the (expected) revenue from selling the **carbon credits**.] Select all that apply using an X. | | | | | | | |
|  |  | | Required | | | Recommended | | Not specified |
| 4.32.1 | Detailed “**barrier analysis**” to describe financial, institutional, informational, technological and other barriers, to evidence **carbon credits** are vital to overcome those barriers. | |  | | |  | |  |
| 4.32.2 | Detailed “**market penetration/common practices**” assessment to demonstrate **carbon credits** are relevant to the diffusion of technologies, services and practices | |  | | |  | |  |
| 4.32.3 | Detailed “**investment analysis**” to demonstrate financial necessity of **carbon credit** revenues | |  | | |  | |  |
| 4.32.4 | **Use of dynamic baselines** to determine **additionality** | |  | | |  | |  |
| 4.32.5 | Principle of **additionality** recommended or required, but without additional specification | |  | | |  | |  |
| 4.32.6 | Other(s) | |  | | |  | |  |
| **4.33** | Please provide supplemental information about the provisions pertaining to **additionality** in the **policy tool**, referencing the relevant section/subsection/paragraph of the **policy tool**. | | | | | | | |
|  |  | | | | | | | |
| **4.34** | In addition to the use of standards identified in Q4.29, how does the **policy tool** require or recommend that **carbon credits** should take into consideration the principle of **permanence**? [**Permanence** refers to the **emissions reductions or removals** resulting from the **carbon credit**-generated activity being “permanent” or not reversible.] Select all that apply using an X. | | | | | | | |
|  |  | Required | | | Recommended | | Not specified | |
| 4.34.1 | Carbon **emissions avoided or removed** should remain sequestered for a minimum number of years [Please specify the minimum number of years below in Q4.35] |  | | |  | |  | |
| 4.34.2 | Only **carbon credits** of a certain type with lower **reversal risk** allowed (e.g. engineered **emissions reductions and removals**) allowed |  | | |  | |  | |
| 4.34.3 | Principle of **permanence** recommended or required, but without additional specifications |  | | |  | |  | |
| 4.34.4 | Other(s) |  | | |  | |  | |
| **4.35** | **[If response to 4.34.1 = Recommended or Required]** Please specify the minimum number of years for which carbon **emissions avoided or removed** should remain sequestered to fulfil the **permanence** criteria]. **[For all other options]** Please provide supplemental information about the provisions related to the principle of **permanence** in the **policy tool**, referencing the relevant section/subsection/paragraph of the **policy tool**. | | | | | | | |
|  |  | | | | | | | |
| **4.36** | In addition to the use of standards identified in Q4.20, does the **policy tool** **outline remedial measures in the case of reversal of credits**? (Reversal refers to instances in which carbon stored by a project is later emitted, resulting in no cumulative change in atmospheric carbon over time.)  Select all that apply using an X. | | | | | | | |
|  |  | | Required | | | Recommended | | Not specified |
| 4.36.1 | Maintain a buffer pool of **carbon credits** to replace or compensate for credits that have been reversed | |  | | |  | |  |
| 4.36.2 | Monitor the **reversal risk** from credits for a specified number of years | |  | | |  | |  |
| 4.36.3 | Insurance mechanisms to safeguard against **reversal risk** | |  | | |  | |  |
| 4.36.4 | Only **carbon credits** of a certain type with lower **reversal risk** allowed (e.g. engineered **emissions reductions and removals**) allowed | |  | | |  | |  |
| 4.36.5 | **reversal risk** mentioned in the **policy tool**, but with no additional details | |  | | |  | |  |
| 4.36.6 | Other(s) | |  | | |  | |  |
| **4.37** | Provide supplemental information about the remedial measures described in the **policy tool** to address reversal of credits, referencing and/or describing the relevant section/subsection/paragraph of the **policy tool** related to reversal of credits. | | | | | | | |
|  |  | | | | | | | |
| **4.38** | In addition to the use of standards identified in Q4.29, does the **policy tool** outline criteria for the quantification of **emission reduction or removals** resulting from **carbon credit**-generating projects? (e.g. Guidance on conservativeness of the baseline, reference to specific standards or best practices to quantify emissions per project methodologies). Select the appropriate response using an X. | | | | | | | |
| 4.38.1 | Yes | | |  | | | | |
| 4.38.2 | No, **policy tool** does not set any rules related to quantification of emissions | | |  | | | | |
| **4.39** | If “Yes” is selected above, please describe the policy provisions pertaining to the quantification of **emissions reductions or removals** in the policy text, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | | |
|  |  | | | | | | | |
| **4.40** | In addition to the use of standards identified in Q4.29, does the **policy tool** specify criteria regarding the social integrity of **carbon credit**-generating projects? Select all that apply using an X. | | | | | | | |
|  |  | | Required | | | Recommended | | Not specified |
| 4.40.1 | Prior consultations with impacted communities | |  | | |  | |  |
| 4.40.2 | **Free Prior and Informed Consent (FPIC)** from indigenous and local communities in case of land-based projects | |  | | |  | |  |
| 4.40.3 | Consideration of **co-benefits** to communities from projects generating **carbon credits** | |  | | |  | |  |
| 4.40.4 | Project alignment with sustainable development goals | |  | | |  | |  |
| 4.40.5 | **Policy tool** mentions social integrity of **carbon credits**, but with no additional details | |  | | |  | |  |
| 4.40.6 | Other(s) | |  | | |  | |  |
| **4.41** | Provide supplemental information about how the **policy tool** does or does not safeguard the social integrity of **carbon credits**. Please reference the relevant section/ subsection/ paragraph of the **policy tool** related to social integrity criteria for credits. | | | | | | | |
|  |  | | | | | | | |

### Section 4.4.2: Carbon Credit Usage in Compliance Market and Voluntary Carbon Market

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Please answer all questions in this section if you identified the goal(s) of this policy as “Carbon credit usage in compliance market and/or voluntary carbon market” in Q4.16.** | | | | | | |
| **Compliance Market** | | | | | | |
| **4.42** | Can **carbon credits** be used by entities to **offset** their obligations on the **compliance market**? Select all that apply using an X. | | | | | |
| 4.42.1 | To **offset** obligations imposed by a **carbon tax** | | | |  | |
| 4.42.2 | To **offset** obligations imposed by an **ETS** or cap-and-trade policy | | | |  | |
| 4.42.3 | Other(s) | | | |  | |
| 4.42.4 | Not applicable | | | |  | |
| **4.43** | [If answer to Q4.42 is a, b, c] If specified in the **policy tool**, what is the maximum proportion of an entity’s emissions that can be **offset** by purchasing **carbon credits**? Please describe below. | | | | | |
|  |  | | | | | |
| **4.44** | Which types of credits are allowed/permitted to **offset** compliance costs? Select all that apply using an X. | | | | | |
| 4.44.1 | Credits generated domestically only | | |  | | |
| 4.44.2 | Credits generated domestically or internationally | | |  | | |
| 4.44.3 | Credits meeting other **eligibility** criteria (Please specify below in Q4.45 and fill in responses to Section 4.3.2, if required) | | |  | | |
| 4.44.4 | Not specified | | |  | | |
| **4.45** | [If response to Q4.44 is 4.44.3 = “Credits meeting other **eligibility** criteria”] Please specify succinctly other criteria which credits permitted to be used in **compliance markets** are required to fulfil. Please reference the relevant section/subsection/paragraph of the **policy tool** mentioning the types of **carbon credits** permitted for use.    *If these criteria pertain to credit attributes such as the use of credits generated using certain methodologies or* ***crediting standards****, please also fill out Section 4.3.2. However, if you have already completed section 4.3.2 because this policy tool also provides guidance on the generation of credits, please contact the Hub.* | | | | | |
|  |  | | | | | |
| **Voluntary Carbon Market** | | | | | | |
| **4.46** | Does the **policy tool** set guidelines/standards/principles for entities engaged in the trading of credits in the **voluntary carbon market**? Select the appropriate response using an X. | | | | | |
| 4.46.1 | No | |  | | | |
| 4.46.2 | Yes | |  | | | |
| **4.47** | [If Q4.46 = Yes] Provide supplemental information about how the identified **policy tool** regulates entities engaged in the trading of credits in the **voluntary carbon market**, referencing and/or describing the relevant section/subsection/paragraph of the **policy tool**. | | | | | |
|  |  | | | | | |
| **4.48** | Does the **policy tool** provide any guidance about the types of credits that can/should be used in the **voluntary carbon market**? Please specify the criteria succinctly here, referencing the relevant section/sub-section/paragraph of the **policy tool**.    *If these criteria pertain to credit attributes such as the use of credits generated using certain methodologies or* ***crediting standards****, please also fill out Section 4.3.2. However, if you have already completed section three because this policy tool also provides guidance on the generation of credits, please contact the Hub.* | | | | | |
|  |  | | | | | |
| **4.49** | Does the **policy tool** mention any of the following initiatives or standards of integrity and good practices for the use of credits? Select all that apply using an X. | | | | | |
|  |  | Required | | Recommended | | Not specified |
| 4.49.1 | Creates its own standards of integrity and good practices for the use of credits in voluntary market |  | |  | |  |
| 4.49.2 | **Voluntary Carbon Markets Integrity (VCMI) Initiative** |  | |  | |  |
| 4.49.3 | **Tropical Forest Integrity Guide** |  | |  | |  |
| 4.49.4 | **Oxford Principles for Net Zero Carbon Alignment** |  | |  | |  |
| 4.49.5 | **IETA Guidelines for High Integrity Use of Carbon Markets** |  | |  | |  |
| 4.49.6 | **IUCN Global Standard for nature-based Solutions** |  | |  | |  |
| 4.49.7 | **The 7 Cancun Safeguards for REDD+** |  | |  | |  |
| 4.49.8 | **Science Based Targets** Initiative (SBTi) |  | |  | |  |
| 4.49.9 | Other(s) |  | |  | |  |
| **4.50** | List any other standards, frameworks or guidelines integrated into or referred to within the **policy tool**. Please provide a **web-archived link** to each standard/framework/guideline listed. | | | | | |
|  |  | | | | | |
| **4.51** | In addition to the use of standards identified in Q4.49, does the **policy tool** recommend or require social integrity criteria that credits must fulfil to be used in the compliance or voluntary market? Select all that apply using an X. | | | | | |
|  |  | Required | | Recommended | | Not specified |
| 4.51.1 | Prior consultations with impacted communities |  | |  | |  |
| 4.51.2 | **Free Prior and Informed Consent (FPIC)** from indigenous and local communities in case of land-based projects |  | |  | |  |
| 4.51.3 | Consideration of **co-benefits** to communities from projects generating **carbon credits** |  | |  | |  |
| 4.51.4 | Project alignment with sustainable development goals |  | |  | |  |
| 4.51.5 | **Policy tool** mentions social integrity of **carbon credits**, but with no additional details |  | |  | |  |
| 4.51.6 | Other(s) |  | |  | |  |
| **4.52** | If “Other(s)” is selected above, please describe the social integrity criteria specified in the **policy tool**, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | |
|  |  | | | | | |

### Section 4.4.3: Operationalizing Paris Agreement Article 6 provisions as they apply to carbon credits

|  |  |  |
| --- | --- | --- |
| **Please answer all questions in this section if you identified the goal(s) of this policy as “Operationalizing Paris Agreement Article 6 provisions as they apply to carbon credits” in Q4.16.** | | |
| **4.53** | To which **Article 6** mechanisms does the **policy tool** indicate/include compliance? Select all that apply using an X. | |
| 4.53.1 | **Article 6.2 (Bilateral Trading of Internationally Transferred Mitigation Outcomes (ITMOs))** |  |
| 4.53.2 | **Article 6.4** **(Paris Agreement Crediting Mechanism)** |  |
| 4.53.3 | **Article 6.8** **(Other Non-Market Measures)** |  |
| 4.53.4 | Other(s) |  |
| 4.53.5 | Not specified |  |
| **4.54** | Provide supplemental information about your response above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | |
|  |  | |

### Section 4.4.4: Exchange of Carbon Credits as a Financial Instrument

|  |  |  |
| --- | --- | --- |
| **Please answer all questions in this section if you identified the goal(s) of this policy as “Exchange of carbon credits as a financial instrument” in Q4.16.** | | |
| **4.55** | Does the **policy tool** regulate the trading or intermediation of **carbon credits** as a financial instrument? Select all that apply using an X. | |
| 4.55.1 | Describes a **carbon exchange** where **carbon credits** can be bought and sold |  |
| 4.55.2 | Describes the legal status of **carbon credits** as a financial instrument |  |
| 4.55.3 | Describes what type of credits can be traded on the **carbon exchange** (compliance credits, **voluntary carbon market** credits, international trading of **carbon credits**, etc) |  |
| 4.55.4 | Other(s) |  |
| 4.55.5 | Not specified |  |
| **4.56** | Provide supplemental information about how the **policy tool** regulates the trading and intermediation of **carbon credits**, referencing the relevant section/sub-section/paragraph of the **policy tool**. | |
|  |  | |
| **4.57** | Provide supplemental information about how the **policy tool** ensures the market integrity or exchange of credits. Please reference the relevant section/sub-section/paragraph of the **policy tool**. | |
|  |  | |
| **4.58** | Note any additional important information about the **policy tool** not captured in the above questions. If referencing **new sources**, provide a **web-archived link** to the source material. | |
|  |  | |

# Domain 5: Prudential Tools

## Section 5.1: Who is being targeted?

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **5.1** | With regard to **prudential rules**, which of the following entities are targeted through this **policy tool**? Identify each **targeted entity** using an X. | | | | | | |
|  |  | | | Mandatory | Voluntary | | Not targeted |
| 5.1.1 | Publicly-traded entities | | |  |  | |  |
| 5.1.2 | Private companies | | |  |  | |  |
| 5.1.3 | Financial institutions | | |  |  | |  |
| 5.1.4 | Small and medium-sized enterprises | | |  |  | |  |
| 5.1.5 | State-owned companies | | |  |  | |  |
| 5.1.6 | Not-for-profit organisations | | |  |  | |  |
| 5.1.7 | Government agencies and/or departments (supranational) | | |  |  | |  |
| 5.1.8 | Government agencies and/or departments (national) | | |  |  | |  |
| 5.1.9 | Government agencies and/or departments (regional – e.g. state, province, region, metropolitan region) | | |  |  | |  |
| 5.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) | | |  |  | |  |
| 5.1.11 | Government agencies and/or departments (unspecified) | | |  |  | |  |
| 5.1.12 | Sectoral actors (e.g. healthcare, utilities, education) | | |  |  | |  |
| 5.1.13 | Other | | |  |  | |  |
| 5.1.14 | If “Other” please clarify. | | | | | | |
|  |  | | | | | | |
| **5.2** | If “Financial institutions” selected in Q16, please identify the subset of actors to which the **policy tool** applies using an X against each actor. Otherwise, leave blank. | | | | | | |
|  |  | | | Mandatory | Voluntary | | Not targeted |
| 5.2.1 | Banks | | |  |  | |  |
| 5.2.2 | Non-Bank Financial Companies | | |  |  | |  |
| 5.2.3 | Insurance and Re-Insurance Categories | | |  |  | |  |
| 5.2.4 | Asset Managers | | |  |  | |  |
| 5.2.5 | Pension Funds | | |  |  | |  |
| 5.2.6 | Other | | |  |  | |  |
| 5.2.7 | If “Other” please clarify. | | | | | | |
|  |  | | | | | | |
| **5.3** | In cases where entities are targeted by sector, identify the sector to which the **policy tool** applies using an X against each sector.  If entities are not targeted by sector, please leave this question blank. | | | | | | |
|  |  | | | Mandatory | Voluntary | | Not applicable |
| 5.3.1 | Agriculture, forestry, and fishing | | |  |  | |  |
| 5.3.2 | Mining and quarrying | | |  |  | |  |
| 5.3.3 | Manufacturing | | |  |  | |  |
| 5.3.4 | Electricity, gas, steam, and air conditioning supply | | |  |  | |  |
| 5.3.5 | Water supply; sewerage; waste management and remediation activities | | |  |  | |  |
| 5.3.6 | Construction | | |  |  | |  |
| 5.3.7 | Wholesale and retail trade: repair of motor vehicles and motorcycles | | |  |  | |  |
| 5.3.8 | Transportation and storage | | |  |  | |  |
| 5.3.9 | Accommodation and food service activities | | |  |  | |  |
| 5.3.10 | Information and communication | | |  |  | |  |
| 5.3.11 | Financial and insurance activities | | |  |  | |  |
| 5.3.12 | Real estate activities | | |  |  | |  |
| 5.3.13 | Professional, scientific and technical activities | | |  |  | |  |
| 5.3.14 | Administrative and support service activities | | |  |  | |  |
| 5.3.15 | Public administration and defense; compulsory social security | | |  |  | |  |
| 5.3.16 | Education | | |  |  | |  |
| 5.3.17 | Human health and social work activities | | |  |  | |  |
| 5.3.18 | Arts, entertainment and recreation | | |  |  | |  |
| 5.3.19 | Other service activities | | |  |  | |  |
| 5.3.20 | Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use | | |  |  | |  |
| 5.3.21 | Activities of extraterritorial organizations and bodies | | |  |  | |  |
| 5.3.22 | Other | | |  |  | |  |
| 5.3.23 | If “Other” selected, please explain. | | | | | | |
|  |  | | | | | | |
| **5.4** | If necessary, please clarify any of the above answers to questions regarding the **targeted entities**.  For example, specify if duties vary across the **targeted entities**. | | | | | | |
|  |  | | | | | | |
| **5.5** | Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory. | | | | | | |
|  | Threshold type | Describe | | | | | |
| 5.5.1 | Minimum number of employees (Enter min number of full-time employees – FTEs) |  | | | | | |
| 5.5.2 | Minimum revenue (Enter minimum revenue) |  | | | | | |
| 5.5.3 | Minimum assets (Enter minimum assets) |  | | | | | |
| 5.5.4 | Minimum contract value (Enter minimum contract value) |  | | | | | |
| 5.5.5 | Entity is headquartered in the jurisdiction |  | | | | | |
| 5.5.6 | Other |  | | | | | |
| **5.6** | Can entities for whom compliance with the **policy tool** is mandatory opt out of the obligation (e.g. comply or explain)? Select the appropriate response using an X. | | | | | | |
| 5.6.1 | No |  | | | | | |
| 5.6.2 | Yes |  | | | | | |
| 5.6.3 | Not specified |  | | | | | |
| **5.7** | If yes, describe the available opt-out provisions, referencing the relevant section/ subsection/ paragraph of the **policy tool**. | | | | | | |
|  |  | | | | | | |
| **5.8** | What are the sanctions for non-compliance? Select all that apply using an X and describe in the text field below. Select all that apply using an X. | | | | | | |
| 5.8.1 | Monetary fine | | | | |  | |
| 5.8.2 | Restriction on business activities | | | | |  | |
| 5.8.3 | Voiding or setting aside of contract | | | | |  | |
| 5.8.4 | Exclusion from government contracts | | | | |  | |
| 5.8.5 | Award of damages or compensation | | | | |  | |
| 5.8.6 | Penalty for senior managers | | | | |  | |
| 5.8.7 | Criminal penalties | | | | |  | |
| 5.8.8 | Not specified | | | | |  | |
| 5.8.9 | Not applicable (in the case of voluntary tools) | | | | |  | |
| 5.8.10 | Other | | | | |  | |
| **5.9** | Describe the sanctions for non-compliance selected above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | |
|  |  | | | | | | |
| **5.10** | In the case of voluntary rules, is there evidence that this **policy tool** is being implemented?  For example, if follow up regulations are being developed, initiatives are being launched, funding is being allocated, etc.  Select the appropriate response using an X. | | | | | | |
| 5.10.1 | No known evidence of implementation | |  | | | | |
| 5.10.2 | Yes | |  | | | | |
| **5.11** | Briefly explain your answer to Q5.10. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | |
|  |  | | | | | | |
| **5.12** | If the case of mandatory rules, is there any evidence that the  **policy tool** has ever been enforced?  For example, is there any evidence of regulatory disputes, sanctions, penalties for non-compliance, etc?  Select the appropriate response using an X. | | | | | | |
| 5.12.1 | No known evidence of enforcement | |  | | | | |
| 5.12.2 | Yes | |  | | | | |
| **5.13** | Briefly explain your answer to Q5.12, noting one to two exemplary cases of enforcement if relevant. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | |
|  |  | | | | | | |
| **5.14** | To your knowledge, has this **policy tool** ever been involved in litigation? This could include direct challenges to the **policy tool**, or its inclusion in cases where it is being cited as a basis for challenging other regulations.  Select the appropriate response using an X. | | | | | | |
| 5.14.1 | No known involvement in litigation | |  | | | | |
| 5.14.2 | Yes | |  | | | | |
| **5.15** | Briefly explain your answer to Q5.14. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | |
|  |  | | | | | | |

## Section 5.2: Policy goal or function of the policy tool

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Please answer all questions in this section.** | | | | | |
| **5.16** | Which of the following best describes the function(s) or objective(s) of the **policy tool**? Select all that apply using an X. | | | | |
| 5.16.1 | **Risk management and governance of climate risks** [Please answer all questions in [Section 5.2.1](#_Section_5.2.1:_Risk)] | | | |  |
| 5.16.2 | **Stress-testing** or **scenario analysis of climate risks** [Please answer all questions in [Section 5.2.2](#_Section_5.2.2:_Scenario)] | | | |  |
| 5.16.3 | Adjusted **capital and liquidity requirements** **for climate-related risks** [Please answer all questions in [Section 5.2.3](#_Section_5.2.3:_Capital)] | | | |  |
| 5.16.4 | Other(s) | | | |  |
| **5.17** | [If Q5.16 = Other(s)] Please describe the objective of the **prudential policy tool** | | | | |
|  |  | | | | |
| **5.18** | Which of the following phases of **climate-related risk management** process are addressed by the **prudential policy tool**? Select all that apply using an X. | | | | |
| 5.18.1 | Risk identification |  | | | |
| 5.18.2 | Risk assessment |  | | | |
| 5.18.3 | Risk mitigation |  | | | |
| 5.18.4 | Risk monitoring |  | | | |
| **5.19** | Which types of **climate-related risks** are identified and/or addressed by the **prudential policy tool**? Select all that apply using an X. | | | | |
| 5.19.1 | **Climate physical risk** | |  | | |
| 5.19.2 | **Climate transition risk** | |  | | |
| 5.19.3 | **ESG risks (or E&S risks)** | |  | | |
| 5.19.4 | **Nature-related financial risks** | |  | | |
| 5.19.5 | Other(s) [Please specify] | |  | | |
| **5.20** | Provide supplemental information about how the **policy tool** addresses the incidence of **climate-related financial risks** on the **targeted entity**, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **5.21** | Does the **policy tool** refer to any of the pillars in the **Based regulatory framework** developed by the Basel Committee on Banking Supervision (BCBS) to guide the identification and management of **climate-related risks** by the **targeted entities**? Select all that apply using an X. | | | | |
| 5.21.1 | Pillar 1: Minimum **capital requirements** for banks | |  | | |
| 5.21.2 | Pillar 2: Banking supervision review and capital add-ons | |  | | |
| 5.21.3 | Pillar 3: Market discipline and **disclosure** | |  | | |
| 5.21.4 | Not applicable | |  | | |
| **5.22** | [If Q5.21 = Pillar 1, Pillar 2, or Pillar 3] Describe how the **policy tool** refers to the Basel capital regulatory framework, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **5.23** | Does the **policy tool** use **green, sustainable or transition taxonomies** to classify funds or assets directed towards environment-friendly or low-carbon activities and high-carbon or carbon-intensive activities? Select the appropriate response using an X. | | | | |
| 5.23.1 | Yes | | |  | |
| 5.23.2 | No | | |  | |
| 5.23.3 | Not specified | | |  | |
| **5.24** | [If Q5.23 = Yes] Which taxonomy is used, and how? (For example: to determine **green asset ration (GAR)**, or to set preferential terms of lending to particular sectors?) Please describe, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **5.25** | How does the **policy tool** monitor or verify compliance with the obligations imposed on regulated entities? Select all that apply using an X. | | | | |
| 5.25.1 | Self-reporting by **targeted entities** | | |  | |
| 5.25.2 | Third-party verification | | |  | |
| 5.25.3 | Regulatory oversight by financial supervisor | | |  | |
| 5.25.4 | Other(s) [Please specify] | | |  | |
| 5.25.5 | Not specified | | |  | |
| **5.26** | Describe how the **policy tool** monitors or verifies compliance with the obligations imposed on regulated entities, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |

### Section 5.2.1: Risk management and governance

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Please answer all questions in this section if you identified “Risk management and governance” as an objective of the policy tool in Q5.16** | | | | | | | | |
| **5.27** | How does the **policy tool** recommend or require the incorporation of climate-related risks into risk management and governance? Select all that apply using an X. | | | | | | | |
|  |  | | Required | | | Recommended | | Not specified |
| 5.27.1 | Setting accountability (e.g. on senior management) for the identification and management of **climate-related risks** | |  | | |  | |  |
| 5.27.2 | Affecting remuneration and incentives of senior management (e.g. through inclusion in milestones for executive remuneration) | |  | | |  | |  |
| 5.27.3 | Identifying the short-run and long-run impact of climate risks on the entity’s operations and profitability | |  | | |  | |  |
| 5.27.4 | Improving the quality of data pertaining to the measurement and impact of **climate-related financial risks** on the **targeted entity** | |  | | |  | |  |
| 5.27.5 | Developing a **transition plan** to manage climate physical and/or transition risk or **ESG risks** | |  | | |  | |  |
| 5.27.6 | Implementing a **transition plan** to manage climate physical and/or transition risk or **ESG risks** | |  | | |  | |  |
| 5.27.7 | Other(s) | |  | | |  | |  |
| **5.28** | If “Other(s)” is selected above, describe how the **policy tool** requires **targeted entities** to incorporate **climate-related risks** into their risk management and governance. Please reference the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | | |
|  |  | | | | | | | |
| **5.29** | Does the **policy tool** recommend or require the **disclosure** of **climate-related risk management and governance** practices? Select the appropriate response using an X. | | | | | | | |
| 5.29.1 | Required | | |  | | | | |
| 5.29.2 | Recommended | | |  | | | | |
| 5.29.3 | Neither recommended nor required | | |  | | | | |
| **5.30** | [If Q5.29 = Required or Recommended] Describe the rules on **disclosure** of **climate-related risk management** and governance practices along with thresholds beyond which **disclosure** requirements vary across entities (e.g. becoming mandatory for entities above a certain thresholds). Please reference the relevant section/sub-section/paragraph of the **policy tool** as well. | | | | | | | |
|  |  | | | | | | | |
| **5.31** | Does the **policy tool** recommend or require a climate-risk assessment as part of the due diligence in its new client and transaction approval process? Select the appropriate response using an X. | | | | | | | |
| 5.31.1 | Required | | |  | | | | |
| 5.31.2 | Recommended | | |  | | | | |
| 5.31.3 | Neither recommended nor required | | |  | | | | |
| **5.32** | [If Q5.31 = Recommended or Required] Describe how the policy requires a climate-risk assessment as part of its due diligence process for new clients and transactions (including investments), referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | | |
|  |  | | | | | | | |
| **5.33** | Does the **policy tool** recommend or require the use of metrics to assess portfolio exposures with higher climate physical or transition risk? Select all that apply using an X. | | | | | | | |
|  |  | Required | | | Recommended | | Not specified | |
| 5.33.1 | Exposure to geographical areas with higher **climate physical risk** |  | | |  | |  | |
| 5.33.2 | Exposure to geographical areas with higher **climate transition risk** |  | | |  | |  | |
| 5.33.3 | Exposure to economic sectors with higher **climate physical risk** |  | | |  | |  | |
| 5.33.4 | Exposure to economic sectors with higher **climate transition risk** |  | | |  | |  | |
| 5.33.5 | Other(s) |  | | |  | |  | |
| **5.34** | Describe the use of metrics to monitor and assess portfolio exposures with higher climate physical and/or transition risk, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | | |
|  |  | | | | | | | |

### Section 5.2.2: Scenario analysis and stress-testing

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Please answer all questions in this section if you identified “Scenario analysis and stress-testing” as an objective of the policy tool in Q5.16** | | | | | | | |
| **5.35** | Does the **policy tool** require or recommend **stress-testing** or **scenario analyses** of **climate-related risks**? Select the appropriate response using an X. | | | | | | |
| 5.35.1 | Required | |  | | | | |
| 5.35.2 | Recommended | |  | | | | |
| 5.35.3 | Neither recommended nor required | |  | | | | |
| **5.36** | [If Q5.35 = Recommended or Required] Which of the following best describes the recommended or required scope of the **scenario analysis** or climate **stress-testing** exercise? Select the appropriate response using an X. | | | | | | |
| 5.36.1 | Conducted at the level of the individual financial entity | | | |  | | |
| 5.36.2 | Conducted for entities above a certain specified threshold [Please specify the threshold in the next question] | | | |  | | |
| 5.36.3 | Conducted for the whole sector (e.g. all banks, all insurance agencies, all asset management firms) | | | |  | | |
| 5.36.4 | Conducted for the whole economy | | | |  | | |
| 5.36.5 | None specified | | | |  | | |
| **5.37** | If the **scenario analysis** or **stress-testing** exercise is conducted for entities above a certain specified threshold, please describe the threshold here, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | |
|  |  | | | | | | |
| **5.38** | What types of climate scenarios are used in the **prudential policy tool**? Select all that apply using an X. | | | | | | |
| 5.38.1 | Fully Narrative Scenarios | | | |  | | |
| 5.38.2 | Quantified Narrative Scenarios | | | |  | | |
| 5.38.3 | Model-Driven Scenarios | | | |  | | |
| 5.38.4 | Probabilistic Scenarios | | | |  | | |
| **5.39** | If possible, please specify the scenario provider(s) specifying the scenarios in Q5.37. | | | | | | |
|  |  | | | | | | |
| **5.40** | Which of the following most accurately describes how the scenarios or events which should be considered in the **stress-testing** or **scenario analysis** process are selected? Select all that apply using an X. | | | | | | |
| 5.40.1 | Chosen internally by the regulated entity premised on risk-based considerations | | | |  | | |
| 5.40.2 | Standardised scenarios developed or recommended by the financial regulator (e.g. scenarios aligned with a country’s economic structure and country-specific climate risks) | | | |  | | |
| 5.40.3 | Based on international frameworks (e.g. **NGFS Scenarios, Basel guidelines, IPCC scenarios**). | | | |  | | |
| 5.40.4 | **Policy tool** does not explicitly mention the basis of selection of scenarios | | | |  | | |
| **5.41** | Provide supplemental information about the process of selecting scenarios for the **stress-testing** or **scenario analysis** exercise, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | |
|  |  | | | | | | |
| **5.42** | Who conducts the **scenario analysis** or **stress-testing** exercise? Select the appropriate response using an X. | | | | | | |
| 5.42.1 | Conducted internally by the financial institutions | |  | | | | |
| 5.42.2 | Conducted by the supervisory authority | |  | | | | |
| 5.42.3 | Conducted by any other entity [Please specify the entity in the next question] | |  | | | | |
| 5.42.4 | Not specified | |  | | | | |
| **5.43** | [If response to Q5.42 = “Conducted by any other entity”] If the **scenario analysis** or **stress-testing** exercise is conducted by “any other entity” above, please specify which entity conducts the **scenario analysis** or **stress-testing** exercise. | | | | | | |
|  |  | | | | | | |
| **5.44** | What is the frequency of the climate **stress-testing** or **scenario analysis** exercise? Select the appropriate response using an X. | | | | | | |
| 5.44.1 | Annually | |  | | | | |
| 5.44.2 | Biennially | |  | | | | |
| 5.44.3 | Ad-hoc | |  | | | | |
| 5.44.4 | Continuous (e.g. as part of risk management processes) | |  | | | | |
| 5.44.5 | Other(s) [Please specify in the next question] | |  | | | | |
| 5.44.6 | Not specified | |  | | | | |
| **5.45** | [If Q5.44 = Other(s)] Please specify the frequency of the climate **stress-testing** or **scenario analysis** exercise, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | |
|  |  | | | | | | |
| **5.46** | What is the time horizon considered for the **scenario analysis** or **stress-testing** exercise? Select the appropriate response using an X. | | | | | | |
| 5.46.1 | Less than one year | | | | |  | |
| 5.46.2 | More than 1 year but less than 2 years | | | | |  | |
| 5.46.3 | 2-5 years | | | | |  | |
| 5.46.4 | More than 5 years but less than 10 years | | | | |  | |
| 5.46.5 | More than 10 years | | | | |  | |
| 5.46.6 | Not specified in the **policy tool** | | | | |  | |
| **5.47** | Provide supplementary information about the time horizon considered in the **scenario analysis** or **stress-testing** exercise, referencing the relevant section/sub-section/paragraph of the **policy tool**.  [Whereas usual **stress-testing** exercises consider shorter time periods extending up to 1 year, or at maximum 5 years, to assess the impact of adverse events on institutions’ balance sheets, climate **scenario analysis** can consider time periods extending up to 30 years in the future to map the impact of the net-zero transition on banks’ operations.] | | | | | | |
|  |  | | | | | | |
| **5.48** | How are the results of the **stress-testing** or **scenario analysis** exercise used? Select all that apply using an X. | | | | | | |
| 5.48.1 | The results of these exercises inform decisions regarding capital and/or liquidity buffer requirements for the financial institutions | | | | |  | |
| 5.48.2 | The results of these exercises inform governance and **climate-related risk management frameworks** | | | | |  | |
| 5.48.3 | The results of these exercises serve solely as a data-gathering tool for identifying and assessing climate risks, without any further implications for the **targeted entity** | | | | |  | |
| 5.48.4 | Other(s) | | | | |  | |
| 5.48.5 | Not specified | | | | |  | |
| **5.49** | Provide supplemental information about how the results of the **stress-testing** or **scenario analysis** exercise are used. Please reference the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | |
|  |  | | | | | | |
| **5.50** | Does the **policy tool** recommend or require the **disclosure** of results of the stress tests and/or scenario models, along with **disclosure** of the assumptions and **dependencies** of the models? Select all that apply using an X. | | | | | | |
|  |  | Required | | Recommended | | | Not specified |
| 5.50.1 | Results of climate stress-tests of **scenario analyses** |  | |  | | |  |
| 5.50.2 | Assumptions and **dependencies** of the **stress-testing** or modelling exercise |  | |  | | |  |

### Section 5.2.3: Capital and Liquidity Requirements

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **5.51** | Does the **policy tool** recommend or require the incorporation of **climate-related risks** by the **targeted entity** into its **Internal Capital Adequacy Assessment Process (ICAAP)**? Select the appropriate response using an X. | | | | |
| 5.51.1 | Required |  | | | |
| 5.51.2 | Recommended |  | | | |
| 5.51.3 | Neither recommended nor required |  | | | |
| **5.52** | Describe the consideration of **climate-related risks** when assessing **capital requirements** in the identified **policy tool**, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **5.53** | Does the **policy tool** recommend or require differentiated **capital requirements** for lending to green or brown activities? [Green activities or projects include renewable energy projects and those directed towards low-carbon goods and services, whereas brown sectors or activities encompass lending to fossil-fuel or allied industries/activities]  Select all that apply using an X. | | | | |
|  |  | Recommended | | Required | Not applicable |
| 5.53.1 | Reduced **capital requirements** for lending to ‘green’ or low-carbon sectors or activities |  | |  |  |
| 5.53.2 | Higher **capital requirements** for lending to high-carbon or carbon-intensive sectors (e.g. fossil fuels) |  | |  |  |
| 5.53.3 | Other(s) |  | |  |  |
| **5.54** | Describe how the **policy tool** sets differentiated **capital requirements** for green vs brown sectors, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **5.55** | Does the **policy tool** recommend or require preferential lending terms to green sectors or projects? Select the appropriate response using an X. | | | | |
| 5.55.1 | Required | |  | | |
| 5.55.2 | Recommended | |  | | |
| 5.55.3 | Neither recommended nor required | |  | | |
| **5.56** | [If Q5.55 = Required or Recommended] Describe how the **policy tool** recommends or requires preferential lending to green sectors, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **5.57** | Does the **policy tool** recommend or require the **targeted entity** to incorporate the impact of climate-related drivers on its **liquidity risk profile**? Select the appropriate response using an X. | | | | |
| 5.57.1 | Required | |  | | |
| 5.57.2 | Recommended | |  | | |
| 5.57.3 | Neither recommended nor required | |  | | |
| **5.58** | [If Q5.57 = Recommended or Required] How does the **policy tool** require entities to adjust their liquidity risk management in response to assessed climate risks? Describe, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **5.59** | [If Q5.57 = Recommended or Required] How does the **policy tool** assess the adequacy of its liquidity buffers against **climate-related risks** (e.g. through stress tests)? Describe, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |

## Section 5.3: Standards and Frameworks

|  |  |
| --- | --- |
| **5.60** | Are there any additional insights, considerations, or relevant aspects related to the **prudential policy tool** that were not covered in this survey? |
|  |  |
| **5.61** | What are the key barriers or challenges in implementing the **prudential policy tool** for **climate-related financial risk** management? |
|  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **5.62** | Does the **policy tool** recommend or require the use of any standards or best practices for including climate or environmental considerations in the prudential policy framework? Select all that apply using an X. | | | |
|  |  | Recommended | Required | Not specified |
| 5.62.1 | Basel Committee for Banking Supervision (BCBS) Taskforce on Climate-related Financial Risks (TCFR) |  |  |  |
| 5.62.2 | **Network for Greening the Financial System (NGFS)** |  |  |  |
| 5.62.3 | [Financial Stability Institute (FSI)](https://www.bis.org/fsi/fsibriefs18.pdf), Bank for International Settlements (BIS) |  |  |  |
| 5.62.4 | [Financial Stability Board (FSB)](https://www.fsb.org/uploads/P131022-1.pdf) |  |  |  |
| 5.62.5 | Taskforce on Climate-related Financial **Disclosures** (TCFD) |  |  |  |
| 5.62.6 | Taskforce on Nature-related Financial **Disclosures** (TNFD) |  |  |  |
| 5.62.7 | Other(s) |  |  |  |
| **5.63** | List **any other** standards, frameworks or guidelines required by or referred to within the **policy tool**. Please provide a **web-archived link** to each standard/framework/guideline listed. | | | |
|  |  | | | |

# Domain 6: Methane Abatement

## Section 6.1: Who is being targeted?

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **6.1** | With regard to **methane abatement**, which of the following entities are targeted through this **policy tool**? Identify each **targeted entity** using an X. | | | | |
|  |  | | Mandatory | Voluntary | Not targeted |
| 6.1.1 | Publicly-traded entities | |  |  | X |
| 6.1.2 | Private companies | |  |  | X |
| 6.1.3 | Financial institutions | |  |  | X |
| 6.1.4 | Small and medium-sized enterprises | |  |  | X |
| 6.1.5 | State-owned companies | | X |  |  |
| 6.1.6 | Not-for-profit organisations | |  |  | X |
| 6.1.7 | Government agencies and/or departments (supranational) | |  |  | X |
| 6.1.8 | Government agencies and/or departments (national) | | X |  |  |
| 6.1.9 | Government agencies and/or departments (regional – e.g. state, province, region, metropolitan region) | |  |  | X |
| 6.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) | |  |  | X |
| 6.1.11 | Government agencies and/or departments (unspecified) | |  |  | X |
| 6.1.12 | Sectoral actors (e.g. healthcare, utilities, education) | |  |  | X |
| 6.1.13 | Other | | X |  |  |
| 6.1.14 | If “Other” please clarify. | | | | |
|  | In principle, only the federal government. However, Section 13 of the Act stipulates that all public bodies must take into account the purpose of the Act and the objectives defined for its fulfilment when making plans and decisions. It is disputed whether federal states, municipalities and associations of municipalities are only bound by Section 13 (1) sentence 1 of the Act when implementing federal law or also when implementing state law.  Moreover, while the KSG does not explicitly refer to methane emissions or establish methane-specific targets, it applies indirectly to private entities in key emitting sectors such as energy, industry, transport, buildings, and agriculture — insofar as it frames the regulatory environment and policy instruments to which these entities are subject. | | | | |
| **6.2** | If “Financial institutions” selected in Q6.1, please identify the subset of actors to which the **policy tool** applies using an X against each actor. Otherwise, leave blank. | | | | |
|  |  | | Mandatory | Voluntary | Not targeted |
| 6.2.1 | Banks | |  |  |  |
| 6.2.2 | Non-Bank Financial Companies | |  |  |  |
| 6.2.3 | Insurance and Re-Insurance Categories | |  |  |  |
| 6.2.4 | Asset Managers | |  |  |  |
| 6.2.5 | Pension Funds | |  |  |  |
| 6.2.6 | Other | |  |  |  |
| 6.2.7 | If “Other” please clarify. | | | | |
|  |  | | | | |
| **6.3** | In cases where entities are targeted by sector, identify the sector to which the **policy tool** applies using an X against each sector.  If entities are not targeted by sector, please leave this question blank. | | | | |
|  |  | | Mandatory | Voluntary | Not applicable |
| 6.3.1 | Agriculture, forestry, and fishing | |  |  |  |
| 6.3.2 | Mining and quarrying | |  |  |  |
| 6.3.3 | Manufacturing | |  |  |  |
| 6.3.4 | Electricity, gas, steam, and air conditioning supply | |  |  |  |
| 6.3.5 | Water supply; sewerage; waste management and remediation activities | |  |  |  |
| 6.3.6 | Construction | |  |  |  |
| 6.3.7 | Wholesale and retail trade: repair of motor vehicles and motorcycles | |  |  |  |
| 6.3.8 | Transportation and storage | |  |  |  |
| 6.3.9 | Accommodation and food service activities | |  |  |  |
| 6.3.10 | Information and communication | |  |  |  |
| 6.3.11 | Financial and insurance activities | |  |  |  |
| 6.3.12 | Real estate activities | |  |  |  |
| 6.3.13 | Professional, scientific and technical activities | |  |  |  |
| 6.3.14 | Administrative and support service activities | |  |  |  |
| 6.3.15 | Public administration and defense; compulsory social security | |  |  |  |
| 6.3.16 | Education | |  |  |  |
| 6.3.17 | Human health and social work activities | |  |  |  |
| 6.3.18 | Arts, entertainment and recreation | |  |  |  |
| 6.3.19 | Other service activities | |  |  |  |
| 6.3.20 | Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use | |  |  |  |
| 6.3.21 | Activities of extraterritorial organizations and bodies | |  |  |  |
| 6.3.22 | Other | |  |  |  |
| 6.3.23 | If “Other” selected, please explain. | | | | |
|  |  | | | | |
| **6.4** | If necessary, please clarify any of the above answers to questions regarding the **targeted entities**.  For example, specify if duties vary across the **targeted entities**. | | | | |
|  |  | | | | |
| **6.5** | Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory. | | | | |
|  | Threshold type | | Describe | | |
| 6.5.1 | Minimum number of employees (Enter min number of full-time employees – FTEs) | |  | | |
| 6.5.2 | Minimum revenue (Enter minimum revenue) | |  | | |
| 6.5.3 | Minimum assets (Enter minimum assets) | |  | | |
| 6.5.4 | Minimum contract value (Enter minimum contract value) | |  | | |
| 6.5.5 | Entity is headquartered in the jurisdiction | |  | | |
| 6.5.6 | Other | |  | | |
| **6.6** | Can entities for whom compliance with the **policy tool** is mandatory opt out of the obligation (e.g. comply or explain)? Select the appropriate response using an X. | | | | |
| 6.6.1 | No | | X | | |
| 6.6.2 | Yes | |  | | |
| 6.6.3 | Not specified | |  | | |
| **6.7** | If yes, describe the available opt-out provisions, referencing the relevant section/ subsection/ paragraph of the **policy tool**. | | | | |
|  | The Federal Climate Change Act (KSG) itself does not provide any opt-out mechanism. However, under Section 1 para (3) AVV Klima, certain federal ministries may set limited exceptions for the AVV Klima’s requirements in specific contexts (e.g. national security, building safety, foreign operations). These exceptions apply to procurement processes and do not affect compliance with the KSG. | | | | |
| **6.8** | What are the sanctions for non-compliance? Select all that apply using an X and describe in the next question. | | | | |
| 6.8.1 | Monetary fine | | X | | |
| 6.8.2 | Restriction on business activities | |  | | |
| 6.8.3 | Voiding or setting aside of contract | |  | | |
| 6.8.4 | Exclusion from government contracts | |  | | |
| 6.8.5 | Award of damages or compensation | |  | | |
| 6.8.6 | Penalty for senior managers | |  | | |
| 6.8.7 | Criminal penalties | |  | | |
| 6.8.8 | Not specified | | X | | |
| 6.8.9 | Not applicable (in the case of voluntary tools) | |  | | |
| 6.8.10 | Other | |  | | |
| **6.9** | Describe the sanctions for non-compliance selected above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  | While the KSG does not specify formal sanctions for non-compliance, several indirect enforcement mechanisms exist:  - Private companies may face fines and higher carbon prices under related emissions trading and carbon pricing systems.  - The KSG’s requirements apply to public entities, particularly federal ministries and subordinate agencies.  - Corrective Action Requirements: Under Section 9a KSG, if two consecutive projection reports indicate that the 2030 national target will not be met, the Federal Government must adopt corrective measures, including revised planning by relevant ministries.  - Budgetary and Political Consequences: Ministries may face budget reallocation and political consequences for failing to comply with the KSG.  - Expert Council Scrutiny: The independent Expert Council on Climate Issues (Section 12 KSG) can recommend stronger corrective measures if the current approach is deemed insufficient to meet legal targets.  - Legal and Constitutional Pressure: Citizens and organizations can file lawsuits to enforce compliance, potentially resulting in court-mandated climate action.  - EU and International Sanctions: Germany may face penalties from the EU or international bodies if it fails to meet broader climate obligations. | | | | |
| **6.10** | In the case of voluntary rules, is there evidence that this **policy tool** is being implemented?  For example, if follow up regulations are being developed, initiatives are being launched, funding is being allocated, etc.  Select the appropriate response using an X. | | | | |
| 6.10.1 | No known evidence of implementation |  | | | |
| 6.10.2 | Yes |  | | | |
| **6.11** | Briefly explain your answer to Q6.10. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  |  | | | | |
| **6.12** | If the case of mandatory rules, is there any evidence that the **policy tool** has ever been enforced?  For example, is there any evidence of regulatory disputes, sanctions, penalties for non-compliance, etc?  Select the appropriate response using an X. | | | | |
| 6.12.1 | No known evidence of enforcement |  | | | |
| 6.12.2 | Yes | X | | | |
| **6.13** | Briefly explain your answer to Q6.12, noting one to two exemplary cases of enforcement if relevant. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  | Yes and no, it is a process that should be completed by 2030.  - Programme on climate protection issued by the Federal Government 2023 (Klimaschutzprogramm der Bundesregierung 2023) according to Section 9 of the Law.  - Report on climate protection issued by the Federal Government (Klimaschutzbericht) according to Section 10 of the Law.  - A federal procurement court indicated that climate considerations may be part of considerations justifying a procurement body's decision to choose a certain procurement procedure over another. (BKartA Bonn 2. Vergabekammer des Bundes, Beschluss vom 29.02.2024 - VK 2 - 17/24).  - However, enforcement or rather the relevance of the Section 13 KSG in practice remains generally rather underwhelming (not just in relation to public procurement).  - Lüneburg Higher Administrative Court, decision of 7.5.2024 (7 MS 83/23): As part of the overall consideration of the planning approval procedure, global climate protection and the objectives of the Act must be taken into account as public interests. In accordance with Section 13 (1) sentence 1 of the Act, the planning approval authority must calculate or forecast the CO2 emissions of the project. In doing so, the scope is to be assessed on the basis of the justifiable expense, but in particular also the consequences with regard to the climate targets of the KSG. | | | | |
| **6.14** | To your knowledge, has this **policy tool** ever been involved in litigation? This could include direct challenges to the **policy tool** , or its inclusion in cases where it is being cited as a basis for challenging other regulations.  Select the appropriate response using an X. | | | | |
| 6.14.1 | No known involvement in litigation |  | | | |
| 6.14.2 | Yes | X | | | |
| **6.15** | Briefly explain your answer to Q6.14. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  | - Federal Constitutional Court (BVerfG), Judgment of 24 March 2021 – 1 BvR 2656/18: The Court ruled that the original version of the KSG was partially unconstitutional for failing to sufficiently protect the fundamental rights of future generations by not specifying sufficient emission reduction pathways beyond 2030.  - Higher Administrative Court of Lüneburg (OVG Lüneburg), Decision of 7 May 2024 – 7 MS 83/23: The Court held that authorities must take into account the objectives of the KSG (Section 13 (1)) when evaluating the environmental impact of infrastructure projects, including forecasting CO₂ emissions. | | | | |

## Section 6.2: National targets

|  |  |  |  |
| --- | --- | --- | --- |
| **6.16** | Does the **policy tool** recommend or require a national methane **emissions reduction** target? Select the appropriate response using an X. | | |
| 6.16.1 | Not specified | |  |
| 6.16.2 | Recommend | |  |
| 6.16.3 | Require | |  |
| 6.16.4 | Other (i.e. methane target is integrated into a broader short-lived climate pollutant target, **methane intensity** rather than methane reduction target, etc) | | X |
| **6.17** | If “Other” selected above, please describe the methane **emissions reduction** target, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | |
|  | The KSG does not set an explicit methane emissions reduction target.  However, methane is included under the general greenhouse gas reduction obligations established in Section 3 (national climate targets) and Section 4 (sectoral annual emission budgets) of the KSG. Notably, methane is accounted for as CO2-equivalent (CO2e) under the German climate accounting system. Sectoral targets for agriculture and waste, which are major methane sources, implicitly cover methane mitigation.  Methane therefore falls under the general requirement to reduce total GHG emissions by at least 65% by 2030 (compared to 1990), and to achieve net zero by 2045, pursuant to Section 3 (1) KSG. | | |
| **If “Recommended” or “Required” selected above in Q6.16, answer Q6.18-Q6.23. Otherwise, skip to Q6.24.** | | | |
| **6.18** | What is the recommended or required level of ambition for the national methane **emissions reduction** target? Select the appropriate response using an X. | | |
| 6.18.1 | 10-19% reduction |  | |
| 6.18.2 | 20-29% reduction |  | |
| 6.18.3 | 30-39% reduction |  | |
| 6.18.4 | 40-49% reduction |  | |
| 6.18.5 | 50-59% reduction |  | |
| 6.18.6 | 60-69% reduction |  | |
| 6.18.7 | 70-79% reduction |  | |
| 6.18.8 | 80-89% reduction |  | |
| 6.18.9 | 90-100% reduction |  | |
| 6.18.10 | Not specified |  | |
| 6.18.11 | Other |  | |
| **6.19** | If “Other” is selected above, please describe the recommended or required level of ambition for the national methane **emissions reduction** target, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | |
|  |  | | |
| **6.20** | What is the recommended or required baseline year from which progress is measured? Select the appropriate response using an X. | | |
| 6.20.1 | 1990-2000 |  | |
| 6.20.2 | 2001-2005 |  | |
| 6.20.3 | 2006-2010 |  | |
| 6.20.4 | 2011-2015 |  | |
| 6.20.5 | 2016-2020 |  | |
| 6.20.6 | Not specified |  | |
| 6.20.7 | Other |  | |
| **6.21** | If “Other” is selected above, describe the baseline year(s) mentioned in the policy, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | |
|  |  | | |
| **6.22** | What is the recommended or required year by which the methane **emissions reduction** target should be met? Select the appropriate response using an X. | | |
| 6.22.1 | By 2030 |  | |
| 6.22.2 | Between 2031 and 2035 |  | |
| 6.22.3 | Between 2036 and 2040 |  | |
| 6.22.4 | Between 2041 and 2050 |  | |
| 6.22.5 | Not specified |  | |
| 6.22.6 | Other |  | |
| **6.23** | If “Other” is selected above, describe the year(s) by which the methane **emissions reduction** target should be met mentioned in the policy, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | |
|  |  | | |

## Section 6.3: Methane Pricing

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **6.24** | Does the **policy tool** recommend or require the integration of methane emissions into pricing schemes (such as national **emissions trading schemes** and/or **carbon tax** schemes)? Select the appropriate response using an X. | | | | |
| 6.24.1 | Not specified | |  | | |
| 6.24.2 | Recommend | |  | | |
| 6.24.3 | Require | | X | | |
| **6.25** | If recommended or required, from which of the following sources does the **policy tool** recommend or require methane emissions be integrated into pricing schemes? Select all that apply using an X. | | | | |
|  |  | Recommend | | Require | Not specified |
| 6.25.1 | Oil and gas |  | | X |  |
| 6.25.2 | Coal |  | | X |  |
| 6.25.3 | Agriculture |  | |  | X |
| 6.25.4 | Waste |  | |  | X |
| 6.25.5 | Other |  | | X |  |
| **6.26** | If any of the above “recommend” or “require,” please describe, providing details such as the specific subsectors and/or activities covered by the pricing scheme and the price set for methane emissions integrated into the scheme. | | | | |
|  | The KSG does not itself establish a pricing scheme for methane emissions.  However, it indirectly integrates a price signal by requiring public bodies, in particular federal authorities, to apply a CO2 price when assessing climate impacts of procurement and investment decisions. This reference, made in Section 13 (2) sentence 3 KSG, points to the price floor set in Section 10 (2) of the Fuel Emissions Trading Act (BEHG).  Methane is not priced separately under the KSG, but is included indirectly through the CO2-equivalent emission factors defined under the BEHG. The KSG thus incorporates the effects of pricing schemes without setting one for methane itself. | | | | |
| **6.27** | Does the **policy tool** allow for the generation of **carbon credits** from any of the following methane-abating practices (e.g. plugging of **abandoned wells**, manure management, reduced rice methane, **biochar** etc.) Select all that apply using an X. | | | | |
| 6.27.1 | Plugging of **abandoned oil and/or gas wells** | |  | | |
| 6.27.2 | Manure management practices | |  | | |
| 6.27.3 | Reductions in methane from rice cultivation | |  | | |
| 6.27.4 | Use of feed additives | |  | | |
| 6.27.5 | **Biochar** | |  | | |
| 6.27.6 | Landfill gas capture | |  | | |
| 6.27.7 | **Biogas production** | |  | | |
| 6.27.8 | Other | | X | | |
| If any of the above selected, please identify this as a policy tool related to carbon credits and respond to that survey supplement. | | | | | |

## Section 6.4: Source-specific rules

|  |  |  |
| --- | --- | --- |
| **6.28** | From which of the following sources and/or sectors does this **policy tool** seek to abate methane emissions? Select all that apply using an X. | |
| 6.28.1 | Oil and gas | X |
| 6.28.2 | Coal | X |
| 6.28.3 | Agriculture | X |
| **If “Oil and gas” selected, please answer Section 6.4.1.**  **If “Coal” selected, please answer Section 6.4.2.**  **If “Agriculture” selected, please answer Section 6.4.3.** | | |

### 6.4.1 Oil and Gas-Related Methane Emissions

#### Monitoring, Reporting, and Verification

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **6.29** | Does the **policy tool** recommend or require approaches or methodologies for the measurement of oil and gas-related methane emissions, including **fugitive emissions**? Select the appropriate response using an X. | | | | | | | |
| 6.29.1 | Not specified | X | | | | | | |
| 6.29.2 | Recommend |  | | | | | | |
| 6.29.3 | Require |  | | | | | | |
| 6.29.4 | Other |  | | | | | | |
| **6.30** | If “Recommend,” “Require,” or “Other” is selected above, please describe the approaches or methodologies for the measurement of oil and gas-related methane emissions, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | | |
|  | The KSG requires that the annual reporting of greenhouse gas emissions, including methane (CH4), be conducted in accordance with the methodological framework set out in Annex 1 to the Act. This Annex specifies that the methodologies for emissions measurement must align with the EU Regulation (EU) 2018/1999 on the Governance of the Energy Union and Climate Action, and the IPCC Guidelines for National Greenhouse Gas Inventories, as applicable at the relevant reporting year. This includes fugitive emissions from fossil fuel production. | | | | | | | |
| **6.31** | Does the **policy tool** recommend or require the public **disclosure** of methane emissions, and if so at what level? Select the appropriate response using an X. | | | | | | | |
|  |  | | Recommend | | Require | | Not specified | |
| 6.31.1 | Measurement and reporting of methane neither recommended nor required | |  | |  | | X | |
| 6.31.2 | **Asset-level** | |  | |  | | X | |
| 6.31.3 | **Facility-level** | |  | |  | | X | |
| 6.31.4 | **Source-level** | |  | |  | | X | |
| 6.31.5 | Level not specified | |  | |  | | X | |
| 6.31.6 | Other | |  | |  | | X | |
| **6.32** | If “Other” is selected above, describe the level for measurement and reporting, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | | |
|  |  | | | | | | | |
| **6.33** | Does the **policy tool** recommend or require any of the following measures? Select all that apply using an X. | | | | | | | |
|  |  | | | Recommend | | Require | | Not specified |
| 6.33.1 | Public **disclosure** of asset and/or facility level emissions | | |  | |  | | X |
| 6.33.2 | Public **disclosure** of methodologies for emissions measurement | | |  | |  | | X |
| 6.33.3 | Third party verification of emissions inventories | | |  | |  | | X |
| 6.33.4 | Third party measurement of emissions (e.g. through providers such as Carbon Mapper, MethaneSAT, EMIT, etc) | | |  | |  | | X |
| 6.33.5 | Technologies for the monitoring and/or measurement of emissions (e.g. satellite technologies) | | |  | |  | | X |
| 6.33.6 | Other | | |  | |  | | X |
| **6.34** | If “Other” is selected above, or if any elaboration on the above answers is required, please describe, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | | |
|  |  | | | | | | | |

#### Fugitive Emissions and Leak Detection and Repair (LDAR)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **6.35** | Does the **policy tool** recommend or require the mitigation of **fugitive emissions**? Select the appropriate response using an X. | | | |
| 6.35.1 | Not specified | X | | |
| 6.35.2 | Recommend |  | | |
| 6.35.3 | Require |  | | |
| **6.36** | Does the **policy tool** recommend or require a target for the mitigation of **fugitive emissions**? Select the appropriate response using an X. | | | |
| 6.36.1 | Not specified | X | | |
| 6.36.2 | Recommend |  | | |
| 6.36.3 | Require |  | | |
| **6.37** | If “Recommend” or “Required” is selected above, describe the target for the mitigation of **fugitive emissions**, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  |  | | | |
| **6.38** | Does the **policy tool** recommend or require any of the following measures with regard to **fugitive emissions** and **LDAR**? Select all that apply using an X. | | | |
|  |  | Recommend | Require | Not specified |
| 6.38.1 | Operators undertake **instrument-based LDAR** |  |  | X |
| 6.38.2 | Use of certified technologies for **LDAR** |  |  | X |
| 6.38.3 | Independent, third-party audit/verification for **LDAR** |  |  | X |
| 6.38.4 | Quantification of leaks |  |  | X |
| **6.39** | Does the **policy tool** prescribe a frequency for leak detection monitoring? Select the appropriate response using an X. | | | |
| 6.39.1 | Not specified | X | | |
| 6.39.2 | Continuous |  | | |
| 6.39.3 | Monthly |  | | |
| 6.39.4 | Quarterly |  | | |
| 6.39.5 | Twice yearly |  | | |
| 6.39.6 | Yearly |  | | |
| 6.39.7 | Other |  | | |
| **6.40** | If “Other” is selected above, describe the frequency for leak detection monitoring, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  |  | | | |
| **6.41** | Does the **policy tool** recommend or require a time limit for repairs? Select the appropriate response using an X. | | | |
| 6.41.1 | Not specified | X | | |
| 6.41.2 | Recommend |  | | |
| 6.41.3 | Require |  | | |
| 6.41.4 | Other |  | | |
| **6.42** | If “Other” is selected above, describe the time limit for repairs, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  |  | | | |
| **6.43** | If a time limit for repairs is recommended or required, which of the following describes the specified time limit for typical repairs (i.e. those not requiring full site shutdown)? Select the appropriate response using an X. | | | |
| 6.43.1 | 1-5 days |  | | |
| 6.43.2 | 6-10 days |  | | |
| 6.43.3 | 11-20 days |  | | |
| 6.43.4 | 21-50 days |  | | |
| 6.43.5 | More than 51 days |  | | |
| 6.43.6 | Other |  | | |
| **6.44** | If “Other” is selected above, describe the specified time limit for typical repairs, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  |  | | | |

#### Venting and Flaring

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **6.45** | Does the **policy tool** recommend or require the reduction of **flaring**? Select the appropriate response using an X. Select the appropriate response using an X. | | | | | |
| 6.45.1 | Not specified | | | X | | |
| 6.45.2 | Recommend | | |  | | |
| 6.45.3 | Require | | |  | | |
| 6.45.4 | Other | | |  | | |
| **6.46** | If “Other” is selected above, please specify how the **policy tool** recommends or requires the reduction of **flaring**, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | |
|  |  | | | | | |
| **6.47** | Does the **policy tool** recommend or require the reduction of **venting**? Select the appropriate response using an X. | | | | | |
| 6.47.1 | Not specified | | | X | | |
| 6.47.2 | Recommend | | |  | | |
| 6.47.3 | Require | | |  | | |
| 6.47.4 | Other | | |  | | |
| **6.48** | If “Other” is selected above, please specify how the **policy tool** recommends or requires the reduction of **venting**, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | |
|  |  | | | | | |
| **6.49** | Does the **policy tool** recommend or require performance standards for **venting and/or flaring** (e.g. flaring efficiency standards, limits on volume of gas flared/vented as a percentage of gas production)? Select the appropriate response using an X. | | | | | |
| 6.49.1 | Not specified | | X | | | |
| 6.49.2 | Recommend | |  | | | |
| 6.49.3 | Require | |  | | | |
| 6.49.4 | Other | |  | | | |
| **6.50** | If “Other” is chosen above, please specify how the **policy tool** recommends or requires performance standards for **venting and/or flaring**, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | |
|  |  | | | | | |
| **6.51** | If performance standards for **venting and/or flaring** are recommended or required, what is the level at which this standard is applied? Select the appropriate response using an X. | | | | | |
| 6.51.1 | National | |  | | | |
| 6.51.2 | Subnational (state/province/region) | |  | | | |
| 6.51.3 | Company | |  | | | |
| 6.51.4 | Asset | |  | | | |
| 6.51.5 | Facility | |  | | | |
| 6.51.6 | Equipment | |  | | | |
| 6.51.7 | Not specified | |  | | | |
| **6.52** | Does the **policy tool** recommend or require any of the following measures related to reducing **venting and/or flaring**? Select all that apply using an X. | | | | | |
|  |  | Recommend | | | Require | Not specified |
| 6.52.1 | Prohibition of **venting** |  | | |  | X |
| 6.52.2 | Inclusion of **venting** **and flaring** in measurement and reporting frameworks |  | | |  | **X** |
| 6.52.3 | Site inspections to monitor compliance |  | | |  | **X** |
| 6.52.4 | Restrictions on the locations of **venting and flaring** (i.e. away from populations and/or communities) |  | | |  | **X** |
| 6.52.5 | Permits for **venting and/or flaring** |  | | |  | **X** |
| 6.52.6 | Royalties and/or fees for **venting and/or flaring** |  | | |  | **X** |
| 6.52.7 | Specific equipment, technologies, or operating procedures for **venting** (i.e. compressors, pneumatic controllers and pumps, dehydrators, blowdown **venting**, etc.) |  | | |  | **X** |
| 6.52.8 | Equipment standards |  | | |  | **X** |
| **6.53** | If “Recommend” or “Require” selected for any for any of the above, please describe, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | |
|  |  | | | | | |

#### Associated Gas

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **6.54** | Does the **policy tool** recommend or require any of the following measures with regard to the utilization of **associated gas**? Select all that apply using an X. | | | |
|  |  | Recommend | Require | Not specified |
| 6.54.1 | Sector-wide targets for **associated gas** utilization |  |  | X |
| 6.54.2 | A benchmark for percentage flare gas combustion efficiency |  |  | X |
| 6.54.3 | Pre-development gas capture plans or economic evaluations of **associated gas** utilization options for new project approval |  |  | X |
| 6.54.4 | Financial assurance requirements to ensure companies cover well closure costs before bankruptcy |  |  | X |
| 6.54.5 | Measures relating to plugging **abandoned wells**, including funding |  |  | X |
| 6.54.6 | Other measures relating to inactive (orphaned and/or **abandoned**) **wells**, including emissions reporting requirements |  |  | X |
| **6.55** | If “Recommend” or “Require” is selected for any of the above, please describe, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  |  | | | |
| **6.56** | Does the **policy tool** recommend or require performance standards for the utilization of **associated gas** (e.g. minimum gas utilization rates)? Select the appropriate response using an X. | | | |
| 6.56.1 | Not specified | X | | |
| 6.56.2 | Recommend |  | | |
| 6.56.3 | Require |  | | |
| **6.57** | If “Recommend” or “Require” is selected above, at what level is the performance standard applied? Select the appropriate response using an X. | | | |
| 6.57.1 | National |  | | |
| 6.57.2 | Company |  | | |
| 6.57.3 | Facility |  | | |
| 6.57.4 | Equipment |  | | |
| 6.57.5 | Other |  | | |
| **6.58** | If “Other,” please describe, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | |
|  |  | | | |

#### Oil and Gas Imports

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **6.59** | Does the **policy tool** recommend or require oil and gas any of the following measures for imported oil and/or gas? Select all that apply using an X. | | | |
|  |  | Recommend | Require | Not specified |
| 6.59.1 | **Disclosure** of an emissions certificate or statement |  |  | X |
| 6.59.2 | Targets or limits on the **flaring** intensity of imported oil and/or gas |  |  | X |
| 6.59.3 | **Methane intensity standards** |  |  | X |
| 6.59.4 | Carbon-related border adjustment |  |  | X |
| 6.59.5 | Third party verification of declared emissions of imported oil and/or gas |  |  | X |
| **6.60** | If the **disclosure** of an emissions certificate or statement is recommended or required, does the **policy tool** recommend or require the third-party verification of this data? Select the appropriate response using an X. | | | |
| 6.60.1 | Not specified |  | | |
| 6.60.2 | Recommend |  | | |
| 6.60.3 | Require |  | | |
| **6.61** | If a **methane intensity standard** is recommended or required, does the **policy tool** define **methane intensity** and/or provide guidance on how it is to be calculated? If yes, please describe, referencing the relevant section/subsection/paragraph. | | | |
|  |  | | | |

### 6.4.2 Coal-Related Methane Emissions

|  |  |  |
| --- | --- | --- |
| **6.62** | Does the **policy tool** recommend or require limitations on routine **venting and flaring** associated with coal? Select the appropriate response using an X. | |
| 6.62.1 | Not specified | X |
| 6.62.2 | Recommend |  |
| 6.62.3 | Require |  |
| **6.63** | Does the **policy tool** recommend or require a ban on routine **venting and flaring** associated with coal? Select the appropriate response using an X. | |
| 6.63.1 | Not specified | X |
| 6.63.2 | Recommend |  |
| 6.63.3 | Require |  |
| **6.64** | If response to question above is “Recommend” or “Require”, are there any exceptions to this ban? Is yes, please describe the exceptions, referencing the relevant section-sub-section/paragraph of the **policy tool**. | |
|  |  | |
| **6.65** | Does the **policy tool** recommend or require a standard for the capture, recovery, and use of coal mine and/or coal bed methane? Select the appropriate response using an X. | |
| 6.65.1 | Not specified | X |
| 6.65.2 | Recommend |  |
| 6.65.3 | Require |  |
| **6.66** | If response to question above is “Recommend” or “Require”, are there any exceptions to these standards? Please describe the exceptions, referencing the relevant section-sub-section/paragraph of the **policy tool**. | |
|  |  | |
| **6.67** | Does the **policy tool** recommend or require any of the following? Select all that apply using an X. | |
| 6.67.1 | Incentives for the **reclamation and/or rehabilitation of mines** |  |
| 6.67.2 | The development of plans to mitigate methane emissions from abandoned coal mines |  |
| 6.67.3 | **CMM drainage systems** |  |
| 6.67.4 | Other |  |
| **6.68** | If “Other” is selected above, describe the recommendations or requirements on **targeted entities**, referencing the relevant section/sub-section/paragraph of the **policy tool**. | |
|  |  | |

### 6.4.3 Agriculture-Related Methane Emissions

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **6.69** | Does the **policy tool** recommend or require the measurement of agriculture methane emissions? Select the appropriate response using an X. | | | | |
| 6.69.1 | Not specified | | | X | |
| 6.69.2 | Recommended | | |  | |
| 6.69.3 | Required | | |  | |
| **6.70** | Does the **policy tool** recommend or require third party verification or assurance of agricultural methane emissions? Select the appropriate response using an X. | | | | |
| 6.70.1 | Not specified | | | X | |
| 6.70.2 | Recommended | | |  | |
| 6.70.3 | Required | | |  | |
| **6.71** | Does the **policy tool** recommend or require any of the following measures related to methane emissions from agriculture? Select all that apply using an X. | | | | |
|  |  | Require | Recommend | | Not specified |
| 6.71.1 | The use of feed additives to mitigate **enteric methane** |  |  | | X |
| 6.71.2 | The use of feed ratios to mitigate **enteric methane** |  |  | | X |
| 6.71.3 | Livestock breeding to reduce livestock-related methane emissions |  |  | | X |
| 6.71.4 | Herd reduction as a strategy for mitigating livestock-related methane emissions |  |  | | X |
| 6.71.5 | Incentives for **pasture-based systems** |  |  | | X |
| 6.71.6 | **Biogas digesters** |  |  | | X |
| 6.71.7 | **Solid-liquid separation** |  |  | | X |
| 6.71.8 | **Acidification** |  |  | | X |
| 6.71.9 | Ban on or the cessation of burning **rice straw and stubble** |  |  | | X |
| 6.71.10 | Technologies or procedures to reduce rice-related methane |  |  | | X |
| 6.71.11 | Other |  |  | | X |
| **6.72** | If “Recommended” or “Required” is chosen above, does the **policy tool** offer economic subsidies and/or grants to encourage the uptake of these measures? Select all that apply using an X. | | | | |
| 6.72.1 | Not specified |  | | | |
| 6.72.2 | Subsidies |  | | | |
| 6.72.3 | Grants |  | | | |
| 6.72.4 | Research & development funding |  | | | |
| 6.72.5 | Other |  | | | |
| **6.73** | Describe the economic subsidies or grants mentioned in the **policy tool** to encourage the uptake of **methane abatement** measures. Please reference the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |

## Section 6.5: Standards and Frameworks

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **6.74** | Which of the following standards and/or frameworks is referenced or required? | | | |
|  |  | Required | Recommended/Referenced | Neither recommended nor required |
| 6.74.1 | IPCC inventory methodology | X |  |  |
| 6.74.2 | Global Methane Pledge |  |  | X |
| 6.74.3 | OGMP (UNEP) |  |  | X |
| 6.74.4 | MiQ |  |  | X |
| 6.74.5 | BS: EN 15446 |  |  | X |
| 6.74.6 | EPA Leak Detection and Repair A Best practice Guidance |  |  | X |
| 6.74.7 | Energy Institute - Protocol for the Estimation of Petroleum Refinery Process Plant Fugitive VOC Emissions 2010 |  |  | X |
| 6.74.8 | ISO 15848-1:2015 |  |  | X |
| 6.74.9 | ISO 15848-2:2015 |  |  | X |
| 6.74.10 | ISO 14064-2:2019 |  |  | X |
| 6.74.11 | API 2000:2014 |  |  | X |
| 6.74.12 | ISO:28300:2008 |  |  | X |
| 6.74.13 | EPA: Protocol for Equipment Leak Emission Estimates (1995) |  |  | X |
| 6.74.14 | Landfill Gas: Industry Code of Practice – The management of Landfill Gas |  |  | X |
| 6.74.15 | Method 21 – Determination of Volatile Organic Compound Leaks |  |  | X |
| 6.74.16 | ISO/TC 263 Coalbed methane |  |  | X |
| 6.74.17 | FAO Livestock Environmental Assessment and Performance (LEAP) Partnership |  |  | X |
| 6.74.18 | Global Dairy Sustainability Framework (GDSF) |  |  | X |
| 6.74.19 | National/subnational standard (Describe below) |  |  | X |
| 6.74.20 | Other ISO standard (Describe below) |  |  | X |
| 6.74.21 | Other (Describe below) |  |  | X |
| **6.75** | List **any other** standards, frameworks or guidelines required by or referred to within the **policy tool**. Please provide a **web-archived link** to each standard/framework/guideline listed | | | |
|  |  | | | |
| **6.76** | Note any additional important information about the **policy tool** not captured in the above questions. If referencing **new sources**, provide a **web-archived link** to the source material. | | | |
|  |  | | | |