**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 | | | |
|  | Cappelli Riolo Calderaro Crisostomo Del Din & Partners Studio Legale (CRCCD) | | | |
| **2** | Jurisdiction | | | |
|  | Italy | | | |
| **3** | **Policy Tool** Name  *Note:* *If not in English, please provide the English translation followed by the original name in parentheses.* | | | |
|  | Legislative Decree (“*Decreto legislativo*”) of 8 November 2021, No. 199 | | | |
| **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). | | | |
|  | <https://web.archive.org/web/20250707203305/https://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:decreto.legislativo:2021-11-08;199>  <https://web.archive.org/web/20250707203704/https://www.gazzettaufficiale.it/eli/id/2023/05/22/23A02948/sg>  <https://web.archive.org/web/20250707204159/https://www.gazzettaufficiale.it/eli/id/2014/10/27/14A08212/sg>  <https://web.archive.org/web/20250707204442/https://www.gazzettaufficiale.it/eli/id/2015/03/07/15A01729/sg>  <https://web.archive.org/web/20250707204732/https://www.gazzettaufficiale.it/eli/id/2019/11/28/19A07378/sg> | | | |
| **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** |  | | |
| 5.2 | **Transition planning** | X | | |
| 5.3 | **Public procurement** |  | | |
| 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****.* | | | |
|  | Legislative Decree No. 199/2021, implementing Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources, contains many measures that enable and/or incentivize interventions to promote renewable energy, either as distributed generation or energy communities or as utility scale plants needed to increase the growth of renewable energy faster, in all sectors of energy use. There are also provisions to support biofuels and renewable gases, including biomethane (also the subject of a specific measure in the National Recovery and Resilience Plan (NRPP). Pursuant to article 3 of such Legislative Decree No. 199/2021, Italy aims to achieve a minimum target of 30 percent for the overall share of energy from renewable sources in gross final consumption. Italy also intends to adjust this percentage target to consider the forecasts of Regulation (EU) 2021/1119, aimed at establishing a binding target for the European Union to reduce greenhouse gas emissions by at least 55 percent compared to 1990 levels by 2030. Within the framework of the objective referred to in paragraph 1, an indicative target of a 1.3 percentage point annual average increase in renewable energy in final consumption for heating and cooling is assumed for the periods from 2021 to 2025 and from 2026 to 2030. Such objectives are pursued in accordance with the indications of the Integrated National Energy and Climate Plan in the version approved on 2019 (PNIEC) by the Ministry of the Environment and Protection of Natural Resources and the Sea (now Ministry of Environment and Energetic Safety) and the Ministry of Infrastructure and Transport, taking into account the evolution and updating of statistically relevant consumption. The methods for calculating such objectives are indicated in annex I to such Legislative Decree No. 199/2021. Article 26 stipulates that projects for new buildings and projects for substantial renovations of existing buildings must provide for the use of renewable energy sources to cover heating, cooling, and electricity consumption. Failure to comply with this obligation shall result in the denial of the building permit. Article 27 provides that, starting from 1 January 2024, companies that sell thermal energy in the form of heat for heating and cooling to third parties for quantities greater than 500 TEP annually shall ensure that a quota of the energy sold is renewable. The ministerial decree to be issued for implementing such obligations and related sanctions has not been approved yet. Article 35 aims to speed up the expansion of the electricity grid to handle the growing amount of renewable energy, in line with national energy goals. This Article requires that: (i) grid operators must forecast future increases in renewable energy generation and plan grid upgrades accordingly; (ii) grid operators must prepare areas suitable for new renewable energy installations, anticipating connection requests; (iii) electric vehicle charging infrastructure must be part of the planning, aligned with national targets; (iv) integrated planning is required, with Terna S.p.A. developing a specific plan for urgent grid works, considering the goals of the National Recovery and Resilience Plan and updated European targets; (v) grid operators must access a national platform for information sharing and coordination. Article 39 aims to reduce greenhouse gas emissions, promoting the use of renewable fuels and the dependence on fossil fuels; it is also aimed at increasing the sustainability of transport, encouraging the use of sustainable biofuels will promote a more environmentally friendly transport sector. Finally, such article aims to stimulate innovation by supporting research and development of new technologies for the production of renewable fuels. Article 39 identifies the following targets: (i) all suppliers of gasoline, diesel, and natural gas for road and railway transportation must ensure that at least 16 percent of the fuels they sell come from renewable sources by 2030. Such objectives are attained by means of a system of certificates of introduction for consumption (so called “CIC”). Such CIC are issued by GSE and confirm the use of renewable energy for transport in a given year. They can be traded on the biofuels certificate market managed by the Electricity Market Operator (“GME”); (ii) an additional requirement is introduced to place in the market an increasing amount of pure sustainable liquid biofuels each year, up to 1 million tons in 2030; (iii) strict criteria for biofuels are defined, with preference given to those that are advanced and produced from sustainable feedstocks; (iv) fuels of non-biological origin produced from renewable electricity are allowed to reach the target, but with certain limitations; (v) a certification system will be established to verify compliance and traceability of fuels; (vi) a fund is established to incentivize the conversion of conventional refineries to produce sustainable biofuels. Article 42 stipulates that: "The use of biofuels, bioliquids, and biomass fuels shall ensure a reduction in greenhouse gas emissions, calculated in accordance with Article 44, of at least: (i) 50% for biofuels, biomethane or biogas consumed in the transport sector and bioliquids produced in plants in operation on or before 5 October 2015; (ii) 60% for biofuels, biomethane or biogas consumed in the transport sector and bioliquids produced in plants that entered into operation between 6 October 2015 and 31 December 2020; (iii) 65% for biofuels, biomethane or biogas consumed in the transport sector and bioliquids produced in plants that entered into operation from 1 January 2021; (iii) 70% for electricity, heating, and cooling from biomass fuels used in plants that entered into operation between 1 January 2021 and 31 December 2025, and 80% for plants that entered into operation from 1 January 2026”. | | | |
| **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 | | | |
|  | 2021 | | | |
| **10** | Year(s) of (planned) entry into force | | | |
|  | 15 December 2021 | | | |
| **11** | If multiple years/phases for entry into force, please describe. | | | |
|  |  | | | |
| **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.* | | | |
|  | The policy tool is authored and issued by the Italian government under enabling legislation. | | | |
| **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).*** | | | |
|  | Ministry of Enterprises and Made in Italy ("*Ministero delle imprese e del made in Italy*" or MIMIT) | | | |
| 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 | | |  |
| 14.1.1.3 | Medium capacity | | | X |
| 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. | | | |
|  | Gestore dei Servizi Energetici GSE S.p.A. (an Italian joint-stock company wholly owned by the Ministry of Economy and Finance) | | | |
| 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 | | | X |
| 14.2.1.4 | High capacity | | |  |
| **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. | | | |
|  | Ministry for the Environment and Energy Security ("*Ministero dell'ambiente e della sicurezza energetica*" or MASE) | | | |
| 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 | | | X |
| 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. | | | |
|  |  | | | |
| **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**. | | | |
|  | Legislative Decree No. 199/2021: (i) at Article 48 assigns a leading role to GSE (the Energy Services Manager) in monitoring the achievement of national renewable energy targets. Specific tasks of the GSE include: (i) data collection and analysis (GSE is responsible for collecting, analyzing, and updating data on the production and consumption of renewable energy at the national, regional, and provincial levels); (ii) monitoring objectives (GSE must periodically verify whether Italy is meeting the established targets in terms of the share of renewable energy in final consumption, both overall and for specific sectors (heating, cooling, transport); (iii) development of monitoring tools (GSE must create and maintain updated IT tools to monitor the installation of renewable energy plants, investments in the sector, technology costs, and the impact of support policies); (iv) scenario development (in collaboration with other entities, GSE must develop future scenarios on the evolution of the energy system and the need for incentives for renewables); (v) collaboration with other entities (GSE must collaborate with other entities such as ISPRA, ENEA, and Acquirente Unico to share data and information, and with the MASE for the approval of statistical methodologies); (ii) at Article 42 requires companies producing biofuels from agricultural waste to have soil impact monitoring plans. These plans must follow guidelines set by the MASE, based on ISPRA's recommendations. Companies must report to ISPRA on their compliance; (iii) at Article 44 outlines the methods for calculating reductions in greenhouse gas emissions from the use of biofuels, bioliquids, and biomass fuels. Essentially, the calculation can be performed in several ways, depending on the available information and the specific characteristics of the biofuel or bioliquid in question. The following can be used: (i) standard values (defined in specific legislative annexes), when available and applicable; (ii) actual values: calculated using detailed methodologies described in the same annexes; (iii) combinations of standard and actual values: based on specific criteria indicated in the regulations. The text also introduces the possibility for the MASE to submit reports to the European Commission containing information on greenhouse gas emissions from the cultivation of agricultural raw materials. This information, if approved by the Commission, can be used as an alternative to the standard calculation methods provided for in the legislation. The aim is to obtain a more accurate assessment of emissions, taking into account territorial specificities and the characteristics of the soil, climate, and crops. | | | |

# 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 | | |  | | |  |  |
| 1.1.2 | Private companies | | |  | | |  |  |
| 1.1.3 | Financial institutions | | |  | | |  |  |
| 1.1.4 | Small and medium-sized enterprises | | |  | | |  |  |
| 1.1.5 | State-owned companies | | |  | | |  |  |
| 1.1.6 | Not-for-profit organisations | | |  | | |  |  |
| 1.1.7 | Government agencies and/or departments (supranational) | | |  | | |  |  |
| 1.1.8 | Government agencies and/or departments (national) | | |  | | |  |  |
| 1.1.9 | Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region) | | |  | | |  |  |
| 1.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) | | |  | | |  |  |
| 1.1.11 | Government agencies and/or departments (unspecified) | | |  | | |  |  |
| 1.1.12 | Sectoral actors (e.g. healthcare, utilities, education) | | |  | | |  |  |
| 1.1.13 | Other | | |  | | |  |  |
| 1.1.14 | If “Other” please clarify. | | | | | | | |
|  |  | | | | | | | |
| **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 |  | | | | | | |
| 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**. | | | | | | | |
|  |  | | | | | | | |
| **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 | | | |  | | | |
| 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 | | | |  | | | |
| 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. | | | | | | | |
|  |  | | | | | | | |
| **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 | | | | |  | | |
| **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. | | | | | | | |
|  |  | | | | | | | |
| **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 | |  | | | | | |
| **1.16** | Briefly explain your answer to Q1.15. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | | |
|  |  | | | | | | | |

## 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** |  |  |  |
| 1.17.2 | **GHG emissions offsets or removals** |  |  |  |
| 1.17.3 | **GHG emissions reduction** targets |  |  |  |
| 1.17.4 | Other climate-related targets |  |  |  |
| 1.17.5 | **Physical climate risk** |  |  |  |
| 1.17.6 | Transition risk |  |  |  |
| 1.17.7 | **Transition plan** |  |  |  |
| **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) | |  | |
| 1.19.2 | Methane (CH₄) | |  | |
| 1.19.3 | Nitrous oxide (N₂O) | |  | |
| 1.19.4 | Hydrofluorocarbons (HFCs) | |  | |
| 1.19.5 | Perfluorocarbons (PFCs) | |  | |
| 1.19.6 | Sulphur hexafluoride (SF6) | |  | |
| 1.19.7 | Nitrogen trifluoride (NF3) | |  | |
| 1.19.8 | Carbon dioxide equivalent (CO₂e) | |  | |
| **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 | |  | |
| **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 | |  | |
| 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 | |  | |
| 1.23.2 | Recommend | |  | |
| 1.23.3 | Require | |  | |
| **1.24** | If necessary, provide any additional clarification to the above responses about GHG emissions **disclosure**. | | | |
|  |  | | | |
| **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 |  |  |  |
| 1.28.2 | An **intensity-based** **emissions reductions** target |  |  |  |
| 1.28.3 | A net zero target |  |  |  |
| 1.28.4 | Targets covering non-carbon GHG emissions |  |  |  |
| 1.28.5 | A **Scope 3** **emissions reductions** target |  |  |  |
| 1.28.6 | A target derived using a **sectoral decarbonisation approach** |  |  |  |
| 1.28.7 | A target timeframe (e.g. by 2040) |  |  |  |
| 1.28.8 | A baseline year from which progress is measured |  |  |  |
| 1.28.9 | A level of ambition for **emissions reductions** targets (e.g. 80% reduction) |  |  |  |
| **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 |  | | |
| **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 |  | | |
| 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 | |  | |
| 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 | |  | |
| 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 | |  | |
| **1.37** | If “recommend” or “require” selected, please describe, and reference the relevant section/subsection/paragraph of the **policy tool**. | | | |
|  |  | | | |
| **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 | |  | |
| 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 | |  | |
| 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 disclose? Select all that apply using an X. | | | |
| 1.40.1 | Targets for renewable energy procurement | |  | |
| 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 |  |  |  |
| 1.51.2 | Remuneration based on achieving climate-related goals |  |  |  |
| 1.51.3 | Capital allocation and/or expenditure plans (in the context of climate change) |  |  |  |
| 1.51.4 | Data limitations of **scenario analyses** |  |  |  |
| 1.51.5 | ESG methodologies and criteria |  |  |  |
| 1.51.6 | Climate-related lobbying and/or policy engagement |  |  |  |
| 1.51.7 | **Locked-in emissions** or information on **emissive assets with long lifespans** |  |  |  |
| 1.51.8 | **Nature-related impacts** |  |  |  |
| 1.51.9 | **Just transition indicators** |  |  |  |
| **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 |  |  |  |
| 1.54.2 | IFRS S2 |  |  |  |
| 1.54.3 | Task Force on Climate-related Financial **Disclosures** (TCFD) |  |  |  |
| 1.54.4 | GHG Protocol Corporate Accounting and Reporting Standard |  |  |  |
| 1.54.5 | GHG Protocol Corporate Value Chain (**Scope 3**) Accounting and Reporting Standard |  |  |  |
| 1.54.6 | CDP (formerly known as Climate **Disclosure** Project) reporting framework |  |  |  |
| 1.54.7 | International Integrated Reporting Framework |  |  |  |
| 1.54.8 | Global Reporting Initiative (GRI) |  |  |  |
| 1.54.9 | Sustainability Accounting Standards Board (SASB) |  |  |  |
| 1.54.10 | European Sustainability Reporting Standards (ESRS) |  |  |  |
| 1.54.11 | Taskforce on Nature-related Financial **Disclosures** (TNFD) |  |  |  |
| 1.54.12 | Partnership for Carbon Accounting Financials (PCAF) |  |  |  |
| 1.54.13 | Glasgow Financial Alliance for Net Zero (GFANZ) |  |  |  |
| 1.54.14 | Other |  |  |  |
| **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. | | | |
|  |  | | | |
| **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 |  | | X |  |
| 2.1.2 | Private companies | X | |  |  |
| 2.1.3 | Financial institutions |  | |  | X |
| 2.1.4 | Small and medium-sized enterprises |  | |  | X |
| 2.1.5 | State-owned companies | X | |  |  |
| 2.1.6 | Not-for-profit organisations |  | |  | X |
| 2.1.7 | Government agencies and/or departments (supranational) |  | |  | X |
| 2.1.8 | Government agencies and/or departments (national) |  | |  | X |
| 2.1.9 | Government agencies and/or departments (regional – e.g. state, province, region, metropolitan region) |  | |  | X |
| 2.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) |  | |  | X |
| 2.1.11 | Government agencies and/or departments (unspecified) |  | |  | X |
| 2.1.12 | Sectoral actors (e.g. healthcare, utilities, education) | X | |  |  |
| 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 | X | |  |  |
| 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 | X | |  |  |
| 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 | X | |  |  |
| 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) | Companies that sell thermal energy in the form of heat for heating and cooling to third parties for quantities greater than 500 tonne of oil equivalent annually shall ensure that a quota of the energy sold is renewable pursuant to Article 27 of the policy tool. | | | |
| 2.5.5 | Entity is headquartered in the jurisdiction |  | | | |
| 2.5.6 | Other | Article 35, which obliges the grid operators to expand the electricity grid to handle the growing amount of renewable energy, does not provide any threshold. | | | |
| **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 | X | | | |
| 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**. | | | | |
|  | The Legislative Decree No. 199/2021, offers several opt-out provisions:   1. Delegation of obligations (Article 39). As explicitly stated in Ministerial Decree No. 107 of 16 March 2023, which regulates the "Conditions, criteria and modalities for implementing the obligation to use renewable energy in transport among different types of biofuels, including advanced biofuels, renewable energy vectors of biological origin, RFNBO( Renewable Fuels of Non-Biological Origin), and RCF (Recycled Carbon Fuel)”, the parties obligated by Article 39 of Legislative Decree No. 199/2021 to ensure that at least 16 percent of the fuels they sell come from renewable sources by 2030 may enter into agreements with other parties subject to the same obligations, so that the latter assume all or part of the obligations arising from the application of the regulation, and also take responsibility for any subsequent compliance. In such cases, the interested parties shall give prior notice to the competent General Directorate of the Ministry of Environment and Energy Security and to the GSE, as well as to the Agency for Monopolies (for excise duty purposes); 2. Transitional Measures (Ministerial Decree No. 107 of 2023). Furthermore, pursuant to the above-mentioned Ministerial Decree, on a transitional basis, for the years 2023 and 2024 only, quantities of liquid biofuels blended in fiscal depots in a proportion of at least 20 percent by volume with fossil fuels, in compliance with the relevant technical specifications, may contribute to the fulfillment of the obligations to place in commerce pure bioliquid and may be assimilated to purity. Obliged parties that place these quantities of biofuels on the market and intend to use them to fulfill the obligations relating to the years 2023 and 2024 shall give specific notice; 3. Derogations for building construction (Article 26): (i) buildings for temporary use (less than 24 months) are exempt; (ii) buildings with historical, artistic, or landscape constraints can be partially or fully exempt if renewable sources would alter their character; (iii) public buildings used by armed forces can be exempted; (iv) buildings can be exempt if the designer proves that the installation of renewable energy plants is technically impossible; 4. Compensatory fee (Article 27): a future ministerial decree to be issued by the MASE will establish a compensatory fee for non-compliant entities, to be paid into a fund managed by the Energy and Environmental Services Fund ("Cassa per i servizi energetici e ambientali") to finance measures that have an equivalent impact on achieving the national objectives. | | | | |
| **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 | X (See Article 39 of Legislative Decree No. 199/2021) | | | |
| 2.8.2 | Restriction on business activities | X (See Article 39 of Legislative Decree No. 199/2021) | | | |
| 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 | X (See Article 39 of Legislative Decree No. 199/2021) | | | |
| 2.8.8 | Not specified |  | | | |
| 2.8.9 | Not applicable (in the case of voluntary tools) |  | | | |
| 2.8.10 | Other | X | | | |
| **2.9** | Please describe the provisions within the policy pertaining to the types of sanctions against non-compliance selected above. | | | | |
|  | Pursuant to Article 26 of Legislative Decree No. 199/2021, denial of building permits in case renewable energy sources are not introduced in new or renewed buildings. | | | | |
| **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 | | X | | |
| 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. | | | | |
|  | Data related to sanctions imposed for violations of the obligations established by Legislative Decree No. 199/2021 are not publicly available. | | | | |
| **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 | X |
| 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 | X | | | |
| **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 | |  |  | X |
| 2.19.2 | An intensity-based **emissions reductions** target | |  | X |  |
| 2.19.3 | A net zero target | |  |  | X |
| 2.19.4 | Targets covering non-carbon GHG emissions | |  |  | X |
| 2.19.5 | A **Scope 3 emissions** target | |  |  | X |
| 2.19.6 | A target derived using a **sectoral decarbonisation approach** | |  | X |  |
| 2.19.7 | Targets for **renewable energy procurement** | |  |  | X |
| 2.19.8 | Targets for **fossil fuel phase down/phase out** | |  |  | X |
| 2.19.9 | Separate targets for **GHG offsets and/or removals** | |  |  | X |
| 2.19.10 | Targets or goals related to **climate adaptation** | |  |  | X |
| 2.19.11 | Targets or goals related to **nature and/or biodiversity** | |  |  | X |
| 2.19.12 | Targets or goals related to **just transition** | |  |  | X |
| 2.19.13 | Other targets | |  |  | X |
| **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 | X | | | |
| **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 | X | | | |
| **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** | | |  | X |
| 2.23.2 | **Scope 2 emissions** | | |  | X |
| 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 | | X | | |
| **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 | | X | | |
| **2.28** | If “Recommended” or “Required” selected, please describe, and reference the relevant section/subsection/paragraph of the **policy tool**. | | | | |
|  | 2025-2030: reduction of over 76% | | | | |
| **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 | | X | | |
| **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 | | X | | |
| 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 | | X | | |
| 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 | X | | | |
| **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) | |  | X |  |
| 2.36.2 | Key performance indicators (KPIs) for monitoring **transition plan** implementation | |  |  | X |
| 2.36.3 | Updates to the **transition plan** | |  |  | X |
| 2.36.4 | Third party verification and/or audited accuracy of the **transition plan** | |  |  | X |
| 2.36.5 | Identified methodology for **scenario analysis** | |  |  | X |
| 2.36.6 | Incorporation of climate change considerations into capital allocation and/or expenditure plans | |  |  | X |
| **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**. | | | | |
|  | Other 2030. Please see Article 3 of Legislative Decree No. 199/2021: "... individual suppliers of gasoline, diesel, and natural gas are obliged to achieve by 2030 a share of at least 16 percent renewable sources in the total fuel released for consumption in the base year and calculated on the basis of energy content ...". | | | | |
| **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 | X | | | |
| **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**. | | | | |
|  | In addition to Article 42, paragraph 6. of Legislative Decree No. 199/2021, Article 41 of the same Legislative Decree describes the establishment of a traceability system for biofuels in Italy, in accordance with Directive 2018/2021/UE. Italy is to connect to a European database created to track liquid and gaseous biofuels for transport. Entities involved in the production and marketing of biofuels will have to enter detailed information on transactions and characteristics of biofuels, including greenhouse gas emissions, into this database. In addition, there will be checks to verify the accuracy of information entered into the database and to detect any irregularities. MASE will be able to report any fraudulent behavior to European authorities. In practice, the main objective of this system is to ensure transparency and traceability of biofuels, ensuring that sustainability criteria and mandatory use quotas established by European legislation are met. This is intended to prevent fraud and ensure that biofuels placed on the market are indeed sustainable. | | | | |
| **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 | X | | | |
| 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 |  |  | X |
| 2.43.2 | IFRS S2 |  |  | X |
| 2.43.3 | Task Force on Climate-related Financial **Disclosures** (TCFD) |  |  | X |
| 2.43.4 | CDP (formerly known as Climate **Disclosure** Project) Technical Note: Reporting on Climate **Transition Plans** |  |  | X |
| 2.43.5 | International Integrated Reporting Framework |  |  | X |
| 2.43.6 | Global Reporting Initiative (GRI) |  |  | X |
| 2.43.7 | Sustainability Accounting Standards Board (SASB) |  |  | X |
| 2.43.8 | **Science Based Targets** initiative (SBTi) |  |  | X |
| 2.43.9 | **Science Based Targets** initiative (SBTi) Net Zero Standard |  |  | X |
| 2.43.10 | European Sustainability Reporting Standards (ESRS) |  |  | X |
| 2.43.11 | Other |  |  | X |
| **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. | | | |
|  | Legislative Decree No. 199/2021, while not envisaging radical revisions to its content, introduces a dynamic and flexible regulatory framework, aimed at constantly aligning with European climate objectives. | | | |

# 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 |  |  |  |
| 3.1.2 | Private companies |  |  |  |
| 3.1.3 | Financial institutions |  |  |  |
| 3.1.4 | Small and medium-sized enterprises |  |  |  |
| 3.1.5 | State-owned companies |  |  |  |
| 3.1.6 | Not-for-profit organisations |  |  |  |
| 3.1.7 | Government agencies and/or departments (supranational) |  |  |  |
| 3.1.8 | Government agencies and/or departments (national) |  |  |  |
| 3.1.9 | Government agencies and/or departments (regional – e.g. state, province, region, metropolitan region) |  |  |  |
| 3.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) |  |  |  |
| 3.1.11 | Government agencies and/or departments (unspecified) |  |  |  |
| 3.1.12 | Sectoral actors (e.g. healthcare, utilities, education) |  |  |  |
| 3.1.13 | Other |  |  |  |
| 3.1.14 | If “Other” please clarify. | | | |
|  |  | | | |
| **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 |  | | |
| 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**. | | | |
|  |  | | | |
| **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 |  | | |
| 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 |  | | |
| 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**. | | | |
|  |  | | | |
| **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 |  | | |
| **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. | | | |
|  |  | | | |
| **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 |  | | |
| **3.15** | Briefly explain your answer to Q3.14. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | |
|  |  | | | |

## 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 | |  | | |
| **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**. | | | | |
|  |  | | | | |
| **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** |  | |  |  |
| 3.18.2 | A minimum number of **climate-related criteria** to be included in purchases/tenders |  | |  |  |
| 3.18.3 | A minimum value of **procurement** spend which must include **climate-related criteria** |  | |  |  |
| 3.18.4 | A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope) |  | |  |  |
| 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 |  | |  |  |
| 3.18.7 | Other |  | |  |  |
| **3.19** | If “other” selected, describe and reference the section/subsection/paragraph of the **policy tool** relevant to other **climate-aligned procurement** targets. | | | | |
|  |  | | | | |
| **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 |  | |  |  |
| 3.20.2 | Procuring entities have a strategy, plan, or policy regarding the alignment of **procurement** practices with climate objectives |  | |  |  |
| 3.20.3 | Procuring entities set aside a portion of their **procurement** budgets for **climate-aligned procurement** |  | |  |  |
| 3.20.4 | Procuring entities include emissions from **procuremen**t in their carbon budget |  | |  |  |
| 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) |  | |  |  |
| 3.20.7 | Other allowances, recommendations or requirements related to climate change mitigation or GHG emissions at the **procurement** planning stage |  | |  |  |
| **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**. | | | | |
|  |  | | | | |
| **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 |  | | | |
| 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 |  | | | |
| **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 |  | | | |
| **3.28** | If yes, describe the identified agency and/or organization, referencing the relevant section/subsection/paragraph of the **policy tool**. | | | | |
|  |  | | | | |

## 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) |  |  |  |
| 3.29.2 | The application of **life-cycle /whole-life costing** to certain types of contracts or tenders |  |  |  |
| 3.29.3 | A methodology or tool for the calculation of **life-cycle /whole-life costs** |  |  |  |
| **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**. | | | |
|  |  | | | |

## 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 |  |  |  |
| 3.31.2 | Qualification or **selection criteria** related to climate change |  |  |  |
| 3.31.3 | Including climate or environmental considerations when calculating value for money, including through the use of **life-cycle or whole-life costing** |  |  |  |
| 3.31.4 | **Technical specifications** (e.g. setting minimum levels of energy efficiency or maximum product carbon emissions) |  |  |  |
| 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) |  |  |  |
| 3.31.6 | Other **procurement** stage allowances, recommendations or requirements |  |  |  |
| **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**. | | | |
|  |  | | | |

## 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 |  |  |
| 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. |  |  |
| 3.33.3 | Poor performance and/or failure to evidence progress on corporate climate and environmental policies |  |  |
| 3.33.4 | Requirements related to past performance, e.g. absence of contracts Ih have been terminated on climate or environmental grounds |  |  |
| 3.33.5 | Other |  |  |
| **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 |  |  |  |
| 3.35.2 | Existence of net zero targets or commitments |  |  |  |
| 3.35.3 | Record of climate-related **disclosures** |  |  |  |
| 3.35.4 | Climate-related **transition plan** in place |  |  |  |
| 3.35.5 | Staff training or qualifications linked to climate change mitigation and/or sustainability |  |  |  |
| 3.35.6 | Corporate systems or certifications linked to climate change and/or sustainability |  |  |  |
| 3.35.7 | Environmental and/or risk-based due diligence procedures |  |  |  |
| 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) |  |  |  |
| 3.35.9 | Participation in national or international climate initiatives (e.g.: Race to Zero, SBTi, CDP) |  |  |  |
| 3.35.10 | Other |  |  |  |
| **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 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 |  |  |  |
| 3.37.2 | Product carbon emissions |  |  |  |
| 3.37.3 | Carbon **disclosure** or reporting requirements |  |  |  |
| 3.37.4 | An absolute or intensity-based emissions cap |  |  |  |
| 3.37.5 | Percentage of energy from renewable sources |  |  |  |
| 3.37.6 | Percentage of recycled materials (e.g. paper, concrete) |  |  |  |
| 3.37.7 | Use of low or zero-carbon energy/ fuel technology (e.g. electric vehicles, heat pumps, solar panels) |  |  |  |
| 3.37.8 | Production methods (e.g. organic food or textiles, cold-mix asphalt, deforestation-free products) |  |  |  |
| 3.37.9 | End-of-life requirements (e.g. reuse, recycling, anaerobic digestion) |  |  |  |
| 3.37.10 | Availability of life-cycle assessment (LCA) data |  |  |  |
| 3.37.11 | Third-party certification/ecolabels |  |  |  |
| 3.37.12 | Supply chain considerations |  |  |  |
| 3.37.13 | Other |  |  |  |
| **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**. | | | |
|  |  | | | |

## 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 |  |
| 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**. | |
|  |  | |
| **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 |  |
| 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. | |
|  |  | |

## 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 |  |  |  |
| 3.43.2 | The jurisdiction’s Nationally Determined Contribution (NDC) |  |  |  |
| 3.43.3 | IFRS S1 |  |  |  |
| 3.43.4 | IFRS S2 |  |  |  |
| 3.43.5 | Task Force on Climate-related Financial **Disclosures** (TCFD) |  |  |  |
| 3.43.6 | GHG Protocol Corporate Accounting and Reporting Standard |  |  |  |
| 3.43.7 | GHG Protocol Corporate Value Chain (**Scope 3**) Accounting and Reporting Standard |  |  |  |
| 3.43.8 | CDP (formerly known as Climate Disclosure Project) reporting framework |  |  |  |
| 3.43.9 | **Science Based Targets** initiative (SBTi) |  |  |  |
| 3.43.10 | **Science Based Targets** initiative (SBTi) Net Zero Standard |  |  |  |
| 3.43.11 | United Nations Sustainable Development Goals (SDGs) |  |  |  |
| 3.43.12 | ISO 20400 Sustainable Procurement |  |  |  |
| 3.43.13 | EU Green Public Procurement criteria and guidance |  |  |  |
| 3.43.14 | UNEP Sustainable Public Procurement Implementation Guidelines |  |  |  |
| 3.43.15 | OECD MAPS - Supplementary Module on Sustainable Public Procurement |  |  |  |
| 3.43.16 | Asian Development Bank Guidelines for Sustainable Procurement |  |  |  |
| 3.43.17 | African Development Bank Sustainable Public Procurement Guidance Note |  |  |  |
| 3.43.18 | Inter-American Development Bank Green Procurement Guidelines |  |  |  |
| 3.43.19 | EDBR Project Requirements/Environmental and Social Action Plan |  |  |  |
| 3.43.20 | World Bank Environmental and Social Framework |  |  |  |
| 3.43.21 | Other ISO standards |  |  |  |
| 3.43.22 | Other |  |  |  |
| **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. | | | |
|  |  | | | |
| **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. | | | |
|  |  | | | |

# 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. | | | | |
|  |  | | | | |
| **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 | |  | X |  |
| 6.3.2 | Mining and quarrying | |  | X |  |
| 6.3.3 | Manufacturing | |  | X |  |
| 6.3.4 | Electricity, gas, steam, and air conditioning supply | | X |  |  |
| 6.3.5 | Water supply; sewerage; waste management and remediation activities | |  | X |  |
| 6.3.6 | Construction | |  | X |  |
| 6.3.7 | Wholesale and retail trade: repair of motor vehicles and motorcycles | |  | X |  |
| 6.3.8 | Transportation and storage | |  | X |  |
| 6.3.9 | Accommodation and food service activities | |  | X |  |
| 6.3.10 | Information and communication | |  | X |  |
| 6.3.11 | Financial and insurance activities | |  | X |  |
| 6.3.12 | Real estate activities | | X |  |  |
| 6.3.13 | Professional, scientific and technical activities | |  | X |  |
| 6.3.14 | Administrative and support service activities | |  | X |  |
| 6.3.15 | Public administration and defense; compulsory social security | |  | X |  |
| 6.3.16 | Education | |  | X |  |
| 6.3.17 | Human health and social work activities | |  | X |  |
| 6.3.18 | Arts, entertainment and recreation | |  | X |  |
| 6.3.19 | Other service activities | | X |  |  |
| 6.3.20 | Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use | |  | X |  |
| 6.3.21 | Activities of extraterritorial organizations and bodies | |  | X |  |
| 6.3.22 | Other | |  |  | X |
| 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) | | Companies that sell thermal energy in the  form of heat for heating and cooling to  third parties for quantities greater than  500 tonne of oil equivalent annually shall  ensure that a quota of the energy sold is  renewable pursuant to Article 27 of the  policy tool. | | |
| 6.5.4 | Minimum contract value (Enter minimum contract value) | |  | | |
| 6.5.5 | Entity is headquartered in the jurisdiction | |  | | |
| 6.5.6 | Other | | Article 35, which obliges the grid operators  to expand the electricity grid to handle the  growing amount of renewable energy,  does not provide any threshold. | | |
| **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 | |  | | |
| 6.6.2 | Yes | | X | | |
| 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 Legislative Decree No. 199/2021, offers several opt-out provisions: (i) Delegation of obligations (Article 39). As explicitly stated in Ministerial Decree No. 107 of 16 March 2023, which regulates the "Conditions, criteria and modalities for implementing the obligation to use renewable energy in transport among different types of biofuels, including advanced biofuels, renewable energy vectors of biological origin, RFNBO(Renewable Fuels of Non-Biological Origin), and RCF (Recycled Carbon Fuel)”, the parties obligated by Article 39 of Legislative Decree No. 199/2021 to ensure that at least 16 percent of the fuels they sell come from renewable sources by 2030 may enter into agreements with other parties subject to the same obligations, so that the latter assume all or part of the obligations arising from the application of the regulation, and also take responsibility for any subsequent compliance. In such cases, the interested parties shall give prior notice to the competent General Directorate of the Ministry of Environment and Energy Security and to the GSE, as well as to the Agency for Monopolies (for excise duty purposes); (ii) Transitional Measures (Ministerial Decree No. 107 of 2023). Furthermore, pursuant to the above-mentioned Ministerial Decree, on a transitional basis, for the years 2023 and 2024 only, quantities of liquid biofuels blended in fiscal depots in a proportion of at least 20 percent by volume with fossil fuels, in compliance with the relevant technical specifications, may contribute to the fulfillment of the obligations to place in commerce pure bioliquid and may be assimilated to purity. Obliged parties that place these quantities of biofuels on the market and intend to use them to fulfill the obligations relating to the years 2023 and 2024 shall give specific notice; (iii) Derogations for building construction (Article 26): (i) buildings for temporary use (less than 24 months) are exempt; (ii) buildings with historical, artistic, or landscape constraints can be partially or fully exempt if renewable sources would alter their character; (iii) public buildings used by armed forces can be exempted; (iv) buildings can be exempt if the designer proves that the installation of renewable energy plants is technically impossible; (v) Compensatory fee (Article 27): a future ministerial decree to be issued by the MASE will establish a compensatory fee for non-compliant entities, to be paid into a fund managed by the Energy and Environmental Services Fund ("Cassa per i servizi energetici e ambientali") to finance measures that have an equivalent impact on achieving the national objectives. | | | | |
| **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 | | X | | |
| 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 | | X | | |
| 6.8.8 | Not specified | |  | | |
| 6.8.9 | Not applicable (in the case of voluntary tools) | |  | | |
| 6.8.10 | Other | | X | | |
| **6.9** | Describe the sanctions for non-compliance selected above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  | The first 3 points refer to the obligations provided by Article 39 of the LD No. 199/2021.  Article 39, paragraph 1-bis of Legislative Decree No. 199/2021 refers explicitly to the Ministerial Decree of 20 January 2015 for the application of administrative monetary sanctions in the event of non-compliance with renewable energy obligations in the transport sector. According to Article 1, paragraph 2 of the Ministerial Decree, a fine of Euro 750 is imposed for each missing certificate of biofuel consumption required under the annual obligation, unless the facts constitute a crime under criminal law. Furthermore, Article 26, paragraph 4 of Legislative Decree No. 199/2021 establishes that failure to comply with the obligation to integrate renewable energy sources in new buildings or major renovations results in the denial of the building permit. | | | | |
| **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 | X | | | |
| **6.11** | Briefly explain your answer to Q6.10. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  | Yes, there is concrete evidence that the voluntary policy tools under Legislative Decree No. 199/2021 are being implemented, as demonstrated by the regulatory actions undertaken by ARERA (the Italian Regulatory Authority for Energy, Networks and Environment): (i) ARERA Resolution No. 120/2022 of 22 March 2022 initiated the procedure for implementing the provisions of Legislative Decree No. 199/2021 and No. 210/2021 concerning self-consumption; (ii) ARERA Resolution No. 115/2022 of 22 March 2022 launched the procedure for defining the Authority’s measures regarding electric vehicle charging infrastructure, including tariff measures for charging infrastructure, promotion of the replacement of obsolete riser columns, and regulation to support integration and interoperability of charging systems; (iii) ARERA Resolution No. 122/2022 of 22 March 2022 initiated the procedure for implementing other provisions of Legislative Decree No. 199/2021 not related to self-consumption or charging infrastructure tariffs. | | | | |
| **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 | X | | | |
| 6.12.2 | Yes |  | | | |
| **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. | | | | |
|  | Data related to sanctions imposed for violations of the obligations established by Legislative Decree No. 199/2021 are not publicly available. | | | | |
| **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 | X | | | |
| 6.14.2 | Yes |  | | | |
| **6.15** | Briefly explain your answer to Q6.14. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  | There is no evidence that this policy tool has ever been the subject of litigation, either through direct legal challenges or as a basis for contesting other regulatory measures. | | | | |

## 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) | |  |
| **6.17** | If “Other” selected above, please describe the methane **emissions reduction** target, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | |
|  |  | | |
| **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 | | X | | |
| 6.24.2 | Recommend | |  | | |
| 6.24.3 | Require | |  | | |
| **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 |  | |  |  |
| 6.25.2 | Coal |  | |  |  |
| 6.25.3 | Agriculture |  | |  |  |
| 6.25.4 | Waste |  | |  |  |
| 6.25.5 | Other |  | |  |  |
| **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. | | | | |
|  |  | | | | |
| **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 | |  | | |
| 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 |  |
| 6.28.2 | Coal |  |
| 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 |  | | | | | | |
| 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**. | | | | | | | |
|  |  | | | | | | | |
| **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 | |  | |  | |  | |
| 6.31.2 | **Asset-level** | |  | |  | |  | |
| 6.31.3 | **Facility-level** | |  | |  | |  | |
| 6.31.4 | **Source-level** | |  | |  | |  | |
| 6.31.5 | Level not specified | |  | |  | |  | |
| 6.31.6 | Other | |  | |  | |  | |
| **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 | | |  | |  | |  |
| 6.33.2 | Public **disclosure** of methodologies for emissions measurement | | |  | |  | |  |
| 6.33.3 | Third party verification of emissions inventories | | |  | |  | |  |
| 6.33.4 | Third party measurement of emissions (e.g. through providers such as Carbon Mapper, MethaneSAT, EMIT, etc) | | |  | |  | |  |
| 6.33.5 | Technologies for the monitoring and/or measurement of emissions (e.g. satellite technologies) | | |  | |  | |  |
| 6.33.6 | Other | | |  | |  | |  |
| **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 |  | | |
| 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 |  | | |
| 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** |  |  |  |
| 6.38.2 | Use of certified technologies for **LDAR** |  |  |  |
| 6.38.3 | Independent, third-party audit/verification for **LDAR** |  |  |  |
| 6.38.4 | Quantification of leaks |  |  |  |
| **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 |  | | |
| 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 |  | | |
| 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 | | |  | | |
| 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 | | |  | | |
| 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 | |  | | | |
| 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** |  | | |  |  |
| 6.52.2 | Inclusion of **venting** **and flaring** in measurement and reporting frameworks |  | | |  |  |
| 6.52.3 | Site inspections to monitor compliance |  | | |  |  |
| 6.52.4 | Restrictions on the locations of **venting and flaring** (i.e. away from populations and/or communities) |  | | |  |  |
| 6.52.5 | Permits for **venting and/or flaring** |  | | |  |  |
| 6.52.6 | Royalties and/or fees for **venting and/or flaring** |  | | |  |  |
| 6.52.7 | Specific equipment, technologies, or operating procedures for **venting** (i.e. compressors, pneumatic controllers and pumps, dehydrators, blowdown **venting**, etc.) |  | | |  |  |
| 6.52.8 | Equipment standards |  | | |  |  |
| **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 |  |  |  |
| 6.54.2 | A benchmark for percentage flare gas combustion efficiency |  |  |  |
| 6.54.3 | Pre-development gas capture plans or economic evaluations of **associated gas** utilization options for new project approval |  |  |  |
| 6.54.4 | Financial assurance requirements to ensure companies cover well closure costs before bankruptcy |  |  |  |
| 6.54.5 | Measures relating to plugging **abandoned wells**, including funding |  |  |  |
| 6.54.6 | Other measures relating to inactive (orphaned and/or **abandoned**) **wells**, including emissions reporting requirements |  |  |  |
| **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 |  | | |
| 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 |  |  |  |
| 6.59.2 | Targets or limits on the **flaring** intensity of imported oil and/or gas |  |  |  |
| 6.59.3 | **Methane intensity standards** |  |  |  |
| 6.59.4 | Carbon-related border adjustment |  |  |  |
| 6.59.5 | Third party verification of declared emissions of imported oil and/or gas |  |  |  |
| **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

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| --- | --- | --- |
| **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 |  |
| 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 |  |
| 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 |  |
| 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

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| --- | --- | --- | --- | --- | --- |
| **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 | | |  | |
| 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 | | |  | |
| 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** |  |  | |  |
| 6.71.2 | The use of feed ratios to mitigate **enteric methane** |  |  | |  |
| 6.71.3 | Livestock breeding to reduce livestock-related methane emissions |  |  | |  |
| 6.71.4 | Herd reduction as a strategy for mitigating livestock-related methane emissions |  |  | |  |
| 6.71.5 | Incentives for **pasture-based systems** |  |  | |  |
| 6.71.6 | **Biogas digesters** |  |  | |  |
| 6.71.7 | **Solid-liquid separation** |  |  | |  |
| 6.71.8 | **Acidification** |  |  | |  |
| 6.71.9 | Ban on or the cessation of burning **rice straw and stubble** |  |  | |  |
| 6.71.10 | Technologies or procedures to reduce rice-related methane |  |  | |  |
| 6.71.11 | Other |  |  | |  |
| **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**. | | | | |
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## Section 6.5: Standards and Frameworks

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| --- | --- | --- | --- | --- |
| **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. | | | |
|  |  | | | |