**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).

**Survey Navigation**

[General Questions 4](#_Toc198223600)

[Domain 1: Climate-Related Disclosure 9](#_Toc198223601)

[Section 1.1: Who is being targeted? 9](#_Toc198223602)

[Section 1.2: What is being disclosed? 14](#_Toc198223603)

[Section 1.3: Standards and Frameworks 26](#_Toc198223604)

[Domain 2: Transition Planning 28](#_Toc198223605)

[Section 2.1: Who is being targeted? 28](#_Toc198223606)

[Section 2.2: Disclosure of Plans and Targets 33](#_Toc198223607)

[Section 2.3: Target Setting 33](#_Toc198223608)

[Section 2.4: GHG Emissions Reductions Targets 34](#_Toc198223609)

[Section 2.5: Transition Planning 37](#_Toc198223610)

[Section 2.6: Standards and Frameworks 39](#_Toc198223611)

[Domain 3: Public Procurement 41](#_Toc198223612)

[Section 3.1: Who is being targeted? 41](#_Toc198223613)

[Section 3.2: Procurement Cycle 46](#_Toc198223614)

[Section 3.3: Life-cycle or Whole-life Costing 49](#_Toc198223615)

[Section 3.4: Tendering or Solicitation Stage 50](#_Toc198223616)

[Section 3.5: Exclusion or Debarment Grounds 51](#_Toc198223617)

[Section 3.6: Qualification or Selection Criteria 51](#_Toc198223618)

[Section 3.7: Technical specifications 52](#_Toc198223619)

[Section 3.8: Contract Performance 53](#_Toc198223620)

[Section 3.9: Standards and Frameworks 54](#_Toc198223621)

[Domain 4: Carbon Credits 57](#_Toc198223622)

[Section 4.1: Who is being targeted? 57](#_Toc198223623)

[Section 4.2: Purpose/Goal of the Policy 62](#_Toc198223624)

[Section 4.3: Governance of Carbon Credits 63](#_Toc198223625)

[Section 4.4: Policy goal-specific questions 65](#_Toc198223626)

[Section 4.4.1: Criteria for Carbon Credits Generation and/or Eligibility  65](#_Toc198223627)

[Section 4.4.2: Carbon Credit Usage in Compliance Market and Voluntary Carbon Market 69](#_Toc198223628)

[Section 4.4.3: Operationalizing Paris Agreement Article 6 provisions as they apply to carbon credits 72](#_Toc198223629)

[Section 4.4.4: Exchange of Carbon Credits as a Financial Instrument  73](#_Toc198223630)

[Domain 5: Prudential Tools 75](#_Toc198223631)

[Section 5.1: Who is being targeted? 75](#_Toc198223632)

[Section 5.2: Policy goal or function of the policy tool 80](#_Toc198223633)

[Section 5.2.1: Risk management and governance 82](#_Toc198223634)

[Section 5.2.2: Scenario analysis and stress-testing 84](#_Toc198223635)

[Section 5.2.3: Capital and Liquidity Requirements 87](#_Toc198223636)

[Section 5.3: Standards and Frameworks 89](#_Toc198223637)

[Domain 6: Methane Abatement 91](#_Toc198223638)

[Section 6.1: Who is being targeted? 91](#_Toc198223639)

[Section 6.2: National targets 95](#_Toc198223640)

[Section 6.3: Methane Pricing 98](#_Toc198223641)

[Section 6.4: Source-specific rules 99](#_Toc198223642)

[6.4.1 Oil and Gas-Related Methane Emissions 99](#_Toc198223643)

[6.4.2 Coal-Related Methane Emissions 107](#_Toc198223644)

[6.4.3 Agriculture-Related Methane Emissions 108](#_Toc198223645)

[Section 6.5: Standards and Frameworks 109](#_Toc198223646)

# General Questions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Please answer all questions in this section.** | | | | |
| **1** | Law Firm Name | | | |
|  | Cleary | | | |
| **2** | Jurisdiction | | | |
|  | United Kingdom | | | |
| **3** | **Policy Tool** Name  *Note:* *If not in English, please provide the English translation followed by the original name in parentheses.* | | | |
|  | UK Emissions Trading Scheme | | | |
| **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). | | | |
|  | The Greenhouse Gas Emissions Trading Scheme Order 2020: <https://web.archive.org/web/20250718205416/https://www.legislation.gov.uk/uksi/2020/1265/contents>  Guidance: Participating in the UK ETS: <https://web.archive.org/web/20250708124842/https://www.gov.uk/government/publications/participating-in-the-uk-ets/participating-in-the-uk-ets> | | | |
| **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** |  | | |
| 5.3 | **Public procurement** |  | | |
| 5.4 | **Carbon credits** | X | | |
| 5.5 | **Prudential tools** |  | | |
| 5.6 | **Methane abatement** |  | | |
| **6** | Describe the **policy tool**, including its goal and/or purpose and its relevance to the selected domain(s) in question 5. Please note if the policy tool has component parts which are being surveyed or is known more colloquially by another name.  *Example:* *The policy tool requires publicly listed companies to comply with the recommendations of the Taskforce for Climate Related Financial* ***Disclosure*** *or to explain the absence of such* ***disclosures****.* | | | |
|  | The Greenhouse Gas Emissions Trading Scheme Order 2020 (SI 2020/1265) (the “**Order**”) established the UK Emissions Trading Scheme (“**UK ETS**”) as a successor to the EU Emissions Trading Scheme following Brexit. The UK ETS is a “cap and trade” mechanism that sets an annual cap on the greenhouse gas emissions of entities operating in energy-intensive sectors, such as aviation, power generation and heavy industry. Each year, in-scope entities must surrender a number of emissions allowances (each representing one tonne of carbon dioxide equivalent) equal to their emissions during the previous calendar year. In line with the UK’s net zero ambitions, overall cap decreases annually, tightening emissions limits over time. Allowances are tradeable and can be acquired in primary markets (either through free allocation or auctioning of allowances) as well as traded in secondary markets (either over-the-counter or on exchanges). Non-compliance with the scheme’s obligations may result in the imposition of civil penalties. | | | |
| **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. | | | |
|  | The UK ETS replaced the UK’s participation in the EU ETS on 1 January 2021. | | | |
| **9** | Year **policy tool** adopted/published | | | |
|  | 2020 | | | |
| **10** | Year(s) of (planned) entry into force | | | |
|  | 2020, 2021 | | | |
| **11** | If multiple years/phases for entry into force, please describe. | | | |
|  | As stipulated by Article 2, the Order comes into force on the day after the day on which it is made, except Article 25, Schedule 5 and paragraph 4 of Schedule 8, which come into force on the day after which the Order is made or immediately after IP completion day, whichever is later. | | | |
| **12** | End date of **policy tool**, if relevant. | | | |
|  |  | | | |
| **13** | Describe the type of actor authoring/issuing the **policy tool**.  *For example, head of state, independent regulatory or supervisory body, legislature, judiciary, ministry/department/agency, etc.* | | | |
|  | Legislature | | | |
| **14.1** | Name the authority responsible for overseeing implementation and/or enforcement. In the case of EU regulation, limit answers to EU (i.e. supranational) authorities.  ***(If there are multiple authorities for overseeing implementation and/or enforcement, please name one each in 14.1, 14.2, 14.3, and so on, until 14.5. If there is only one authority, please name it here and leave 14.2, 14.3, 14.4 and 14.5 blank).*** | | | |
|  | UK ETS authority, defined by Article 14 of the Order as ‘all of the national authorities’ and comprising the UK, Scottish and Welsh Governments and Northern Ireland Department of Agricultural, Environment and Rural Affairs. | | | |
| 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 | | |  |
| 14.1.1.4 | High capacity | | | X |
| **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. | | | |
|  | England: Environment Agency (EA) | | | |
| 14.2.1 | To provide contextual information, indicate the extent to which this authority is perceived as having the capacity to undertake this work. Select the appropriate response using an X. | | | |
| 14.2.1.1 | No capacity | | |  |
| 14.2.1.2 | Low capacity | | |  |
| 14.2.1.3 | Medium capacity | | |  |
| 14.2.1.4 | High capacity | | | X |
| **14.3** | **Authority number 3**  **(Answer if there are more than two authorities overseeing implementation and/or enforcement. Otherwise leave blank.)**  Name the authority responsible for overseeing implementation and/or enforcement. In the case of EU regulation, limit answers to EU (i.e. supranational) authorities. | | | |
|  | Wales: Natural Resources Wales (NRW) | | | |
| 14.3.1 | To provide contextual information, indicate the extent to which this authority is perceived as having the capacity to undertake this work. Select the appropriate response using an X. | | | |
| 14.3.1.1 | No capacity | | |  |
| 14.3.1.2 | Low capacity | | |  |
| 14.3.1.3 | Medium capacity | | |  |
| 14.3.1.4 | High capacity | | | X |
| **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. | | | |
|  | Northern Ireland: Northern Ireland Environment Agency (NIEA) | | | |
| 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 | | | X |
| **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. | | | |
|  | Scotland: Scottish Environment Protection Agency (SEPA) | | | |
| 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 | | | X |
| **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**. | | | |
|  | Part 6 of the Order sets out the regulator’s powers to monitor compliance with the UK ETS. This includes the ability to carry out inspections of an entity’s property.  In-scope entities will also have to monitor their emissions under monitoring plans aligned with the requirements of the Monitoring and Reporting Regulations 2018 (as per paragraphs 2(g) and 4 of Schedule 6 to the Order). This includes the publication of an annual emissions report.  Aircraft operators also have to apply for an emissions monitoring plan (see Part 4 of the Order) that outlines how an emissions are to be monitored by the regulator. | | | |

# 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 ae? Select all that apply using an X. | | | | |
| 1.40.1 | Targets for renewable energy leak | | |  | |
| 1.40.2 | Targets for **fossil fuel phase down/phase out** | | |  | |
| 1.40.3 | Targets or goals related to **climate adaptation** | | |  | |
| 1.40.4 | Targets of goals related to **nature and/or biodiversity** | | |  | |
| 1.40.5 | Targets or goals related to **just transition** | | |  | |
| 1.40.6 | Other | | |  | |
| **1.41** | For any of the above-selected answers, please clarify or elaborate, referencing the sections/subsections/paragraphs of the **policy tool** relevant to other climate-related targets. | | | | |
|  |  | | | | |
| **If the disclosure of physical risk is recommended or required, complete questions 1.41-1.44. Otherwise skip to question 1.45.** | | | | | |
| **1.42** | What types of physical risk must be disclosed? Select all that apply using an X. | | | | |
| 1.42.1 | Not specified | | |  | |
| 1.42.2 | To company | | |  | |
| 1.42.3 | To society (double materiality) | | |  | |
| **1.43** | What is the **materiality standard** for the **disclosure** of physical risk? Select the appropriate response using an X. | | | | |
| 1.43.1 | Self-assessed material risk | | |  | |
| 1.43.2 | Externally-defined material risk | | |  | |
| 1.43.3 | Other | | |  | |
| **1.44** | If “other” selected, please describe. | | | | |
|  |  | | | | |
| **1.45** | Does the **policy tool** recommend or require any of the following measures? Select all that apply using an X. | | | | |
|  |  | Recommended | | Required | Not specified |
| 1.45.1 | Entities disclose the results of climate risk-related stress tests that are related to **physical climate risk**? |  | |  |  |
| 1.45.2 | Entities disclose their methodology for **scenario analysis** with relation to **physical climate risk**? |  | |  |  |
| 1.45.3 | Risk assessments of physical risk be third-party verified? |  | |  |  |
| **If the disclosure of transition risk is recommended or required, complete questions 1.45-1.48. Otherwise skip to question 1.49.** | | | | | |
| **1.46** | What types of transition risk must be disclosed? Select all that apply using an X. | | | | |
| 1.46.1 | Not specified | | |  | |
| 1.46.2 | Risks that societal transitions may pose to the disclosing entity | | |  | |
| 1.46.3 | Risks that the disclosing entity’s transition may pose to society (double materiality) | | |  | |
| **1.47** | What is the **materiality standard** for the **disclosure** of transition risk? Select the appropriate response using an X. | | | | |
| 1.47.1 | Self-assessed material risk | | |  | |
| 1.47.2 | Externally-defined material risk | | |  | |
| 1.47.3 | Other | | |  | |
| **1.48** | If “other” selected, please describe. | | | | |
|  |  | | | | |
| **1.49** | Does the **policy tool** recommend or require any of the following? Select all that apply using an X. | | | | |
|  |  | Recommended | | Required | Not specified |
| 1.49.1 | Entities disclose the results of climate-related risk stress tests that are related to transition risk |  | |  |  |
| 1.49.2 | Entities have transition risk assessment be third-party verified |  | |  |  |
| 1.49.3 | Entities disclose their methodology for **scenario analysis** related to transition risk |  | |  |  |
| **If the disclosure of transition plans is recommended or required, complete questions 1.49-1.51. Otherwise skip to question 1.52.** | | | | | |
| **1.50** | Does the **policy tool** recommend or require any of the following? Select all that apply using an X. | | | | |
|  |  | Recommended | | Required | Not specified |
| 1.50.1 | Audited accuracy and/or third-party verification of **transition plans** |  | |  |  |
| 1.50.2 | Entities disclose progress in implementing **transition plans** |  | |  |  |
| 1.50.3 | Entities disclose their methodology for **scenario analysis** related to **transition planning** |  | |  |  |
| **1.51** | Does the **policy tool** recommend or require **targeted entities** disclose any other climate-related information? Select all that apply using an X. | | | | |
|  |  | Recommended | | Required | Neither recommended nor required |
| 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 |  | |  |  |
| 2.1.2 | Private companies |  | |  |  |
| 2.1.3 | Financial institutions |  | |  |  |
| 2.1.4 | Small and medium-sized enterprises |  | |  |  |
| 2.1.5 | State-owned companies |  | |  |  |
| 2.1.6 | Not-for-profit organisations |  | |  |  |
| 2.1.7 | Government agencies and/or departments (supranational) |  | |  |  |
| 2.1.8 | Government agencies and/or departments (national) |  | |  |  |
| 2.1.9 | Government agencies and/or departments (regional – e.g. state, province, region, metropolitan region) |  | |  |  |
| 2.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) |  | |  |  |
| 2.1.11 | Government agencies and/or departments (unspecified) |  | |  |  |
| 2.1.12 | Sectoral actors (e.g. healthcare, utilities, education) |  | |  |  |
| 2.1.13 | Other |  | |  |  |
| 2.1.14 | If “Other” please clarify. | | | | |
|  |  | | | | |
| **2.2** | If “Financial institutions” selected in Q2.1, please identify the subset of actors to which the **policy tool** applies using an X against each actor. Otherwise, leave blank. | | | | |
|  |  | Mandatory | | Voluntary | Not targeted |
| 2.2.1 | Banks |  | |  |  |
| 2.2.2 | Non-Bank Financial Companies |  | |  |  |
| 2.2.3 | Insurance and Re-Insurance Categories |  | |  |  |
| 2.2.4 | Asset Managers |  | |  |  |
| 2.2.5 | Pension Funds |  | |  |  |
| 2.2.6 | Other |  | |  |  |
| 2.2.7 | If “Other” please clarify. | | | | |
|  |  | | | | |
| **2.3** | In cases where entities are targeted by sector, identify the sector to which the **policy tool** applies using an X against each sector.  If entities are not targeted by sector, please leave this question blank. | | | | |
|  |  | Mandatory | | Voluntary | Not applicable |
| 2.3.1 | Agriculture, forestry, and fishing |  | |  |  |
| 2.3.2 | Mining and quarrying |  | |  |  |
| 2.3.3 | Manufacturing |  | |  |  |
| 2.3.4 | Electricity, gas, steam, and air conditioning supply |  | |  |  |
| 2.3.5 | Water supply; sewerage; waste management and remediation activities |  | |  |  |
| 2.3.6 | Construction |  | |  |  |
| 2.3.7 | Wholesale and retail trade: repair of motor vehicles and motorcycles |  | |  |  |
| 2.3.8 | Transportation and storage |  | |  |  |
| 2.3.9 | Accommodation and food service activities |  | |  |  |
| 2.3.10 | Information and communication |  | |  |  |
| 2.3.11 | Financial and insurance activities |  | |  |  |
| 2.3.12 | Real estate activities |  | |  |  |
| 2.3.13 | Professional, scientific and technical activities |  | |  |  |
| 2.3.14 | Administrative and support service activities |  | |  |  |
| 2.3.15 | Public administration and defense; compulsory social security |  | |  |  |
| 2.3.16 | Education |  | |  |  |
| 2.3.17 | Human health and social work activities |  | |  |  |
| 2.3.18 | Arts, entertainment and recreation |  | |  |  |
| 2.3.19 | Other service activities |  | |  |  |
| 2.3.20 | Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use |  | |  |  |
| 2.3.21 | Activities of extraterritorial organizations and bodies |  | |  |  |
| 2.3.22 | Other |  | |  |  |
| 2.3.23 | If “Other” selected, please explain. | | | | |
|  |  | | | | |
| **2.4** | If necessary, please clarify any of the above answers to questions regarding the **targeted entities**.  For example, specify if duties vary across the **targeted entities**. | | | | |
|  |  | | | | |
| **2.5** | Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory. | | | | |
|  | Threshold type | Describe | | | |
| 2.5.1 | Minimum number of employees (Enter min number of full-time employees – FTEs) |  | | | |
| 2.5.2 | Minimum revenue (Enter minimum revenue) |  | | | |
| 2.5.3 | Minimum assets (Enter minimum assets) |  | | | |
| 2.5.4 | Minimum contract value (Enter minimum contract value) |  | | | |
| 2.5.5 | Entity is headquartered in the jurisdiction |  | | | |
| 2.5.6 | Other |  | | | |
| **2.6** | Can entities for whom compliance with the **policy tool** is mandatory opt out of the obligation (e.g. comply or explain)? Select the appropriate response using an X. | | | | |
| 2.6.1 | No |  | | | |
| 2.6.2 | Yes |  | | | |
| 2.6.3 | Not specified |  | | | |
| **2.7** | If yes, describe the available opt-out provisions, referencing the relevant section/ subsection/ paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **2.8** | What are the sanctions for non-compliance? Select all that apply using an X and describe in the next question. | | | | |
| 2.8.1 | Monetary fine |  | | | |
| 2.8.2 | Restriction on business activities |  | | | |
| 2.8.3 | Voiding or setting aside of contract |  | | | |
| 2.8.4 | Exclusion from government contracts |  | | | |
| 2.8.5 | Award of damages or compensation |  | | | |
| 2.8.6 | Penalty for senior managers |  | | | |
| 2.8.7 | Criminal penalties |  | | | |
| 2.8.8 | Not specified |  | | | |
| 2.8.9 | Not applicable (in the case of voluntary tools) |  | | | |
| 2.8.10 | Other |  | | | |
| **2.9** | Please describe the provisions within the policy pertaining to the types of sanctions against non-compliance selected above. | | | | |
|  |  | | | | |
| **2.10** | In the case of voluntary rules, is there evidence that this **policy tool** is being implemented?  For example, if follow up regulations are being developed, initiatives are being launched, funding is being allocated, etc.  Select the appropriate response using an X. | | | | |
| 2.10.1 | No known evidence of implementation | |  | | |
| 2.10.2 | Yes | |  | | |
| **2.11** | Briefly explain your answer to Q2.10. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  |  | | | | |
| **2.12** | In the case of mandatory rules, is there any evidence that the **policy tool** has ever been enforced?  For example, is there any evidence of regulatory disputes, sanctions, penalties for non-compliance, etc?  Select the appropriate response using an X. | | | | |
| 2.12.1 | No known evidence of enforcement | |  | | |
| 2.12.2 | Yes | |  | | |
| **2.13** | Briefly explain your answer to Q2.12, noting one to two exemplary cases of enforcement if relevant. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  |  | | | | |
| **2.14** | To your knowledge, has this **policy tool** ever been involved in litigation? This could include direct challenges to the **policy tool** or its inclusion in cases where it is being cited as a basis for challenging other regulations. Select the appropriate response using an X. | | | | |
| 2.14.1 | No known involvement in litigation | |  | | |
| 2.14.2 | Yes | |  | | |
| **2.15** | Briefly explain your answer to Q2.14. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  |  | | | | |

## Section 2.2: Disclosure of Plans and Targets

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

## Section 2.3: Target Setting

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

## Section 2.4: GHG Emissions Reductions Targets

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

## Section 2.5: Transition Planning

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

## Section 2.6: Standards and Frameworks

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

# Domain 3: Public Procurement

## Section 3.1: Who is being targeted?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **3.1** | With regard to **public procurement**, which of the following entities are targeted through this **policy tool**? Identify each **targeted entity** using an X. | | | |
|  |  | Mandatory | Voluntary | Not targeted |
| 3.1.1 | Publicly-traded entities |  |  |  |
| 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 | 1. Paris Agreement |  |  |  |
| 3.43.2 | 2. The jurisdiction’s Nationally Determined Contribution (NDC) |  |  |  |
| 3.43.3 | 3. IFRS S1 |  |  |  |
| 3.43.4 | 4. IFRS S2 |  |  |  |
| 3.43.5 | 5. Task Force on Climate-related Financial **Disclosures** (TCFD) |  |  |  |
| 3.43.6 | 6. GHG Protocol Corporate Accounting and Reporting Standard |  |  |  |
| 3.43.7 | 7. GHG Protocol Corporate Value Chain (**Scope 3**) Accounting and Reporting Standard |  |  |  |
| 3.43.8 | 8. CDP (formerly known as Climate Disclosure Project) reporting framework |  |  |  |
| 3.43.9 | 9. **Science Based Targets** initiative (SBTi) |  |  |  |
| 3.43.10 | 10. **Science Based Targets** initiative (SBTi) Net Zero Standard |  |  |  |
| 3.43.11 | 11. United Nations Sustainable Development Goals (SDGs) |  |  |  |
| 3.43.12 | 12. ISO 20400 Sustainable Procurement |  |  |  |
| 3.43.13 | 13. EU Green Public Procurement criteria and guidance |  |  |  |
| 3.43.14 | 14. UNEP Sustainable Public Procurement Implementation Guidelines |  |  |  |
| 3.43.15 | 15. OECD MAPS - Supplementary Module on Sustainable Public Procurement |  |  |  |
| 3.43.16 | 16. Asian Development Bank Guidelines for Sustainable Procurement |  |  |  |
| 3.43.17 | 17. African Development Bank Sustainable Public Procurement Guidance Note |  |  |  |
| 3.43.18 | 18. Inter-American Development Bank Green Procurement Guidelines |  |  |  |
| 3.43.19 | 19. EDBR Project Requirements/Environmental and Social Action Plan |  |  |  |
| 3.43.20 | 20. World Bank Environmental and Social Framework |  |  |  |
| 3.43.21 | 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 |  | | | |  | X |
| 4.1.2 | Private companies |  | | | |  | X |
| 4.1.3 | Financial institutions |  | | | |  | X |
| 4.1.4 | Small and medium-sized enterprises |  | | | |  | X |
| 4.1.5 | State-owned companies |  | | | |  | X |
| 4.1.6 | Not-for-profit organisations |  | | | |  | X |
| 4.1.7 | Government agencies and/or departments (supranational) |  | | | |  | X |
| 4.1.8 | Government agencies and/or departments (national) |  | | | |  | X |
| 4.1.9 | Government agencies and/or departments (regional – e.g. state, province, region, metropolitan region) |  | | | |  | X |
| 4.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) |  | | | |  | X |
| 4.1.11 | Government agencies and/or departments (unspecified) |  | | | |  | X |
| 4.1.12 | Sectoral actors (e.g. healthcare, utilities, education) | X | | | |  |  |
| 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 | X | | | |  |  |
| 4.3.3 | Manufacturing | X | | | |  |  |
| 4.3.4 | Electricity, gas, steam, and air conditioning supply | X | | | |  |  |
| 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 | X | | | |  |  |
| 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**. | | | | | | |
|  | As noted below, entities are targeted where they carry out regulated activities as set out in Schedules 1 and 2 to the Order. Only the aviation sector is specifically targeted by the Order, whereas Schedule 2, by implication, targets the energy intensive industries and power generation sector.  Duties vary across targeted entities.  Aircraft operators are required to have emissions monitoring plans rather than permits (Part 4 of the Order) and have specific surrender requirements (Article 34 of the Order).  Installation operators have three tiers of obligations.   * Standard operators (Schedule 6 Part 1 of the Order) must hold permits and must surrender allowances equal to reportable emissions. * Hospital and small emitters (Schedule 6 Part 2 & Schedule 7 of the Order and Section 3 of the Guidance) have specific emissions targets and banking of targets provisions * Ultra-small emitters (Schedule 8 of the Order and Section 3 of the Guidance) have modified monitoring and verification requirements; they do not need permits but must monitor emissions.   Emissions targets are found at Part 4 of Schedule 7 to the Order. | | | | | | |
| **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 | | Per Sections 2 and 3 of the Guidance and Schedules 1 and 2 of the Order, the threshold criteria are based on emissions levels and thermal input rather than traditional corporate metrics.  Installations: these are stationary technical units that carry out a regulated activity. This is defined by reference to Table C in Schedule 2 to the Order.  Small emitters: below 25,000t CO2e per annum and thermal capacity below 35MW  Ultra-small emitters: below 2,500t CO2e per annum  Aviation: operators of UK domestic flights, UK-Gibraltar flights, and UK to EEA flights  No minimum employee numbers, revenue, assets or contract values are specified. | | | | |
| **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 | | X | | | | |
| 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**. | | | | | | |
|  | Per Section 3 of the Guidance issued by the Department for Energy Security & Net Zero, there are a number of simplified provisions for hospitals, small emitters and ultra-small emitters.  Hospitals and Small Emitters (emissions below 25,000t CO2e annually) can apply for HSE status to be subject to emissions targets instead of allowance surrender obligations. Ultra-small Emitters (below 2,500t CO2e annually) can apply for USE status to be exempt from permit requirements while still monitoring emissions.  These simplified provisions are subject to eligibility requirements. Applicants must (per Section 9 of the Guidance) apply for this status within the data collection window. | | | | | | |
| **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 | | | | X | | |
| 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 | | | | X | | |
| 4.8.8 | Not specified | | | |  | | |
| 4.8.9 | Not applicable (in the case of voluntary tools) | | | |  | | |
| 4.8.10 | Other | | | | Publication of non-compliance | | |
| **4.9** | Describe the sanctions for non-compliance selected above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | | | |
|  | Part 7 Chapter 2 of the Order outlines the civil penalties for non-compliance.  Article 40(4) also introduces a criminal offence for failing to comply with a requirement for inspection. Being found guilty of this offence leads to a fine.  Penalty notices (articles 47 and 48) are imposed “*Where the regulator considers that a person is liable to a civil penalty under any of articles 50 to 68*”.  Where a regulated activity is carried out without a permit (article 50), contrary to article 26, the operator is liable to a civil penalty, calculated as CA + (RE x CP), where CA is costs avoided, RE is reportable emissions, and CP is the carbon price. Carbon price is calculated with reference to article 46.  Failure to comply with conditions of the permit (article 51) renders the operator liable to a penalty of £20,000 plus a daily penalty of £500 for each day that the operator fails to comply with the condition or requirement, beginning with the day notice is given, up to a maximum of £45,000.  Where an operator fails to surrender allowances (article 52), they are liable to an ‘excess emissions penalty’ of £100 multiplied by the inflation factor for each allowance the operator fails to surrender. Under certain circumstances outlined in article 52(4-10) the operator is liable to a civil penalty of £20 multiplied by the inflation factor per allowance, rather than the ‘excess emissions penalty’. This same civil penalty also applies (article 53) where an operator fails to transfer or surrender allowances where the underreporting discovered after transfer.  Per article 49 the regulator must publish the name of every person on whom this excess emissions penalty is imposed as soon as reasonably practicable, unless this person is found not liable to a civil penalty following an appeal.  Where a hospital or small emitter exceeds their emissions target (article 54) they are liable to a civil penalty of (RE-ET) x CP where RE is the installation’s reportable emissions, ET is the installation’s emissions target and CP is the carbon price per article 46. Article 55 details the further civil penalty for failing to pay this first civil penalty, which is 10% of the first penalty and a daily penalty of £150 up to £13,500.  Where a hospital or small emitter has under-reported their emissions (article 56) they are liable to a civil penalty of £5000 + (UE x CP) where UE is the underreported emissions in tonnes of CO2 equivalent and CP is the carbon price.  Where a hospital or small emitter has failed to notify when they cease to meet a criteria (article 57), they are liable to a civil penalty of £2500 if failure is on or before 31 March in a default year; £5000 if failure is on or before 31 October in a default year and there is no penalty year; and £5000 plus 2x avoided compliance costs for each penalty year if failure is on or before 31 October in a default year and there is a penalty year. Compliance costs are (RE x CP) – PP where RE is reportable emissions, CP is carbon price and PP is amount of civil penalty previously given where a penalty notice imposing a civil penalty has previously been given to the operator (article 57(4)).  Where installations fail to apply to surrender permits (article 58) the operator is liable to a civil penalty of £5000.  Where an ultra-small emitter’s reportable emissions exceed a maximum amount (article 59) the operator is liable to a civil penalty of (RE-maximum amount) x CP where RE is reportable emissions and CP is carbon price.  Where ultra-small emitters fail to notify where these reportable emissions exceed that maximum amount (article 60) the operator is liable to a civil penalty of £2500 and CA + (RE x CP) where CA is costs avoided, RE is reportable emissions and CP is carbon price. The regulator may increase this.  Where an aircraft operator fails to apply or make revised application for an emissions monitoring plan (article 61) the operator is liable to a civil penalty of £20,000 and a daily penalty of £500 for each day that the application or revised application is not submitted to a maximum of £45,000.  The same applies where an aircraft operator fails to comply with the condition of an emissions monitoring plan (article 62), where they fail to monitor aviation emissions (article 63), and where they fail to submit or submit on time a verified report of aviation emissions to the regulator (article 64).  Where a person fails to comply with an enforcement notice given by a regulator (article 65) they are liable to a civil penalty of £20,000 and a daily penalty of £1000 for each day of failure, up to a maximum of £45,000.  Where a person fails to comply with an information notice (article 66) they are liable to a civil penalty of £5000 and a daily penalty of £500 for each day of failure, up to a maximum of £45,000.  Where a person provides false or misleading information or makes a statement that is false or misleading in a material respect under specified circumstances (article 67) they are liable to a civil penalty of £50,000.  Where a person in control of premises does not allow the regulator or authorised person access they are liable to a civil penalty of £50,000 (article 68). | | | | | | |
| **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 | | | X | | | |
| **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. | | | | | | |
|  | The Order is actively being enforced. For example, Repsol Sinopec Resources UK Limited was [fined](https://web.archive.org/save/https:/www.gov.uk/guidance/oil-and-gas-decc-public-registers-of-enforcement-activity?utm_source=chatgpt.com) £13,333 on 27 July 2023 for multiple violations of Article 51 of the Order.  The Environment Agency has also published a [policy paper](https://web.archive.org/save/https:/www.gov.uk/government/publications/environment-agency-enforcement-and-sanctions-policy/environment-agency-enforcement-and-sanctions-policy) on its enforcement and sanctions strategy, which applies, *inter alia*, to civil penalties under the UK ETS. | | | | | | |
| **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 | | | X | | | |
| **4.15** | Briefly explain your answer to Q4.14. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | | | |
|  | In 2021 the High Court handed down judgement in the case of *R (Elliott-Smith) v Secretary of State for Business, Energy and Industrial Strategy & others* [2021].  The judicial review was a challenge to the UK ETS on the basis that (i) the total emissions cap was too high to meet short- and medium-term obligations under the Paris Agreement; and (ii) that the power in section 44 of the 2008 Climate Change Act to establish trading schemes had been exercised for an improper purpose, namely the easing of the UK’s exit from the EU where the purpose should have been reducing emissions.  The High Court dismissed the challenge.  <https://web.archive.org/web/20250708142816/https://www.ftbchambers.co.uk/news/news-view/challenge-to-new-uk-emissions-trading-scheme-dismissed>  <https://web.archive.org/web/20250708142828/https://climatecasechart.com/non-us-case/elliott-smith-v-secretary-of-state-for-business-energy-and-industrial-strategy-et-al/> | | | | | | |

## 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)) | | | | X | |
| 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) |  |  |  | | X |
| 4.18.2 | Carbon removal credits (nature-based) (e.g. afforestation projects, restoring ecosystems) |  |  |  | | X |
| 4.18.3 | Carbon removal credits (technological) (e.g. direct air capture and storage (DACCS), bioenergy carbon capture and storage (BECCS)) |  |  |  | | X |
| 4.18.4 | Other approaches to crediting (e.g. **jurisdictional REDD+**) |  |  |  | | X |
| **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** | X | | |  |  |
| 4.20.2 | **Gold Standard** |  | | |  | X |
| 4.20.3 | **Verra** |  | | |  | X |
| 4.20.4 | **Climate Action Reserve (CAR)** |  | | |  | X |
| 4.20.5 | **American Carbon Registry (ACR)** |  | | |  | X |
| 4.20.6 | Other(s) |  | | |  | X |
| **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**. | | | | | |
|  | Per Section 6 of the Guidance. The UK ETS requires operators to use the UK Emissions Trading Registry. The Registry was set up in accordance with Schedule 5A of the Order.  Installation operators must have an Operator Holding Account (OHA) and aircraft operators must have an Aircraft Operator Holding Account (AOHA) to acquire and surrender allowances. The registry functions like an online bank account, recording allowance holdings, movements, verified emissions and free allocations. Opening an account requires verification and can take up to, or occasionally longer than, 2 months.  <https://web.archive.org/web/20250708112441/https://view-emissions-trading-registry.service.gov.uk/> | | | | | |
| **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 | | X | | | |
| 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) |  | | |  | X |
| 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) |  | | |  | X |
| 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**) |  | | |  | X |
| 4.23.4 | **Corresponding adjustments** to ensure that credits traded internationally are not **double counted** in the host and buyer jurisdictions |  | | |  | X |
| 4.23.5 | **Double counting** mentioned but with no additional specification |  | | |  | X |
| 4.23.6 | Other(s) |  | | |  | X |
| **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 |  | | |  | X |
| 4.25.2 | Administration and maintenance of the carbon market system |  | | |  | X |
| 4.25.3 | Using revenues for other environmental, developmental, or social objectives |  | | |  | X |
| 4.25.4 | Other(s) |  | | |  | X |
| **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 | | | X | | |
| 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**. | | | | | |
|  | Article 70 provides right of appeal to an appeal body for persons aggrieved by regulator decisions or notices, covering applications, enforcement notices, penalty notices, permit matters and emissions determinations. The same article limits the right of appeal with reference to specific Acts and Orders as well as to Schedules in the Order itself. | | | | | |

## 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 | | | | X | |
| 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. | | | | | |
|  | Not specified in the policy tool. | | | | | |
| **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 | | | X | | |
| 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 | | X | | | |
| 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 |  | |  | | X |
| 4.49.2 | **Voluntary Carbon Markets Integrity (VCMI) Initiative** |  | |  | | X |
| 4.49.3 | **Tropical Forest Integrity Guide** |  | |  | | X |
| 4.49.4 | **Oxford Principles for Net Zero Carbon Alignment** |  | |  | | X |
| 4.49.5 | **IETA Guidelines for High Integrity Use of Carbon Markets** |  | |  | | X |
| 4.49.6 | **IUCN Global Standard for nature-based Solutions** |  | |  | | X |
| 4.49.7 | **The 7 Cancun Safeguards for REDD+** |  | |  | | X |
| 4.49.8 | **Science Based Targets** Initiative (SBTi) |  | |  | | X |
| 4.49.9 | Other(s) |  | |  | | X |
| **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 |  | |  | | X |
| 4.51.2 | **Free Prior and Informed Consent (FPIC)** from indigenous and local communities in case of land-based projects |  | |  | | X |
| 4.51.3 | Consideration of **co-benefits** to communities from projects generating **carbon credits** |  | |  | | X |
| 4.51.4 | Project alignment with sustainable development goals |  | |  | | X |
| 4.51.5 | **Policy tool** mentions social integrity of **carbon credits**, but with no additional details |  | |  | | X |
| 4.51.6 | Other(s) |  | |  | | X |
| **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 | |  |  |  |
| 6.1.2 | Private companies | |  |  |  |
| 6.1.3 | Financial institutions | |  |  |  |
| 6.1.4 | Small and medium-sized enterprises | |  |  |  |
| 6.1.5 | State-owned companies | |  |  |  |
| 6.1.6 | Not-for-profit organisations | |  |  |  |
| 6.1.7 | Government agencies and/or departments (supranational) | |  |  |  |
| 6.1.8 | Government agencies and/or departments (national) | |  |  |  |
| 6.1.9 | Government agencies and/or departments (regional – e.g. state, province, region, metropolitan region) | |  |  |  |
| 6.1.10 | Government agencies and/or departments (local-e.g. county, district, municipality, city) | |  |  |  |
| 6.1.11 | Government agencies and/or departments (unspecified) | |  |  |  |
| 6.1.12 | Sectoral actors (e.g. healthcare, utilities, education) | |  |  |  |
| 6.1.13 | Other | |  |  |  |
| 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 | |  |  |  |
| 6.3.2 | Mining and quarrying | |  |  |  |
| 6.3.3 | Manufacturing | |  |  |  |
| 6.3.4 | Electricity, gas, steam, and air conditioning supply | |  |  |  |
| 6.3.5 | Water supply; sewerage; waste management and remediation activities | |  |  |  |
| 6.3.6 | Construction | |  |  |  |
| 6.3.7 | Wholesale and retail trade: repair of motor vehicles and motorcycles | |  |  |  |
| 6.3.8 | Transportation and storage | |  |  |  |
| 6.3.9 | Accommodation and food service activities | |  |  |  |
| 6.3.10 | Information and communication | |  |  |  |
| 6.3.11 | Financial and insurance activities | |  |  |  |
| 6.3.12 | Real estate activities | |  |  |  |
| 6.3.13 | Professional, scientific and technical activities | |  |  |  |
| 6.3.14 | Administrative and support service activities | |  |  |  |
| 6.3.15 | Public administration and defense; compulsory social security | |  |  |  |
| 6.3.16 | Education | |  |  |  |
| 6.3.17 | Human health and social work activities | |  |  |  |
| 6.3.18 | Arts, entertainment and recreation | |  |  |  |
| 6.3.19 | Other service activities | |  |  |  |
| 6.3.20 | Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use | |  |  |  |
| 6.3.21 | Activities of extraterritorial organizations and bodies | |  |  |  |
| 6.3.22 | Other | |  |  |  |
| 6.3.23 | If “Other” selected, please explain. | | | | |
|  |  | | | | |
| **6.4** | If necessary, please clarify any of the above answers to questions regarding the **targeted entities**.  For example, specify if duties vary across the **targeted entities**. | | | | |
|  |  | | | | |
| **6.5** | Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory. | | | | |
|  | Threshold type | | Describe | | |
| 6.5.1 | Minimum number of employees (Enter min number of full-time employees – FTEs) | |  | | |
| 6.5.2 | Minimum revenue (Enter minimum revenue) | |  | | |
| 6.5.3 | Minimum assets (Enter minimum assets) | |  | | |
| 6.5.4 | Minimum contract value (Enter minimum contract value) | |  | | |
| 6.5.5 | Entity is headquartered in the jurisdiction | |  | | |
| 6.5.6 | Other | |  | | |
| **6.6** | Can entities for whom compliance with the **policy tool** is mandatory opt out of the obligation (e.g. comply or explain)? Select the appropriate response using an X. | | | | |
| 6.6.1 | No | |  | | |
| 6.6.2 | Yes | |  | | |
| 6.6.3 | Not specified | |  | | |
| **6.7** | If yes, describe the available opt-out provisions, referencing the relevant section/ subsection/ paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **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 | |  | | |
| 6.8.2 | Restriction on business activities | |  | | |
| 6.8.3 | Voiding or setting aside of contract | |  | | |
| 6.8.4 | Exclusion from government contracts | |  | | |
| 6.8.5 | Award of damages or compensation | |  | | |
| 6.8.6 | Penalty for senior managers | |  | | |
| 6.8.7 | Criminal penalties | |  | | |
| 6.8.8 | Not specified | |  | | |
| 6.8.9 | Not applicable (in the case of voluntary tools) | |  | | |
| 6.8.10 | Other | |  | | |
| **6.9** | Describe the sanctions for non-compliance selected above, referencing the relevant section/sub-section/paragraph of the **policy tool**. | | | | |
|  |  | | | | |
| **6.10** | In the case of voluntary rules, is there evidence that this **policy tool** is being implemented?  For example, if follow up regulations are being developed, initiatives are being launched, funding is being allocated, etc.  Select the appropriate response using an X. | | | | |
| 6.10.1 | No known evidence of implementation |  | | | |
| 6.10.2 | Yes |  | | | |
| **6.11** | Briefly explain your answer to Q6.10. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  |  | | | | |
| **6.12** | If the case of mandatory rules, is there any evidence that the **policy tool** has ever been enforced?  For example, is there any evidence of regulatory disputes, sanctions, penalties for non-compliance, etc?  Select the appropriate response using an X. | | | | |
| 6.12.1 | No known evidence of enforcement |  | | | |
| 6.12.2 | Yes |  | | | |
| **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. | | | | |
|  |  | | | | |
| **6.14** | To your knowledge, has this **policy tool** ever been involved in litigation? This could include direct challenges to the **policy tool** , or its inclusion in cases where it is being cited as a basis for challenging other regulations.  Select the appropriate response using an X. | | | | |
| 6.14.1 | No known involvement in litigation |  | | | |
| 6.14.2 | Yes |  | | | |
| **6.15** | Briefly explain your answer to Q6.14. If referencing **new sources,** please provide a **web-archived link** to the source material. | | | | |
|  |  | | | | |

## 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 | |  | | |
| 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 |  |
| **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

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

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

## Section 6.5: Standards and Frameworks

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **6.74** | Which of the following standards and/or frameworks is referenced or required? | | | |
|  |  | Required | Recommended/Referenced | Neither recommended nor required |
| 6.74.1 | IPCC inventory methodology |  |  |  |
| 6.74.2 | Global Methane Pledge |  |  |  |
| 6.74.3 | OGMP (UNEP) |  |  |  |
| 6.74.4 | MiQ |  |  |  |
| 6.74.5 | BS: EN 15446 |  |  |  |
| 6.74.6 | EPA Leak Detection and Repair A Best practice Guidance |  |  |  |
| 6.74.7 | Energy Institute - Protocol for the Estimation of Petroleum Refinery Process Plant Fugitive VOC Emissions 2010 |  |  |  |
| 6.74.8 | ISO 15848-1:2015 |  |  |  |
| 6.74.9 | ISO 15848-2:2015 |  |  |  |
| 6.74.10 | ISO 14064-2:2019 |  |  |  |
| 6.74.11 | API 2000:2014 |  |  |  |
| 6.74.12 | ISO:28300:2008 |  |  |  |
| 6.74.13 | EPA: Protocol for Equipment Leak Emission Estimates (1995) |  |  |  |
| 6.74.14 | Landfill Gas: Industry Code of Practice – The management of Landfill Gas |  |  |  |
| 6.74.15 | Method 21 – Determination of Volatile Organic Compound Leaks |  |  |  |
| 6.74.16 | ISO/TC 263 Coalbed methane |  |  |  |
| 6.74.17 | FAO Livestock Environmental Assessment and Performance (LEAP) Partnership |  |  |  |
| 6.74.18 | Global Dairy Sustainability Framework (GDSF) |  |  |  |
| 6.74.19 | National/subnational standard (Describe below) |  |  |  |
| 6.74.20 | Other ISO standard (Describe below) |  |  |  |
| 6.74.21 | Other (Describe below) |  |  |  |
| **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. | | | |
|  |  | | | |