

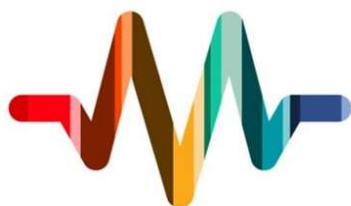
Oxford Climate Policy Monitor

2024 Survey

Jurisdiction France

Law firm Reed Smith

Authors Nicolas Walker (Lead), Yasemin Cimen,
Emmanuelle Dumont



**Climate
Policy
Monitor**

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Table of Contents

Policy Tool Name: LAW no. 2015-992 of August 17, 2015 on energy transition for green growth (LOI n° 2015-992 du 17 août 2015 relative à la transition énergétique pour la croissance verte)....	4
Policy Tool Name: LAW n° 2019-1147 of 8 November 2019 on energy and climate.....	26
Policy Tool Name: LAW no. 2020-105 of February 10, 2020 on the fight against waste and the circular economy.....	47
Policy Tool Name: LAW no. 2021-1104 of August 22, 2021 fighting climate change and building resilience to its effects.....	63
Policy Tool Name: LAW n° 2023-973 of October 23, 2023 relating to the green industry	75

Policy Tool Name: LAW no. 2015-992 of August 17, 2015 on energy transition for green growth (LOI n° 2015-992 du 17 août 2015 relative à la transition énergétique pour la croissance verte)

3. Source material link(s): https://web.archive.org/web/20240000000000*/https://climate-laws.org/document/law-no-2015-992-on-energy-transition-for-green-growth-energy-transition-law_aea3
https://web.archive.org/web/20240000000000*/https://www.legifrance.gouv.fr/loda/id/JORFTEXT000031044385

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☒ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The Law sets the target of reducing greenhouse gas emissions by 40% by 2030 and halving them by 2050, increasing the share of renewable energies in final energy consumption to 32% by 2030 and halving final energy consumption by 2050. It introduces provisions to accelerate and amplify energy-saving renovation work on buildings. Wherever possible, new public buildings will be required to be energy-positive. The law aims to develop clean transport and energy-efficient mobility. To encourage the deployment of electric and low-emission vehicles in France, the renewal of the fleets of the State and its public establishments will have to include 50% clean vehicles. The law encourages the reduction of waste at source and the development of the circular economy, by promoting innovative product and material design, sorting and recycling. It also aims to promote the development of renewable energies to diversify production and strengthen France's energy independence. The scope of the law is broad, as it deals with major energy, ecological and climate issues, but also with more prosaic but discreet subjects or issues linked to energy and climate and air, such as waste, regulations on the use of pesticides (which are banned in public green spaces from 2016), or plastic checkout bags (which are abolished from January 1, 2016) and disposable plastic cups, glasses and plates (replaced from 2020 by biosourced and compostable materials).

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Ministry of Ecological Transition (Ministère de la Transition écologique)

☒ 2. Energy Regulatory Commission (Commission de régulation de l'énergie - CRE)

☒ 3. Financial Markets Authority (Autorité des marchés financiers - AMF)

☐ 4.

o 5.

15. To provide contextual information, rate the capacity of Ministry of Ecological Transition (Ministère de la Transition écologique) to undertake the policy tool's implementation and/or enforcement.

o 0- No Capacity (Please explain)

o 1- Low Capacity (Please explain)

o 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) ministry of environment is primarily responsible for overseeing the overall implementation of environmental and energy policies, including the provisions of the energy transition law.

o Prefer not to answer

o Not Applicable

16. To provide contextual information, rate the capacity of Energy Regulatory Commission (Commission de régulation de l'énergie - CRE) to undertake the policy tool's implementation and/or enforcement.

o 0- No Capacity (Please explain)

o 1- Low Capacity (Please explain)

o 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) CRE oversees the electricity and gas markets, ensuring compliance with regulations and promoting fair competition in the energy sector. The CRE also has the power to impose sanctions

o Prefer not to answer

o Not Applicable

17. To provide contextual information, rate the capacity of Financial Markets Authority (Autorité des marchés financiers - AMF) to undertake the policy tool's implementation and/or enforcement.

o 0- No Capacity (Please explain)

o 1- Low Capacity (Please explain)

○ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) the Financial Markets Authority (AMF) is well-equipped to ensure compliance with financial and transparency regulations related to climate risks.

○ Prefer not to answer

○ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

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. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

departments (unspecified)			
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Agriculture, forestry, and fishing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mining and quarrying	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Electricity, gas, steam, and air conditioning supply	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water supply; sewerage; waste management and remediation activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Construction	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wholesale and retail trade; repair of motor vehicles and motorcycles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transportation and storage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accommodation and food service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Information and communication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial and insurance activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Real estate activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Professional, scientific and technical activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Administrative and support service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Public administration and defense; compulsory social security	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Education	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Human health and social work activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Arts, entertainment and recreation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other service activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Activities of extraterritorial organizations and bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

	Publicly-traded entities	Sectoral actors (e.g. healthcare, defense, utilities, education)
Minimum number of employees (Enter min number of full-time employees - FTEs)		
Minimum revenue (Enter minimum revenue)		
Minimum assets (Enter minimum assets)		
Minimum contract value (Enter minimum contract value)		
Entity is headquartered in the jurisdiction	yes	
Entities are subjected to disclosure or reporting requirements		

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

- o No

☒ Yes

29. Describe the available opt-out provisions (e.g. “comply or explain”), referencing the relevant section/subsection/paragraph of the policy tool.

The French law on energy transition for green growth calls for the entire housing stock to meet low-energy building standards by 2050. To encourage developers to build positive-energy buildings, the law offers the possibility of obtaining a constructibility bonus for these buildings. In fact, this is not an obligation. However, the law also requires all new public buildings to demonstrate exemplary energy and environmental performance.

30. Does the policy tool exclusively apply to entities’ domestic operations, or does it also apply to entities’ operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☒ Monetary fine There are several types of monetary fine for non-compliance, for example, under Article L714-2 of the French Energy Code, if a property developer fails to install a system for metering the energy delivered to the delivery points on the heating and cooling distribution networks, it may be required to pay a fine. The amount of the penalty is proportionate to the seriousness of the breach, the builder's situation, the extent of the damage and the benefits derived, but may not exceed 2% of sales excluding tax for the last financial year, rising to 4% in the event of a further breach of the same obligation.

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☐ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☒ Other In France, it is quite common to issue notices to comply before imposing penalties, for example "In the case of non-compliance, the administrative authority gives the interested party formal notice to comply within a timeframe it determines."

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

☐ Below average

☐ Average

☒ Above average

☐ Not applicable

☐ Unknown or prefer not to answer

34. Provide supplemental explanation of your assessment of the associated costs of compliance. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

The cost of compliance with Article 173-VI and Decree n°2015-1850 is above average due to the complexity and scope of the reporting requirements. Entities must invest in data collection, develop internal methodologies, and often hire or train personnel with specialized ESG expertise. The lack of standardization across frameworks adds further costs, as does the need for scenario analysis and potential third-party verification. Smaller entities face a disproportionate burden due to limited resources. Overall, compliance requires significant financial and organizational resources beyond typical regulatory requirements.

https://web.archive.org/web/20240000000000*/https://acpr.banque-france.fr/sites/default/files/medias/documents/bilan_gouvernement_application_decret_173-vi.pdf

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

☐ Below average

☐ Average

- ☒ Above average
 - ☐ Not applicable
 - ☐ Unknown or prefer not to answer
-
-

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Regarding article 173 of the Law, a study carried out in 2021 by the Banque de France shows that the law has had a positive effect in combating climate-damaging investments. The obligation for financial companies to publish climate-related information has curbed investment in fossil fuels. As a result, "French investors affected by the law have reduced their fossil fuel portfolios by an average of around 40%".

https://web.archive.org/web/2024000000000000*/https://www.banque-france.fr/fr/publications-et-statistiques/publications/reporting-climatique-des-investisseurs-et-transition-energetique

37. Have the climate-specific provisions in this instrument ever been enforced?

- ☒ No (If relevant, explain)
 - ☐ Yes
-
-

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☒ No
 - ☐ Yes
-
-

41. Does the policy tool recommend or require periodic impact assessments?

- ☐ No
- ☐ Recommended
- ☒ Required

42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.

- ☐ 0-2 years
 - ☒ 2-5 years
 - ☐ 5-10 years
 - ☐ 10 or more years
 - ☐ Not specified
 - ☐ Other
- -----

43. Does the policy tool recommend or require periodic reviews?

- ☐ No
 - ☒ Recommended
 - ☐ Required
- -----

44. Select the option that best describes the frequency of the recommended or required periodic reviews.

- ☐ 0-2 years
 - ☐ 2-5 years
 - ☐ 5-10 years
 - ☐ 10 or more years
 - ☒ Not specified
 - ☐ Other
- -----

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☐ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

"Local energy and climate agencies" may be set up by local authorities and their groupings. Their purpose is to jointly carry out activities of general interest that promote, at local level, the implementation of the energy transition and the reduction of greenhouse gas emissions, within the framework of objectives defined at national level. These agencies work in complementarity with other organizations involved in the energy transition (article 191 and 192).

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

☐ No

☐ Recommended

☒ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

- ☐ No
- ☐ Recommended
- ☒ Required

136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?

- ☐ No
- ☒ Recommended
- ☐ Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.

The greenhouse gas emission reports provided for under Article L. 229-25 of the French Environment Code, and referred to in the “Climate Disclosure” section, can be seen as a means of monitoring objectives in that this report is intended as a regulatory framework for continuing efforts to transform sustainable development.

138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?

- ☐ No
- ☐ Recommended
- ☒ Required

139. What is the recommended or required frequency of progress reports related to the achievement of targets?

- ☐ Yearly
- ☐ Every two years
- ☐ Every three years
- ☒ Every four years
- ☐ Every five years
- ☐ Every ten years or more
- ☐ Other
- ☐ No prescribed frequency

140. 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.

	Recommended	Required	No
An absolute emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Interim targets (e.g. 2030, 2050)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets covering non-carbon GHG emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A Scope 3 emissions target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

A baseline year from which progress is measured	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A target timeframe (e.g. by 2040)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets for renewable energy procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets for fossil fuel phase down/phase up	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Separate targets for GHG offsets and/or removals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets or goals related to climate adaptation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets or goals related to nature and biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other targets related to sustainability	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

143. Does the policy tool recommend or require a scope of emissions which should be covered by the net zero target? Select all that apply.

- ☒ Scope 1 emissions
- ☒ Scope 2 emissions
- ☐ Scope 3 emissions, relevant or material
- ☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
- ☒ Scope 3 emissions, all
- ☐ Not specified

144. What is the recommended or required year for the net zero target (e.g. net zero by...)?

- ☐ Between 2030 and 2035
- ☐ Between 2036 and 2040
- ☐ Between 2041 and 2045
- ☐ Between 2046 and 2050
- ☐ Between 2051 and 2060

○ Between 2061 and 2070

● Other 2050

○ Not specified

145. What is the recommended or required year for interim targets?

○ 2025-2030

○ 2031-2040

○ 2041-2050

● Other 2030

○ Not specified

146. What is the recommended or required level of ambition for interim targets?

○ Reduction between 1-25%

○ Reduction between 26-50%

○ Reduction between 51-75%

○ Reduction of over 76%

● Other 40%

○ Not specified

151. What is the recommended or required baseline year from which progress is to be measured?

○ 1990-2000

○ 2001-2005

○ 2006-2010

○ 2011-2015

○ 2016-2020

● Other 1990

152. Are entities recommended or required to disclose the methodologies by which they select baseline years?

☒ No

☐ Yes

153. What is the recommended or required timeframe for targets (e.g. by 2050, 2060)?

☐ Between 2030 and 2035

☐ Between 2036 and 2040

☐ Between 2041 and 2045

☐ Between 2046 and 2050

☐ Between 2051 and 2060

☐ Between 2061 and 2070

☒ Other 2030

☐ Not specified

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

☐ No

☐ Recommended

☒ Required

165. Does the policy tool recommend or require any of the following elements or criteria for transition plans? Select all that apply.

	Recommended	Required	Neither recommended nor required
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Key Performance Indicators (KPIs) for monitoring transition plan implementation	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Updates to the transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Third-party verification and/or audited accuracy of the transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Identified methodology for scenario analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

166. Describe the recommended or required timeframe for the transition plan.

- 1-10 years
- 11-20 years
- 21-30 years
- 31-40 years
- 41-50 years
- Other

167. Describe the recommended or required Key Performance Indicators (KPIs) and reference the relevant section/subsection/paragraph of the policy tool.

Indicator for tracking greenhouse gas emissions in France. The emissions considered are territorial emissions, i.e. GHG emissions directly emitted on national territory, in particular emissions from the production on the territory of all goods and services, whether for domestic demand or for export. This indicator does not include emissions and removals linked to land use, land-use change and forestry (LULUCF).

This indicator comprises two sub-indicators:

A. Territorial GHG emissions (excluding LULUCF)

B. Territorial GHG emissions per capita (excluding LULUCF) (tCO₂e/capita)

168. Select the option that best describes the recommended or required frequency of updates to transition plans.

- ☐ 0-2 years
- ☐ 2-5 years
- ☐ 5-10 years
- ☐ 10 or more years
- ☐ Not specified
- ☒ Other 5

169. Describe the recommended or required updates to transition plans and reference the relevant section/subsection/paragraph of the policy tool.

Every five years, a law determines the objectives and sets the priorities for action of the national energy policy to respond to the ecological and climate emergency (Energy Code, art. L. 100-1 A). Each law specifies GHG emission reduction targets for three successive five-year periods.

In particular, the following are compatible with these targets

- the national cap on greenhouse gas emissions, or “carbon budget” ;
- the national low-carbon development strategy, or “low-carbon strategy”, and the indicative caps on GHG emissions known as “France's carbon footprint” and “carbon budget specific to international transport” (see no. 45);
- the integrated national energy and climate plan and long-term strategy (see no. 49).

A report appended to the bill setting targets for reducing greenhouse gas emissions provided for in Article L. 100-1 A of the Energy Code, and subject to approval by Parliament, presents an assessment of the actions undertaken by the government, local authorities and businesses under the national low-carbon development strategy provided for in Article L. 222-1 B of the Environment Code. It proposes the development of carbon budgets to ensure that France's climate objectives are met (L. n° 2021-1104, August 22, 2021, art. 298).

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their investment decision making and/or asset planning	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

180. Describe the obligation to incorporate climate change considerations into investment decision making and asset planning, referencing the relevant section/subsection/paragraph of the policy tool.

Decisions to finance public projects by public or private bodies must take into account, among other criteria, the project's impact in terms of greenhouse gas emissions.

Article L. 222-1 B.III of the Environment Code created by Law no. 2015-992 of August 17, 2015 on the energy transition for green growth.

181. Describe the obligation to incorporate climate change considerations into capital allocation and/or expenditure plans, referencing the relevant section/subsection/paragraph of the policy tool.

Article 173-VI of the law of 17 August 2015 on the energy transition for green growth provides for increased transparency obligations for investors on the inclusion of criteria relating to compliance with environmental, social and governance quality (ESG) objectives in their investment strategies, including the specific consideration of climate risks in these obligations and the means implemented to contribute to the energy and ecological transition. Institutional investors are also targeted by the law

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investor engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Policy engagement and lobbying practices	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Corporate governance structure for transition and verification	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Climate-related financial incentives for employees and board members	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

☒ No

☐ Recommended

☐ Required

191. Describe the obligation to align targets and/or transition plans with climate-related financial incentives for employees and board members, referencing the relevant section/subsection/paragraph of the policy tool.

Effective since 2023, the “Fonds d'accélération de la transition écologique dans les territoires”, also known as the “Green Fund”, is an unprecedented mechanism for accelerating the ecological transition in the territories. Endowed with 2 billion euros in decentralized credits to the prefects, it finances projects presented by local authorities and their public or private partners, in particular to adapt to climate change.

Local authorities in metropolitan and overseas France and their groupings (public establishments for inter-communal cooperation, mixed syndicates, metropolitan clusters, territorial and rural balance clusters, departmental agencies, inter-departmental institutions or bodies and inter-regional agreements). Eligible local authorities are defined action by action:

- Support for mountain communities subject to emerging risks: mountain local authorities or their groupings, responsible for natural risk prevention.

- Reinforcing the protection of buildings against cyclonic winds: municipalities, EPCIs with their own tax authority, overseas departments and regions, overseas collectivities in the territories of Mayotte, La Réunion, Guadeloupe, Martinique, Saint-Martin and Saint-Barthélemy.

- Prevention of forest and vegetation fires: by 2023, priority will be given to metropolitan France (including Corsica), local authorities, inter-communal cooperation establishments, authorized syndicate associations comprising at least one commune, fire and rescue services (SDIS).

- Support for adapting coastal areas to retreating coastlines: priority municipalities listed in the decree (article L321-15 of the Environment Code), and EPCIs with at least one such municipality.

- Renaturation of towns and villages: local authorities and groups of local authorities; local public establishments (in particular semi-public companies or local public companies); State public establishments (in particular public development establishments); social landlords.

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

197. 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.

We have provided this information to the best of our ability and believe it is accurate. However, as it has not been applied to specific facts and we do not know what use is to be made of it, Reed Smith takes on no duty of care to anyone relying on the information provided, unless the information is verified directly with us. The content above is for informational purposes only and does not constitute legal advice.

Policy Tool Name: LAW n° 2019-1147 of 8 November 2019 on energy and climate

3. Source material link(s):

https://web.archive.org/web/20240000000000*/https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000039355955

https://web.archive.org/web/20240000000000*/https://www.vie-publique.fr/loi/23814-loi-energie-et-climat-du-8-novembre-2019

<https://web.archive.org/web/20240913104105/https://www.occitanie.developpement-durable.gouv.fr/loi-relative-a-l-energie-et-au-climat-loi-ec-8-a25572.html?lang=fr>

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☒ Climate-related disclosure

☐ Transition planning

☐ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

2019

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The Energy-Climate Law primarily aims to strengthen measures against climate change and accelerate the energy transition in France. Its goal is to achieve carbon neutrality by 2050 by reducing greenhouse gas emissions, increasing the share of renewable energy in the energy mix, and improving energy efficiency. The law also introduces regulatory, governance, and transparency mechanisms, such as requiring large companies to disclose climate-related financial risks and the actions they are taking to mitigate these risks.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☒ 1. Ministry of Ecological Transition (Ministère de la Transition écologique)

☒ 2. Energy Regulatory Commission (Commission de régulation de l'énergie - CRE)

☒ 3. Financial Markets Authority (Autorité des marchés financiers - AMF)

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Ministry of Ecological Transition (Ministère de la Transition écologique) to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
 - 1- Low Capacity (Please explain)
 - 2- Medium Capacity (Please explain)
 - 3- High Capacity (Please explain) This ministry is primarily responsible for overseeing the overall implementation of environmental and energy policies, including the provisions of the energy transition law.
 - Prefer not to answer
 - Not Applicable
-
-

16. To provide contextual information, rate the capacity of Energy Regulatory Commission (Commission de régulation de l'énergie - CRE) to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
 - 1- Low Capacity (Please explain)
 - 2- Medium Capacity (Please explain)
 - 3- High Capacity (Please explain) CRE oversees the electricity and gas markets, ensuring compliance with regulations and promoting fair competition in the energy sector. The CRE also has the power to impose sanctions
 - Prefer not to answer
 - Not Applicable
-
-

17. To provide contextual information, rate the capacity of Financial Markets Authority (Autorité des marchés financiers - AMF) to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) the Financial Markets Authority (AMF) is well-equipped to ensure compliance with financial and transparency regulations related to climate risks.
- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

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. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Agriculture, forestry, and fishing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mining and quarrying	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electricity, gas, steam, and air conditioning supply	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water supply; sewerage; waste management and remediation activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Construction	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wholesale and retail trade; repair of motor vehicles and motorcycles	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Transportation and storage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accommodation and food service activities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Information and communication	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Financial and insurance activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Real estate activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Professional, scientific and technical activities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Administrative and support service activities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Public administration and defense; compulsory social security	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Education	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Human health and social work activities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Arts, entertainment and recreation	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other service activities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Activities of extraterritorial organizations and bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

	Publicly-traded entities	Private companies	Financial institutions	Government agencies and/or departments (national)	Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region)	Government agencies and/or departments (local - e.g. county, district, municipality, city)
Minimum number of employees (Enter minimum number of full-time employees - FTEs)						
Minimum revenue (Enter minimum revenue)						
Minimum assets (Enter minimum assets)						
Minimum contract value (Enter minimum)						

contract value)						
Entity is headquartered in the jurisdiction						
Entities are subjected to disclosure or reporting requirements	Private legal entities with more than 500 employees in metropolitan France and more than 250 employees in overseas territories (reading the Greenhouse gas emissions assessment)	Private legal entities with more than 500 employees in metropolitan France and more than 250 employees in overseas territories (reading the Greenhouse gas emissions assessment)	Private legal entities with more than 500 employees in metropolitan France and more than 250 employees in overseas territories (reading the Greenhouse gas emissions assessment)	local authorities with more than 50,000 inhabitants	local authorities with more than 50,000 inhabitants	local authorities with more than 50,000 inhabitants

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☐ Operations within jurisdiction only

☒ Operations beyond the jurisdiction

☐ Not applicable

31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.

While the Energy-Climate Law itself focuses on domestic operations, its requirements on climate-related financial disclosures draw from broader regulations such as Article 173 of the Energy Transition for Green Growth Act (Loi relative à la transition énergétique pour la croissance verte), which the Energy-Climate Law builds upon. This includes the need for large companies to report on how their activities, including those abroad, contribute to climate change. The law does not explicitly detail obligations for operations outside of France within the text of the Energy-Climate Law itself. The extraterritorial effects are more a matter of interpretation and alignment with EU regulations and international corporate reporting standards.

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☒ Monetary fine Article L.229-25 of the Environment Code “III - In accordance with the conditions laid down by decree by the COncil d'Etat, the administrative authority may impose a fine of up to €50,000 for failure to draw up or submit a greenhouse gas emissions report, which may not exceed €100,000 in the event of a repeat offence.”

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☐ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☒ Other For example, Article L311-5-7 refers to article L. 142-31 of the Energy Code - Notice to comply and if the individual concerned does not comply with the formal notice within the time limit set, the administrative authority may impose a penalty depending on the seriousness of the breach: a monetary fine or a withdrawal or suspension, for a period not exceeding one year, of the authorization to operate a facility (power generation facility ; natural gas transmission pipelines etc...)

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☒ Unknown or prefer not to answer
-
-

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☒ Unknown or prefer not to answer
-
-

37. Have the climate-specific provisions in this instrument ever been enforced?

- ☒ No (If relevant, explain)
 - ☐ Yes
-
-

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☐ No
 - ☒ Yes
-
-

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Article 10 of the Law The High Council provides an independent perspective on the Government's climate policy, in particular on the level of compatibility of the country's various public policies with

the Paris climate agreement (international treaty on global warming adopted in 2015). It can be called upon by the government, the President of the National Assembly, the President of the Senate, or on its own initiative.

The HCC can issue (public) opinions on policies that have already been adopted, and indicate what, in these policies, has worked or not with regard to the greenhouse gas emissions reduction target that France has set itself. It can also issue opinions on draft legislation (e.g. finance bills), decrees or draft decrees.

41. Does the policy tool recommend or require periodic impact assessments?

- ☐ No
- ☐ Recommended
- ☒ Required

42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.

- ☐ 0-2 years
- ☐ 2-5 years
- ☐ 5-10 years
- ☐ 10 or more years
- ☐ Not specified
- ☒ Other Every five years, a special report is drawn up on France's greenhouse gas emissions reduction trajectory, which is itself revised every five years. In this report, the HCC assesses whether this trajectory is sufficient to meet France's commitments under the Paris Climate Agreement, its European commitments and its commitment to carbon neutrality by 2050, while taking into account the economic and social sustainability of the transition, as well as sovereignty issues.

43. Does the policy tool recommend or require periodic reviews?

- ☐ No
- ☐ Recommended

☒ Required

44. Select the option that best describes the frequency of the recommended or required periodic reviews.

- ☐ 0-2 years
- ☐ 2-5 years
- ☐ 5-10 years
- ☐ 10 or more years
- ☐ Not specified

☒ Other Article 1 sets out France's climate objectives for 2030 and 2050. It states that the national energy transition strategy must include greenhouse gas emission reduction targets, energy consumption reduction targets, and renewable energy development targets. It provides for the implementation of a strategy that must be regularly reviewed to assess its effectiveness and adjust measures accordingly.

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

- ☒ No
 - ☐ Yes
-
-

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

- ☒ No
 - ☐ Yes
-
-

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. GHG emissions offsets or removals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. GHG emissions reduction targets	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Physical climate risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Transition risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Disclosure of Greenhouse Gas (GHG) Emissions

54. Which GHG emissions must be disclosed? Select all that apply.

- ☒ Carbon dioxide (CO₂)
- ☒ Methane (CH₄)
- ☒ Nitrous oxide (N₂O)
- ☒ Hydrofluorocarbons (HFCs)
- ☒ Perfluorocarbons (PFCs)
- ☒ Sulphur hexafluoride (SF₆)
- ☒ Nitrogen trifluoride (NF₃)

☐ Carbon dioxide equivalent (CO₂e)

55. Are entities recommended or required to disclose gross emissions?

- ☐ No
 - ☐ Recommended
 - ☐ Required
-
-

56. Are entities recommended or required to disclose net emissions?

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

57. What Scope of emissions must be disclosed? Select all that apply.

- ☒ Scope 1 emissions
 - ☒ Scope 2 emissions
 - ☒ Scope 3 emissions, relevant or material
 - ☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
 - ☐ Scope 3 emissions, all
 - ☐ Not specified
-
-

58. Are entities recommended or required to disclose GHG emissions accounting methodologies or standards?

GHG emissions

59. Does the policy tool recommend or require the GHG inventory be third-party verified?

- ☒ No
- ☐ Recommended
- ☐ Required

60. If necessary, provide additional clarification to the above responses about greenhouse gas (GHG) emissions disclosure.

Disclosure of Greenhouse Gas (GHG) Emissions Reduction Targets

67. Which of the following targets, or data related to targets, does the policy tool request entities disclose? Select any of the following which apply:

	Recommended	Required	Neither recommended nor required
An absolute emissions reduction target	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets covering non-carbon GHG emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A Scope 3 emissions target	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A target derived using a sectoral decarbonization approach	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Interim targets	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A target timeframe (e.g. by 2040)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A baseline year from which progress is measured	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

A level of ambition for emissions reductions (e.g. 80% reduction)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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68. Does the policy tool recommend or require entities to disclose their progress in achieving their emissions reductions targets?

- ☒ No
- ☐ Recommended
- ☐ Required

70. Does the policy tool recommend or require a scope of emissions which should be covered by the absolute emissions reduction target? Select all that apply.

- ☐ Scope 1 emissions
- ☐ Scope 2 emissions
- ☐ Scope 3 emissions (relevant or material)
- ☐ Scope 3 emissions (a specified proportion of coverage)
- ☐ Scope 3 emissions (all)
- ☒ Not specified

72. Does the policy tool recommend or require a scope of emissions which should be covered by the net zero target? Select all that apply.

- ☐ Scope 1 emissions
- ☐ Scope 2 emissions
- ☐ Scope 3 emissions, relevant or material
- ☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
- ☐ Scope 3 emissions, all
- ☒ Not specified

73. What is the recommended or required year for the net zero target (e.g. net zero by...)?

- ☐ Between 2030 and 2035
 - ☐ Between 2036 and 2040
 - ☐ Between 2041 and 2045
 - ☐ Between 2046 and 2050
 - ☐ Between 2051 and 2060
 - ☐ Between 2061 and 2070
 - ☒ Other 2050
 - ☐ Not specified
- -----

75. For which of the following sectors are entities recommended or required to disclose targets derived using a sectoral decarbonization approach? Select all that apply.

- ☒ Power generation
 - ☒ Industry
 - ☒ Transport Services
 - ☒ Services/Commercial buildings
 - ☐ Other
 - ☐ None specified
- -----

76. Are targets derived using a sectoral decarbonization approach recommended or required to be validated by a third-party?

- ☒ No
 - ☐ Recommended
 - ☐ Required
- -----

77. What is the recommended or required level of ambition for interim targets?

- ☐ Reduction between 1-25%
 - ☐ Reduction between 26-50%
 - ☐ Reduction between 51-75%
 - ☐ Reduction of over 75%
 - ☒ Other 40
 - ☐ None specified
-
-

78. What are the recommended or required years for interim targets?

- ☐ 2025-2030
 - ☐ 2031-2040
 - ☐ 2041-2050
 - ☒ Other 2030
 - ☐ None specified
-
-

79. What is the recommended or required timeframe for long-term targets (e.g. by 2050, 2060)?

- ☐ Between 2030 and 2035
 - ☐ Between 2036 and 2040
 - ☐ Between 2041 and 2045
 - ☐ Between 2046 and 2050
 - ☐ Between 2051 and 2060
 - ☐ Between 2061 and 2070
 - ☒ Other 2050
 - ☐ None specified
-
-

80. What is the recommended or required baseline year from which progress is to be measured?

☒ 1990-2000

☐ 2001-2005

☐ 2006-2010

☐ 2011-2015

☐ 2016-2020

☐ Other

81. Are entities recommended or required to disclose the methodologies by which they select baseline years?

☒ No

☐ Recommended

☐ Required

Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Remuneration based on achieving climate-related goals	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Taxonomies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Capital allocation and/or expenditure plans (in the context of climate change)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Due diligence	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Assumptions and Dependencies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

7. Data limitations of scenario analyses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. ESG methodologies and criteria (in the case of service providers)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Asset planning or ownership in the context of climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Climate-related lobbying and/or policy engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Locked-in emissions or information on emissive assets with long lifespans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15. Dirty asset divestiture	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Nature-related impacts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17. Just transition indicators	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. International Integrated Reporting Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Global Reporting Initiative (GRI)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. European Sustainability Reporting Standards (ESRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Taskforce on Nature-related Financial Disclosures (TNFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Partnership for Carbon Accounting Financials (PCAF)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Glasgow Financial Alliance for Net Zero (GFANZ)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

128. 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.

We have provided this information to the best of our ability and believe it is accurate. However, as it has not been applied to specific facts and we do not know what use is to be made of it, Reed Smith takes on no duty of care to anyone relying on the information provided, unless the information is verified directly with us. The content above is for informational purposes only and does not constitute legal advice.

For the purposes of this questionnaire, we have concentrated on Law No. 2019-1147 of November 8, 2019, concerning energy and climate, with particular emphasis on the obligation to conduct a greenhouse gas emissions assessment - main obligation.

Additional Important Information

197. 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.

None

Policy Tool Name: LAW no. 2020-105 of February 10, 2020 on the fight against waste and the circular economy

3. Source material link(s): https://web.archive.org/web/20240000000000*/https://climate-laws.org/document/law-n-deg-2020-105-of-10-february-2020-relating-to-the-fight-against-waste-and-the-circular-economy_325b

https://web.archive.org/web/20240000000000*/https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000041553759/

<https://web.archive.org/web/20240913083959/https://www.actu-juridique.fr/affaires/les-principales-dispositions-de-la-loi-n-2020-105-du-10-fevrier-2020-relative-a-la-lutte-contre-le-gaspillage-et-a-leconomie-circulaire/>

https://web.archive.org/web/20240000000000*/https://www.vie-publique.fr/loi/268681-loi-10-fevrier-2020-lutte-contre-le-gaspillage-et-economie-circulaire

https://web.archive.org/web/20240000000000*/https://www.vie-publique.fr/en-bref/294523-economie-circulaire-un-premier-bilan-de-la-loi-agec

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☐ Transition planning

☒ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

- ☒ Approved, in force
- ☐ Approved, not yet in force
- ☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

10. Does the policy tool have an end date?

- ☒ No
- ☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The French Law No. 2020-105 of February 10, 2020, on combating waste and promoting the circular economy, incorporates environmental criteria into public procurement. Article 55 amends the public procurement code to include environmental performance criteria. Article 58 strengthens these requirements, promoting products with reduced environmental impact. Therefore, the law encourages governments to consider climate objectives when making purchasing decisions. These provisions help align public procurement with sustainability goals

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

- ☐ 1.
- ☐ 2.
- ☐ 3.

o 4.

o 5.

25. Which entities are targeted through this policy tool? Select all that apply.

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. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare,	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

defense, utilities, education)			
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

	Government agencies and/or departments (national)	Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region)	Government agencies and/or departments (local - e.g. county, district, municipality, city)	Government agencies and/or departments (unspecified)
Minimum number of employees (Enter min number of full-time employees - FTEs)				
Minimum revenue (Enter minimum revenue)				
Minimum assets (Enter minimum assets)				
Minimum contract value (Enter minimum contract value)				
Entity is headquartered in the jurisdiction				
Entities are subjected to disclosure or reporting requirements	Government agencies and/or departments are the entities responsible for public procurement, and the articles therefore apply to them.	Government agencies and/or departments are the entities responsible for public procurement, and the articles therefore apply to them.	Government agencies and/or departments are the entities responsible for public procurement, and the articles therefore apply to them.	Government agencies and/or departments are the entities responsible for public procurement, and the articles therefore apply to them.

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

☐ Monetary fine

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers

☐ Criminal penalties

☐ Not specified

☐ Not applicable (e.g. in cases of voluntary tools)

☒ Other Article L551-1 du Code la Justice Administrative The case may be referred to the president of the administrative tribunal before the conclusion of the public procurement contract. He may order the person responsible for the breach to comply with his obligations and suspend the award of the contract or the execution of any decision relating thereto. Also, An action may be brought against the contract, and a request for its annulment can be made

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
- ☐ Average
- ☐ Above average
- ☐ Not applicable
- ☒ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
- ☐ Average
- ☐ Above average
- ☐ Not applicable
- ☒ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

- ☒ No (If relevant, explain)
- ☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☒ No
- ☐ Yes

41. Does the policy tool recommend or require periodic impact assessments?

- ☒ No
- ☐ Recommended
- ☐ Required

43. Does the policy tool recommend or require periodic reviews?

- ☒ No
- ☐ Recommended
- ☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

- ☒ No
- ☐ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

- ☒ No
- ☐ Yes

Additional Important Information

197. 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.

None

Domain-Specific Questions: Public Procurement Questions

200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?

- ☐ No
 - ☐ Allowed and/or recommended
 - ☒ Required
-
-

201. Describe the obligation to align public procurement spending with national and/or subnational climate targets, referencing the relevant section/subsection/paragraph of the policy tool.

The National Sustainable Procurement Plan aims to support the deployment of the advances made by the law of August 22, 2021 on combating climate disruption and strengthening resilience to its effects in public procurement, i.e. the integration of an environmental and social dimension in all public procurement contracts, by 2025. The plan is intended to support all purchasers, both public and private, as well as all players in the purchasing chain, including elected representatives, decision-makers and economic operators, in this necessary transformation, and to strengthen access to an inclusive and environmentally-friendly offer. It aims to act as a lever for the transition to a greener, more social and inclusive economy, and to strengthen the local economic fabric. Also, and for example, article 25 of French Law no. 2023-973 on green industry excludes from public procurement contracts and out procedures those economic operators who fail to meet their obligations to publish climate information (notably companies failing to draw up a greenhouse gas emissions balance sheet (BEGES) and companies failing to meet their commitments to publish sustainability information). The Law also states that public procurement contracts will have to take environmental criteria into account from July 2024 (instead of August 2026) for key decarbonization products (electric cars, heat pumps, etc.).

202. Does the policy tool set targets in relation to climate-aligned procurement? Select all that apply.

	Allowed/recommended	Required	Not applicable
A minimum percentage of tenders/contracts which must include climate-related criteria	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A minimum number of climate-related criteria to be included in purchases/tenders	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A minimum value of procurement spend which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Targets for the reduction of fossil fuel energy consumption associated with tenders/contracts	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Targets for the procurement of products which have a third-party sustainability certification/ ecolabel/ voluntary sustainability standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other (Please describe and reference the section/subsection/paragraph of the policy tool relevant to other climate-aligned procurement targets)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other Text:

Procurement Cycle

204. 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.

	Allowed/ recommended	Required	Not applicable
Procuring entities consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procuring entities have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procuring entities set aside a portion of their procurement budgets for climate-aligned procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Procuring entities include emissions from procurement in their carbon budget	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Procuring entities follow guidance on calculating procurement-related emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other allowances, recommendations or requirements related to climate change mitigation or GHG emissions at the procurement planning stage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Life-cycle or Whole-life Costing

217. Does the policy tool recommend or require the use of life-cycle costing or 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)?

- ☒ No
- ☐ Allow and/or recommend
- ☐ Require

Tendering or Solicitation Stage

222. Does the policy tool make allowances, recommendations or set requirements at the tendering or solicitation stage? Select all that apply.

	Allowed/recommended	Required	Not applicable
Exclusion or debarment grounds based on compliance with climate obligations	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Qualification or selection criteria related to climate change	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Including climate or environmental considerations when calculating value for money, including through the use of life-cycle or whole-life costing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Technical specifications (e.g.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

setting minimum levels of energy efficiency or maximum product carbon emissions)			
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)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other procurement stage allowances, recommendations or requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Exclusion or Debarment Grounds

224. Are there any conditions for the application of exclusion or debarment grounds?

☐ No

☒ Yes (Describe the conditions, referencing the relevant section/subsection/paragraph of the policy tool) For example, Companies that do not comply with the obligation to draw up a greenhouse gas emissions balance sheet (BEGES), and companies that do not respect their commitments to publish information on sustainability must be excluded from public procurement contracts.

225. To which of the following do the exclusion/debarment grounds relate? Select all that apply.

☐ Absence of convictions/prosecutions for climate and/or environmental offences

☒ Requirements linked to climate-responsible business conduct, e.g. adequate supply chain transparency (including Scope 3 GHG emissions inventory), GHG emissions reductions targets, climate-related transition plans, etc.

☐ Poor performance and/or failure to evidence progress on corporate climate and environmental policies

☐ Requirements related to past performance, e.g. absence of contracts which have been terminated on climate or environmental grounds

☐ Other (Describe any additional climate-related exclusion grounds, referencing the relevant section/subsection/paragraph of the policy tool)

226. Describe and reference the section/subsection/paragraph of the policy tool relevant to climate-responsible business conduct as a condition of exclusion or debarment grounds.

Article L. 2141-7-2 of the French Public Procurement Code “The buyer may exclude from the procurement procedure any entities subject to Article L. 229-25 of the Environmental Code who do not fulfill their obligation to report their greenhouse gas emissions for the year preceding the publication of the call for tenders or the initiation of the consultation.

NOTE : In accordance with III of Article 29 of Law No. 2023-973 of October 23, 2023, these provisions apply to public contracts and concession contracts for which a consultation has been initiated or a call for tenders has been sent from the publication of the said law.”

Qualification or Selection Criteria

228. Which of the following do the qualification or selection criteria relate to? Select all that apply.

☐ Previous experience related to climate-relevant aspects of the contract

☐ Existence of net zero targets or commitments

☐ Record of climate-related disclosures

☐ Climate-related transition plan in place

☐ Staff training or qualifications linked to climate change mitigation and/or sustainability

☐ Corporate systems or certifications linked to climate change and/or sustainability

☐ Environmental and/or risk-based due diligence procedures

☐ Corporate systems or certifications linked to climate change and/or sustainability (e.g. an environmental management system or supply chain management system)

☐ Participation in national or international climate initiatives (e.g.: Race to Zero, SBTi, CDP)

☒ Other

Contract Performance

249. 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)?

- ☒ No
 - ☐ Allowed and/or recommended
 - ☐ Required
-
-

Monitoring and Reporting

252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?

- ☒ No
 - ☐ Allowed and/or recommended
 - ☐ Required
-
-

Standards, Frameworks, and Guidelines

262. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. Paris Agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2. The jurisdiction's Nationally Determined Contribution (NDC)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. United Nations Sustainable Development Goals (SDGs)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. ISO 20400 Sustainable Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. EU Green Public Procurement criteria and guidance	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. UNEP Sustainable Public Procurement Implementation Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15. OECD MAPS - Supplementary Module on Sustainable Public Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Asian Development Bank Guidelines for Sustainable Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17. African Development Bank Sustainable Public Procurement Guidance Note	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18. Inter-American Development Bank Green Procurement Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19. EDBR Project Requirements/Environmental and Social Action Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

20. World Bank Environmental and Social Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
21. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Additional Important Information

265. 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.

Please note that we have provided this information to the best of our ability and believe it is accurate. However, as it has not been applied to specific facts and we do not know what use is to be made of it, Reed Smith takes on no duty of care to anyone relying on the information provided, unless the information is verified directly with us. The content above is for informational purposes only and does not constitute legal advice.

Policy Tool Name: LAW no. 2021-1104 of August 22, 2021 fighting climate change and building resilience to its effects

3. Source material link(s):

https://web.archive.org/web/202400000000000*/https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000043956924

https://web.archive.org/web/202400000000000*/https://www.vie-publique.fr/loi/278460-loi-22-aout-2021-climat-et-resilience-convention-citoyenne-climat#:~:text=La%20loi%20%22Climat%20et%20R%C3%A9silience,un%20esprit%20de%20justice%20sociale

https://web.archive.org/web/202400000000000*/https://www.ecologie.gouv.fr/actualites/loi-climat-resilience-bilan-2-ans

https://web.archive.org/web/202400000000000*/https://www.vie-publique.fr/eclairage/281953-loi-climat-et-resilience-des-avancees-et-des-limites

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☐ Transition planning

☒ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

- Approved, not yet in force
- Other (Please describe)

9. Year of (planned) entry into force or year of publication

10. Does the policy tool have an end date?

- ☒ No
- Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

Law n°2021-1104, known as the "Law on the Improvement of the Public Procurement System," was enacted in France to enhance the efficiency and transparency of public procurement processes. Its main goals include simplifying procurement procedures, improving the management of public contracts, and fostering greater competition. The law introduces measures to streamline administrative processes, promote digital solutions for procurement, and ensure that public contracts are awarded in a fair and equitable manner. It aims to reduce bureaucratic hurdles and increase the overall effectiveness of public spending.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

- ☒ 1. Ministry of Ecological Transition (Ministère de la Transition écologique)
- ☒ 2. Energy Regulatory Commission (Commission de régulation de l'énergie - CRE)
- ☒ 3. The Directorate of Legal Affairs (Direction des Affaires juridiques)
- ☒ 4. Administrative Courts and the Council of State

o 5.

15. To provide contextual information, rate the capacity of Ministry of Ecological Transition (Ministère de la Transition écologique) to undertake the policy tool's implementation and/or enforcement.

o 0- No Capacity (Please explain)

o 1- Low Capacity (Please explain)

o 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) This ministry is the primary authority responsible for the overall implementation of the law, including setting national energy and climate policies, monitoring progress, and ensuring compliance with the objectives of the law

o Prefer not to answer

o Not Applicable

16. To provide contextual information, rate the capacity of Energy Regulatory Commission (Commission de régulation de l'énergie - CRE) to undertake the policy tool's implementation and/or enforcement.

o 0- No Capacity (Please explain)

o 1- Low Capacity (Please explain)

o 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) The CRE is responsible for regulating and overseeing the energy markets in France. It plays a key role in enforcing the provisions related to energy regulation, including those concerning renewable energy and energy efficiency.

o Prefer not to answer

o Not Applicable

17. To provide contextual information, rate the capacity of The Directorate of Legal Affairs (Direction des Affaires juridiques) to undertake the policy tool's implementation and/or enforcement.

o 0- No Capacity (Please explain)

o 1- Low Capacity (Please explain)

○ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) Attached to the Ministry of Economy, it is responsible for the development of rules related to public procurement and their implementation.

○ Prefer not to answer

○ Not Applicable

18. To provide contextual information, rate the capacity of Administrative Courts and the Council of State to undertake the policy tool's implementation and/or enforcement.

○ 0- No Capacity (Please explain)

○ 1- Low Capacity (Please explain)

○ 2- Medium Capacity (Please explain)

● 3- High Capacity (Please explain) They are responsible for adjudicating disputes related to public procurement. They can review the legality of decisions made within the framework of procurement procedures.

○ Prefer not to answer

○ Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

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. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

	Government agencies and/or departments (national)	Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region)	Government agencies and/or departments (local - e.g. county, district, municipality, city)
Minimum number of employees (Enter min number of full-time employees - FTEs)			
Minimum revenue (Enter minimum revenue)			
Minimum assets (Enter minimum assets)			

Minimum contract value (Enter minimum contract value)			
Entity is headquartered in the jurisdiction			
Entities are subjected to disclosure or reporting requirements	The law includes provisions related to public procurement that amend the Code de la Commande Publique. Herein, the Code ensures uniformity and transparency in procurement processes for large-scale national projects. It helps prevent corruption, fosters competition, and aligns with EU directives to manage substantial public budgets effectively.	For regional agencies, the Code standardizes procurement practices across different regions, ensuring fair competition and transparency. It manages regional funds responsibly and prevents local disparities in procurement processes.	At the local level, the Code guarantees that procurement procedures are fair and transparent, managing community impact projects effectively. It ensures that local entities adhere to high standards of transparency and accountability in using public funds.

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

☒ Operations within jurisdiction only

☐ Operations beyond the jurisdiction

☐ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

- ☐ Monetary fine
 - ☐ Restriction on business activities
 - ☐ Voiding or setting aside of contract
 - ☐ Exclusion from government contracts
 - ☐ Award of damages or compensation
 - ☐ Penalty for senior managers
 - ☐ Criminal penalties
 - ☐ Not specified
 - ☐ Not applicable (e.g. in cases of voluntary tools)
 - ☒ Other An action may be brought against the contract, and a request for its annulment can be made
-
-

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☒ Unknown or prefer not to answer
-
-

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
- ☐ Average
- ☐ Above average
- ☐ Not applicable
- ☒ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

☒ No (If relevant, explain)

☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

☒ No

☐ Yes

41. Does the policy tool recommend or require periodic impact assessments?

☒ No

☐ Recommended

☐ Required

43. Does the policy tool recommend or require periodic reviews?

☒ No

☐ Recommended

☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☒ No

☐ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Additional Important Information

197. 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.

None

Domain-Specific Questions: Public Procurement Questions

200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?

☐ No

☐ Allowed and/or recommended

☐ Required

202. Does the policy tool set targets in relation to climate-aligned procurement? Select all that apply.


	Allowed/recommended	Required	Not applicable
A minimum percentage of tenders/contracts which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A minimum number of climate-related criteria to be included in purchases/tenders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A minimum value of procurement spend which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets for the reduction of fossil fuel energy consumption associated with tenders/contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets for the procurement of products which have a third-party sustainability certification/ ecolabel/ voluntary sustainability standard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (Please describe and reference the section/subsection/paragraph of the policy tool relevant to other climate-aligned procurement targets)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other Text:

Procurement Cycle

204. 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.

	Allowed/ recommended	Required	Not applicable
Procuring entities consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procuring entities have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procuring entities set aside a portion of their procurement budgets for climate-aligned procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procuring entities include emissions from procurement in their carbon budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procuring entities follow guidance on calculating procurement-related emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other allowances, recommendations or requirements related to climate change mitigation or GHG emissions at the procurement planning stage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Life-cycle or Whole-life Costing

217. Does the policy tool recommend or require the use of life-cycle costing or 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)?

- No
- Allow and/or recommend
- Require

Policy Tool Name: LAW n° 2023-973 of October 23, 2023 relating to the green industry

3. Source material link(s):

https://web.archive.org/web/20240000000000*/https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000048242288/

https://web.archive.org/web/20240000000000*/https://www.actu-juridique.fr/administratif/la-loi-n-2023-973-du-23-octobre-2023-relative-a-lindustrie-verte/

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

☐ Climate-related disclosure

☐ Transition planning

☒ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

☐ Head of state and/or government

☐ Independent regulatory or supervisory body

☒ Legislature

☐ Judiciary

☐ Ministry/Department/Agency

☐ Other (Please describe)

7. Status of the policy tool

☒ Approved, in force

☐ Approved, not yet in force

☐ Other (Please describe)

9. Year of (planned) entry into force or year of publication

10. Does the policy tool have an end date?

☒ No

☐ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This law aims to promote the greening of public procurement, following the continuation of Law No. 2021-1104 of August 22, 2021, which focuses on combating climate change and strengthening resilience against its effects. The scope of the obligation to adopt a socially and economically responsible public procurement promotion plan is clarified and expanded to mobilize public procurement towards objectives related to decarbonization and the greening of industry. Henceforth, all buyers, including the State, with an annual purchase volume exceeding the threshold of 50 million euros are concerned.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

☐ 1.

☐ 2.

☐ 3.

☐ 4.

☐ 5.

25. Which entities are targeted through this policy tool? Select all that apply.

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. Publicly-traded entities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Government agencies and/or departments (supranational)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Government agencies and/or departments (national)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

	Government agencies and/or departments (national)	Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region)	Government agencies and/or departments (local - e.g. county, district, municipality, city)
Minimum number of employees (Enter min number of full-time employees - FTEs)			
Minimum revenue (Enter minimum revenue)			
Minimum assets (Enter minimum assets)			
Minimum contract value (Enter minimum contract value)			
Entity is headquartered in the jurisdiction			
Entities are subjected to disclosure or reporting requirements	The law includes provisions related to public procurement that amend the Public Procurement Code. Herein, the Code ensures uniformity and transparency in procurement processes for large-scale national projects. It helps prevent corruption, fosters competition, and aligns with EU directives to manage substantial public budgets effectively.	For regional agencies, the Code standardizes procurement practices across different regions, ensuring fair competition and transparency. It manages regional funds responsibly and prevents local disparities in procurement processes.	At the local level, the Code guarantees that procurement procedures are fair and transparent, managing community impact projects effectively. It ensures that local entities adhere to high standards of transparency and accountability in using public funds.

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

☒ No

☐ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

- ☒ Operations within jurisdiction only
 - ☐ Operations beyond the jurisdiction
 - ☐ Not applicable
-
-

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

- ☐ Monetary fine
 - ☐ Restriction on business activities
 - ☐ Voiding or setting aside of contract
 - ☐ Exclusion from government contracts
 - ☐ Award of damages or compensation
 - ☐ Penalty for senior managers
 - ☐ Criminal penalties
 - ☐ Not specified
 - ☒ Not applicable (e.g. in cases of voluntary tools)
 - ☐ Other
-
-

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- ☐ Below average
 - ☐ Average
 - ☐ Above average
 - ☐ Not applicable
 - ☒ Unknown or prefer not to answer
-
-

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- ☐ Below average
- ☐ Average
- ☐ Above average
- ☐ Not applicable
- ☒ Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

- ☒ No (If relevant, explain)
- ☐ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

- ☒ No
- ☐ Yes

41. Does the policy tool recommend or require periodic impact assessments?

- ☒ No
- ☐ Recommended
- ☐ Required

43. Does the policy tool recommend or require periodic reviews?

- ☒ No
- ☐ Recommended
- ☐ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

☐ No

☒ Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

Article 19 of the law introduces the possibility for industrial projects of significant national importance to be designated as "national major projects." The initiation of procedures to align local urban planning documents with such projects requires the agreement of local authorities (e.g., the mayor or president of the regional council). This ensures that local governments are directly involved in the planning and decision-making processes.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

☒ No

☐ Yes

Additional Important Information

197. 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.

None

Domain-Specific Questions: Public Procurement Questions

200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?

- No
 - Allowed and/or recommended
 - Required
-
-

202. Does the policy tool set targets in relation to climate-aligned procurement? Select all that apply.

	Allowed/recommended	Required	Not applicable
A minimum percentage of tenders/contracts which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A minimum number of climate-related criteria to be included in purchases/tenders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A minimum value of procurement spend which must include climate-related criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets for the reduction of fossil fuel energy consumption associated with tenders/contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Targets for the procurement of products which have a third-party sustainability certification/ ecolabel/	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

voluntary sustainability standard			
Other (Please describe and reference the section/subsection/paragraph of the policy tool relevant to other climate-aligned procurement targets)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other Text:

Procurement Cycle

204. 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.

	Allowed/ recommended	Required	Not applicable
Procuring entities consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procuring entities have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procuring entities set aside a portion of their procurement budgets for climate-aligned procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procuring entities include emissions from procurement in their carbon budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procuring entities follow guidance on calculating	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

procurement-related emissions			
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)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other allowances, recommendations or requirements related to climate change mitigation or GHG emissions at the procurement planning stage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Life-cycle or Whole-life Costing

217. Does the policy tool recommend or require the use of life-cycle costing or 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)?

- ☐ No
- ☐ Allow and/or recommend
- ☐ Require

Tendering or Solicitation Stage

222. Does the policy tool make allowances, recommendations or set requirements at the tendering or solicitation stage? Select all that apply.

	Allowed/recommended	Required	Not applicable
Exclusion or debarment grounds based on compliance with climate obligations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Qualification or selection criteria related to climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Including climate or environmental considerations when calculating value for money, including through the use of life-cycle or whole-life costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Technical specifications (e.g. setting minimum levels of energy efficiency or maximum product carbon emissions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other procurement stage allowances, recommendations or requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Contract Performance

249. 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)?

- No
- Allowed and/or recommended
- Required

Monitoring and Reporting

252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?

- No
- Allowed and/or recommended
- Required


Standards, Frameworks, and Guidelines

262. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. Paris Agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The jurisdiction's Nationally Determined Contribution (NDC)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. IFRS S1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Task Force on Climate-related Financial Disclosures (TCFD)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6. GHG Protocol Corporate Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. CDP (formerly known as Climate Disclosure Project) reporting framework	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Science Based Targets initiative (SBTi)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Science Based Targets initiative (SBTi) Net Zero Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. United Nations Sustainable Development Goals (SDGs)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. ISO 20400 Sustainable Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. EU Green Public Procurement criteria and guidance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. UNEP Sustainable Public Procurement Implementation Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. OECD MAPS - Supplementary Module on Sustainable Public Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Asian Development Bank Guidelines for Sustainable Procurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. African Development Bank Sustainable Public Procurement Guidance Note	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. Inter-American Development Bank Green Procurement Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. EDBR Project Requirements/Environmental and Social Action Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. World Bank Environmental and Social Framework	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional Important Information



265. 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.