

Oxford Climate Policy Monitor

2024 Survey

Jurisdiction

Germany

Law firm

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**Climate
Policy
Monitor**

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Policy Tool Name: Act on national certificate trading of fuel emissions
(Gesetz über einen nationalen Zertifikatehandel für
Brennstoffemissionen - BEHG)

3. Source material link(s): <https://web.archive.org/web/20240715144243/https://www.gesetze-im-internet.de/behg/BJNR272800019.html>; [BEHG - Gesetz über einen nationalen Zertifikatehandel für Brennstoffemissionen](#)

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

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

The policy tool is based on Art. 24 of Directive 2003/87/EC (establishing a scheme for greenhouse gas emission allowance trading within the Community) which allows the Member States to extend emission allowance trading to activities and greenhouse gases not listed in Annex I of the said Directive. Secs. 6 and 7 BEHG establish reporting duties on emissions from fuels for responsible entities (as defined in sec. 3 no. 3 BEHG). Sec. 8 BEHG requires responsible entities to submit a corresponding quantity of emission allowances to the responsible authority.

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; regular amendments, most recently in March 2025 to adapt the national BEHG emission allowance system to the future EU ETS-2 (which will also cover emissions from the heating and transport sectors)

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 policy tool introduces a national emissions trading system for the emissions of the heating and transport sectors, thereby aiming at a contribution to national climate targets. The policy tool extends emissions trading as established in Directive 2003/87/EC and implemented in the German Act on the trade with permissions for emission of GHG (*Gesetz über den Handel mit Berechtigungen zur Emission von Treibhausgasen - TEHG*) to the heating and transport sectors that are not covered by EU emissions trading (EU ETS-1).

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

☒ 1. Federal Environmental Agency (*Umweltbundesamt*)

☐ 2.

- 3.
 - 4.
 - 5.
-
-

15. To provide contextual information, rate the capacity of the Federal Environmental Agency (*Umweltbundesamt*) 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)

- possibility of enforcing a breach of the obligation to submit emission allowances by imposing a payment obligation on the responsible entity (with the payment obligation being significantly higher than the price of the emission allowances that the entity should have submitted), possibly on the basis of an estimate of the responsible entity's emissions by the authority, sec. 21 BEHG

- possibility to impose monetary fines in case of violation of reporting duties, sec. 22 paras. 1 + 4 BEHG

- possibility to block the responsible entity's account in the national register for emissions trading, sec. 20 BEHG

- possibility to counter-check reported data against data collected by other administrative institutions (e.g., tax authorities), sec. 14 para. 4 BEHG

- obligation of supervised entities to grant access to business premises during business hours for the conduction of spot checks and to provide information if requested, sec. 14 para. 2 BEHG

- 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Other: if an entity fulfills certain requirements of the German Energy Tax Act (cf. scope of application, secs. 2 and 3 BEHG)

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

	Publicly-traded entities	Private companies	Small and medium-sized enterprises	State-owned companies	Not-for-profit organizations	Other
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	if an entity fulfills certain requirements of the German Energy Tax Act (cf. scope of application, secs. 2 and 3 BEHG)					

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 (secs. 21 and 22 BEHG)
 - ☐ 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: Possibility of blocking the national account for emission certificates
-
-

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

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.

According to the draft of the Act in its initial version (BT-Drucksache 19/14746, cf. <https://web.archive.org/web/20240718150225/https://dserver.bundestag.de/btd/19/147/1914746.pdf>), the annual costs for the implementation of the BEHG amount to approximately EUR 31 Mio. for the private sector (in 2019), plus EUR 4,4 Mio. administrative costs

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

- ☐ No (If relevant, explain)
- ☒ Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Not publicly available.

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.

Monitoring of the enforcement of the policy tool by the responsible Federal Environmental Authority.
In addition, evaluation of the policy tool by the federal government with a regularly updated experience report (*Erfahrungsbericht*), sec. 23 BEHG.

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
- -----

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 type="checkbox"/>	<input checked="" 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?

Yes

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.

GHG emission disclosure is regulated in more detail by an ordinance by the Federal Government (e.g., determination of GHG emissions, accounting methodologies and standards, reporting, verification) secs. 6 and 7 BEHG, cf. ordinance on emission reporting according to the act on national certificate trading of fuel emissions (Verordnung über die Emissionsberichterstattung nach dem Brennstoffemissionshandelsgesetz für die Jahre 2023 bis 2030 - Emissionsberichterstattungsverordnung 2030 - EBeV 2030).

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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

shareholder meetings, etc.)			
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 type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

and Reporting Standard			
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>

126. List any other standards, frameworks or guidelines integrated into or referred to within the policy tool. Please provide a web-archived link to each standard/framework/guideline listed.

Fixed values of the IPCC Guidelines 2006 for National Greenhouse Gas Inventories, cf. Annex 4 to the ordinance on reporting of emissions according to the Act on national certificate trading of fuel emissions (Emissionsberichterstattungsverordnung 2030 - EBeV 2030)

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.

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
-

Transition Plans

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

- ☒ No
- ☐ Recommended
- ☐ Required

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

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.

Policy Tool Name: Minimum Requirements for Risk Management
(Mindestanforderungen an das Risikomanagement – MaRisk – Circular
06/2024 [BA]) on the basis of section 25a (1) of the German Banking Act
(Kreditwesengesetz))

3. Source material link(s):

https://web.archive.org/web/20250226101714/https://www.bafin.de/SharedDocs/Downloads/DE/Rundschreiben/dl_rs_06_2024_MaRisk_pdf_BA.pdf;jsessionid=918C3CBFF4E36F58DF26848EDECE07DA.internet952?__blob=publicationFile&v=3

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) Federal Financial Supervisory Authority (Bundesanstalt für
Finanzdienstleistungsaufsicht (BaFin))

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

2024

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 policy tool is a circular (*Rundschreiben*) meant to provide a flexible and practical framework for structuring financial institutions' risk management on the basis of section 25a (1) of the German Banking Act (*Kreditwesengesetz*). Moreover, it specifies the requirements laid down in section 25a (3) of the Banking Act (risk management at group level) as well as in section 25b of the Banking Act (outsourcing). The risk management must especially include ESG risks.

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 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>

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

	Financial institutions
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	All financial institutions within the meaning of section 1(1b) Banking Act as well as relevant national branches of foreign entities (section 53 (1) Banking Act) (see Circular AT 2.1 - Scope)

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.

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: In case of non-compliance of including ESG risks in the financial institution's risk management, the banking supervisory authorities could make use of a whole set of interventions and sanction options, as long as those measures are appropriate in the respective case. As, however, the MaRisk guidelines provide large leeway for the assessment of ESG risks, it is very unlikely that banking supervisory authorities might take very incisive and drastic steps such as, e.g., the dismissal of the financial institution's managing directors or the appointment of a commissioner.

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

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.

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

☒ No (If relevant, explain): Not known, but unlikely as it is a very recent circular which applies to future risk management and includes only very soft guidelines without rigid obligations.

- 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.

Risk reporting requirements in BT 3.1 and BT 3.2 of the Circular.

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
-
-

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
-
-

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
-

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

● No

○ Recommended

○ Required

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interim targets (e.g. 2030, 2050)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A target timeframe (e.g. by 2040)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

162. Describe and reference the section/subsection/paragraph of the policy tool related to setting other targets.

The Circular requires financial institutions to take due and explicit account of the impact of ESG risks in their overall risk assessment within the meaning of AT 2.2 Number 1 (overall risk profile). The impact of ESG risks, particularly as a result of climate change and the transition to a sustainable economy, must be taken into account from both a normative and an economic perspective as part of forward-looking consideration that takes into account the accompanying uncertainties. The Circular, however, does not require or recommend to develop certain net-zero targets, but leaves this to the sole discretion of the respective institution.

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 type="checkbox"/>	<input checked="" type="checkbox"/>
Key Performance Indicators (KPIs) for monitoring transition plan implementation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Updates to the transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

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 type="checkbox"/>	<input checked="" type="checkbox"/>
Develop financial plans for the implementation of their transition plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrate climate-related matters into their financial accounting	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incorporate climate change considerations into their investment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

decision making and/or asset planning			
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"/>

178. Describe the obligation to develop financial plans for the implementation of transition plans, referencing the section/subsection/paragraph of the policy tool.

No explicit obligation, but policy tool requires to take all risks into account that might arise from environmental risks, particularly as a result of climate change and the transition to a sustainable economy, leaving the measures to remedy the risks at the discretion of each financial institution.

179. Describe and reference the section/subsection/paragraph of the policy tool relevant to integrating climate-related matters into financial accounting.

No explicit obligation, but policy tool requires to take all risks into account that might arise from environmental risks, particularly as a result of climate change and the transition to a sustainable economy, leaving the measures to remedy the risks at the discretion of each financial institution.

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.

No explicit obligation, but policy tool requires to take all risks into account that might arise from environmental risks, particularly as a result of climate change and the transition to a sustainable economy, leaving the measures to remedy the risks at the discretion of each financial institution.

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.

No explicit obligation, but policy tool requires to take all risks into account that might arise from environmental risks, particularly as a result of climate change and the transition to a sustainable economy, leaving the measures to remedy the risks at the discretion of each financial institution.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

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.

The policy tool has a very broad, holistic approach on net zero alignment. The Circular emphasizes on various occasions that the impact of ESG risks (i.e., environmental, social or governance events or conditions, which, if they occur, may potentially have significant negative impact on the financial position and performance of a supervised entity) must be adequately taken into account by the respective financial institution. As an example, ESG risks shall be included in the assessment when granting loans (as they might influence the value of the collateral) or when assessing counterparty risks.

Policy Tool Name: Guideline on the promotion of climate-neutral production processes in the industry by means of climate protection agreements (Richtlinie zur Förderung von klimaneutralen Produktionsverfahren in der Industrie durch Klimaschutzverträge - Förderrichtlinie Klimaschutzverträge) (March 2024)

3. Source material link(s):

https://web.archive.org/web/20240719072741/https://www.bmwk.de/Redaktion/DE/Downloads/F/foerderrichtlinie-klimaschutzvertraege-fri-ksv.pdf?__blob=publicationFile&v=6%2A

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): Federal Ministry for Economic Affairs and Climate Action
(Bundesministerium für Wirtschaft und Klimaschutz)

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

2024 (guideline for the first auction of climate protection agreements in October 2024); guideline for the second auction in 2025 currently under revision

10. Does the policy tool have an end date?

☐ No

☒ Yes

11. What is the anticipated end year of the policy tool?

2050 (or termination of all climate protection agreements)

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.

Climate protection agreements (*Klimaschutzverträge*) (so-called carbon contracts for difference) are intended to trigger the introduction of modern, climate-friendly manufacturing processes in energy-intensive sectors, such as the paper, glass, steel and cement industries. In sectors where climate-friendly production processes are currently not yet competitive, carbon contracts for difference will offset the added cost involved compared with conventional procedures – for a period of 15 years. This is intended to directly prevent the emissions of large amounts of greenhouse gases.

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

☒ 1. Federal Ministry for Economic Affairs and Climate Action (Bundesministerium für Wirtschaft und Klimaschutz)

☐ 2.

☐ 3.

○ 4.

○ 5.

15. To provide contextual information, rate the capacity of Federal Ministry for Economic Affairs and Climate Action (Bundesministerium für Wirtschaft und Klimaschutz) 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)

Participation in the auction requires extensive project descriptions, which, if the bidding entity is successful, become binding content of the respective climate protection agreement. Consequences of non-compliance can include a cancellation of the subsidy / extraordinary termination of the climate protection agreement, liquidated damages and publication of monetary fines and legally binding court decisions on the website of the granting authority

○ 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 checked="" type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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 12.2 (liquidated damages)
- ☐ Restriction on business activities
- ☒ Voiding or setting aside of contract 12.1
- ☐ 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: Publication of violations on the website of the granting authority (cf. no. 12.3a)

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) First auction round in 2024

☐ 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.

- Evaluation pursuant to the provisions of the Federal Budget Code (*Bundeshaushaltsordnung* - BHO) (10.1)

- Extensive information and cooperation duties for beneficiaries, including knowledge transfer (No. 10.2, 10.4)

- Reporting duties (No. 10.3)

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

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Frequently updated FAQ on the website of the Federal Ministry of Economic Affairs and Climate Action (cf.

https://web.archive.org/web/20240319150005/https://www.klimaschutzvertraege.info/thema/fragen_antworten_gebotsverfahren)

The granting authority can organise information events (Nr. 8.7).

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

Transition Plans

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

- ☐ No
- ☐ Recommended
- ☒ Required

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 type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

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.

Policy Tool Name: Act on energy-providing services and other efficiency measures (Gesetz über Energiedienstleistungen und andere Energieeffizienzmaßnahmen - EDL-G)

3. Source material link(s): <https://web.archive.org/web/20240703081812/https://www.gesetze-im-internet.de/edl-g/>

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

2010

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 policy tool requires large enterprises (i.e. non-SMEs) to conduct periodic energy audits.

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

☒ 1. Federal Agency for Energy Efficiency (*Bundesstelle für Energieeffizienz*) / Federal Office for Economic Affairs and Export regulation (*Bundesamt für Wirtschaft und Ausfuhrkontrolle, BAFA*)

☐ 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 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 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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, defense, utilities, education)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13. Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Other Text: All large entities that are non-SMEs (i.e., not micro, small and medium-sized enterprises within the meaning of Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises).

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

	Publicly -traded entities	Private companies	Financial institutions	State- owned companies	Not-for- profit organizations	Government agencies and/or departments (unspecified)	Other
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	All large entities that are non-SMEs (i.e. not micro, small and medium-sized enterprises within the meaning of Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises).						

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, Sec. 12

☐ 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

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.

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

- ☒ No (If relevant, explain) No published cases known.
- ☐ 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

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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"/>

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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

emissive assets with long lifespans			
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 type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Reporting Standards (ESRS)			
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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.

The policy tool aims at a documentation of (i) annual energy consumption (in kWh) broken down by energy source, (ii) of energy costs broken down by energy sources, (iii) of identified and proposed energy efficiency measures including the indication of investment costs and expected annual energy savings and (iv) of the costs of the energy auditing itself, sec. 8c para. 1 EDL-G.

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.

Policy Tool Name: Act on climate protection (Klimaschutzgesetz - KSG)

3. Source material link(s): <https://web.archive.org/web/20240709195518/https://www.gesetze-im-internet.de/ksg/>

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

☒ Climate-related disclosure

☐ Transition planning

☒ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

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 policy tool aims to achieve the national and European climate protection targets. In addition to various monitoring and reporting obligations, the law also stipulates the 'exemplary function' of the public sector. The public sector must prioritise climate protection targets / reduction of greenhouse gas emissions in the planning, selection and implementation of investments and in procurement at federal level.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.

	State-owned companies	Government agencies and/or departments (national)
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	Legal entities which are exclusively or predominantly owned by the Federal Government	The Federal Government

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

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.

- Costs for monitoring / reporting / planning obligations (inter alia, collecting emission data)
- Costs for the council of experts on climate questions (as established in the policy tool)
- Additional costs arising from prioritising climate protection targets / reduction of greenhouse gas emissions in the planning, selection and implementation of investments and in procurement at federal level

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
-
-

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Programme on climate protection issued by the Federal Government 2023 (Klimaschutzprogramm der Bundesregierung 2023) according to sec. 9 of the Law -
https://web.archive.org/web/20240425215401/https://www.bmwk.de/Redaktion/DE/Downloads/klimaschutz/20231004-klimaschutzprogramm-der-bundesregierung.pdf?__blob=publicationFile&v=10

Report on climate protection issued by the Federal Government (Klimaschutzbericht) according to sec. 10 of the Law -
https://web.archive.org/web/20230217164324/https://www.bmwk.de/Redaktion/DE/Downloads/Energie/klimaschutzbericht.pdf?__blob=publicationFile&v=6

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.

Council of experts on climate questions to review the relevant emissions and projection data and to submit a report on the development of GHG emissions, trends relating to annual emission quantities and the efficiency of measures to the Federal Parliament, sec. 12 KSG

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
-
-

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 checked="" type="checkbox"/>	<input 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?

The Federal Environment Agency compiles the greenhouse gas emissions data on the basis of the methodological requirements of the European Climate Reporting Regulation or on the basis of a regulation adopted in accordance with Article 26 of the European Governance Regulation (sec. 5 KSG).

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 the development of GHG emissions in the various sectors (energy; industry; buildings; traffic; agriculture; waste management; land use, forestry), sec. 10 KSG and annex 1.

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>

68. Does the policy tool recommend or require entities to disclose their progress in achieving their emissions reductions targets?

- ☐ No
- ☐ Recommended
- ☒ Required

69. What is the recommended or required frequency of progress reports regarding the achievement of emissions reductions targets?

- ☒ Yearly
- ☐ Every two years
- ☐ Every three years

- Every four years
 - Every five years
 - Every ten years or more
 - Other
 - No prescribed frequency
-
-

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
 - ☐ 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: including the energy sector; industry; buildings; traffic; agriculture; waste management; land use, forestry
 - ☐ 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: GHG emissions to be reduced by 65% until 2030 and by 88% until 2040, as compared to the year 1990, sec. 3 KSG.
 - None specified
-
-

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

- 2025-2030
 - 2031-2040
 - 2041-2050
 - Other:
GHG emissions to be reduced by 65% until 2030 and by 88% until 2040, as compared to the year 1990, sec. 3 KSG
 - 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
 - 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

82. What is the recommended or required level of ambition for GHG emissions reductions targets?

- Reduction between 1-25%
- Reduction between 26-50%
- Reduction between 51-75%
- Reduction between 75-85%
- Reduction between 85-100%
- Reduction of more than 100%
- ☒ Other: From 2050 onwards, GHG emissions to be negative, sec. 3 KSG.

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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

emissive assets with long lifespans			
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 type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" 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.

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.

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.

There is no obligation to align public procurement with national and/or subnational climate targets, but an obligation for public authorities to take into consideration the purpose of the Law and its targets. When planning, selecting or implementing investments or when procuring on a federal level, public authorities must prioritise climate protection targets / reduction of greenhouse gas emissions and have to base their calculation on a GHG-price which is at least the minimum price according to sec. 10 (2) of the Act on national certificate trading of fuel emissions (Gesetz über einen nationalen Zertifikatehandel für Brennstoffemissionen).

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 checked="" type="checkbox"/>
A minimum number of climate-related criteria to be included in purchases/tenders	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

associated with tenders/contracts (i.e. a carbon ceiling/envelope)			
Targets for the reduction of fossil fuel energy consumption associated with tenders/contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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: Obligation to take into account the respectively applicable minimum GHG-price, sec. 13 KSG (so called "shadow pricing" (*Schattenbepreisung*), details cf. AVV Klima - General Procedural Rules for public procurement of climate-friendly services).

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 checked="" type="checkbox"/>
Procuring entities have a strategy, plan, or policy regarding the alignment of	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

procurement practices with climate objectives			
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 checked="" 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 checked="" 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

218. Describe the obligation to use life-cycle costing or whole-life costing to capture climate-related impacts, referencing the relevant section/subsection/paragraph of the policy tool.

In the planning, selection and implementation of investments and in procurement, the Federal Government shall examine how it can contribute to achieving the national climate protection targets in accordance with sec. 3 KSG. If several implementation options are possible, preference shall be given to those that can achieve the goal of reducing greenhouse gas emissions at the lowest cost over the entire life cycle of the measure, taking into account other relevant criteria relating to the goal of the respective measure. Additional costs should not be disproportionate to their contribution to greenhouse gas reduction. Insofar as provisions of public procurement law are applicable, these must be observed. (sec. 13 para. 2 KSG)

219. Does the allowance, recommendation, and/or requirement to apply life-cycle costing or whole-life costing only apply to certain types of contract/tender?

☒ No

☐ Yes (Describe and reference the relevant section/subsection/paragraph of the policy tool)

220. Does the policy tool allow, recommend, or require a methodology or tool for calculating life-cycle/whole-life costs? If so, describe and reference the relevant section/subsection/paragraph of the policy tool.

☒ No

☐ Allow/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 checked="" type="checkbox"/>
Qualification or selection criteria related to climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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. setting minimum levels of energy efficiency or maximum product carbon emissions)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>
Other procurement stage allowances, recommendations or requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 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.

Policy Tool Name: General administrative regulation on the public procurement of climate-friendly services (Allgemeine Verwaltungsvorschrift zur Beschaffung klimafreundlicher Leistungen - AVV Klima)

3. Source material link(s):

https://web.archive.org/web/20240715133315/https://www.verwaltungsvorschriften-im-internet.de/bsvwvbund_19102021_IB3.htm

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

2022

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.

For public procurement, the policy tool requires federal public authorities to give preference to supplies, services and works that can achieve the objective of reducing greenhouse gas emissions at the lowest economic cost over their entire life cycle. To evaluate GHG emissions, a CO2-price, at least the minimum or fixed price according to sec. 10, para. 2 of the Act on national certificate trading of fuel emissions (*Gesetz über einen nationalen Zertifikatehandel für Brennstoffemissionen*) has to be taken into account (so-called "shadow-pricing" - *Schattenbepreisung*).

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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)
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	Offices of the Federal Government in direct federal administration (Dienststellen des Bundes in unmittelbarer Bundesverwaltung), sec. 1, para. 1

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

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Public procurement on federal level, but no published procurement cases.

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.

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 administrative regulation serves to achieve the objectives of sec. 3 of the Act on climate protection (Klimaschutzgesetz - KSG) and the implementation of its secs. 13 and 15. Among several procurement possibilities, preference shall be given to supplies, services or works that can achieve the objective of reducing GHG emissions at the lowest cost over the entire life cycle of the service, sec. 2,

para. 2. Sec. 2 para. 3 provides for shadow pricing by applying a GHG price corresponding to sec. 10, para. 2 of the Act on national certificate trading of fuel emissions (Gesetz über einen nationalen Zertifikatehandel für Brennstoffemissionen - BEHG).

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 checked="" type="checkbox"/>
A minimum number of climate-related criteria to be included in purchases/tenders	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" 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 checked="" type="checkbox"/>
Other allowances, recommendations or requirements related to climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

mitigation or GHG emissions at the procurement planning stage			
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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

218. Describe the obligation to use life-cycle costing or whole-life costing to capture climate-related impacts, referencing the relevant section/subsection/paragraph of the policy tool.

For public procurement, the procuring authority has to conduct an economic feasibility study to which it must include (i) the energy efficiency over the entire life cycle of the product or service (production, use, maintenance as well as collection, recycling or disposal after the end of use) and, in particular, the aspect of the most energy-efficient system solution and, (ii) to the extent possible with reasonable effort, a forecast of GHG emissions during the entire life cycle of the product or service, sec. 2 para. 1.

219. Does the allowance, recommendation, and/or requirement to apply life-cycle costing or whole-life costing only apply to certain types of contract/tender?

- ☒ No
- ☐ Yes (Describe and reference the relevant section/subsection/paragraph of the policy tool)

220. Does the policy tool allow, recommend, or require a methodology or tool for calculating life-cycle/whole-life costs? If so, describe and reference the relevant section/subsection/paragraph of the policy tool.

☒ No

☐ Allow/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 checked="" type="checkbox"/>
Qualification or selection criteria related to climate change	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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. setting minimum levels of energy efficiency or maximum product carbon emissions)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contract award criteria or value for money evaluation frameworks (e.g.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

minimum scores/performance levels under climate-related criteria, preferences for climate or sustainable products)			
Other procurement stage allowances, recommendations or requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 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.

Policy Tool Name: Combined Heat and Power Act (Kraft-Wärme-Kopplungsgesetz - KWKG)

3. Source material link(s): https://web.archive.org/web/20240728065403/https://www.gesetze-im-internet.de/kwkg_2016/; https://www.gesetze-im-internet.de/kwkg_2016/

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

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

The policy tool regulates, inter alia, the purchase of electricity from combined heat-and-power generation, the payment of surcharges and the remuneration of likewise generated electricity by grid operators, the payment of surcharges by transmission system operators for the construction and expansion of heating networks as well as the construction of likewise-powered heat accumulators and the allocation of the respective costs, cf. section 1 para. 2 KWKG. Furthermore, it imposes reporting duties on the operator of a combined-heat-and-power generator (section 15 KWKG).

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

2016

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 purpose of this Act is to support the transformation to a sustainable and greenhouse gas-neutral energy supply within the territory of the Federal Republic of Germany, based entirely on renewable energies, particularly in the interests of energy saving and climate and environmental protection. In order to achieve these goals, the policy tool provides for various advantages for efficient and innovative combined heat-and-power systems (subsidies for construction and expansion, supplementary payments for generated electricity, connection and acceptance obligations for grid operators).

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

☒ 1. Federal Office of Economics and Export Control (Bundesamt für Wirtschaft und Ausfuhrkontrolle)

☒ 2. Federal Grid Agency (Bundesnetzagentur)

○ 3.

○ 4.

○ 5.

15. To provide contextual information, rate the capacity of Federal Office of Economics and Export Control (Bundesamt für Wirtschaft und Ausfuhrkontrolle) 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) The Federal Office for Economics and Export Control (Bundesamt für Wirtschaft und Ausfuhrkontrolle) can only take measures of examination. It can only take those measures if it has reasonable doubts regarding the accuracy of the reports delivered by the operator of a combined-heat-and-power generator according to section 15 KWKG.
 - 3- High Capacity (Please explain)
 - Prefer not to answer
 - Not Applicable
- -----

16. To provide contextual information, rate the capacity of Federal Grid Agency (Bundesnetzagentur) 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 Federal Grid Agency (Bundesnetzagentur) has to supervise if electricity grid operators take off the electricity produced from combined power-and-heating generators according to the provisions of this law and if the required surcharge payments are made. It can conduct controls at the combined power-and-heating operators in case of reasonable suspicion of violations. Furthermore, it can take all supervisory measures according to the provisions under Part 8 of the German Energy Industry Act (Energiewirtschaftsgesetz), such as investigations, cooperation with the public prosecutor's offices, information requests or seizures/confiscations.
 - 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Other: All entities, regardless their legal form, that produce electricity from combined heat-and-power systems as well as all entities, regardless their legal form, that operate electricity grids.

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

	Publicly-traded entities	Private companies	Small and medium-sized enterprises	State-owned companies	Other
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	All entities, regardless their legal form, that produce electricity from combined heat-and-power systems as well as all entities, regardless their legal form, that operate electricity grids.				

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: Forced payments (Zwangsgeld) according to section 94 of the German Energy Industry Act (Energiewirtschaftsgesetz), applicable through section 31b, para. 2 KWKG
-
-

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) No publicly known cases.
- ☐ 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

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
- -----

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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"/>

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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

plans (in the context of climate change)			
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 type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

126. List any other standards, frameworks or guidelines integrated into or referred to within the policy tool. Please provide a web-archived link to each standard/framework/guideline listed.

Operators of combined-heating-and-power generators have to fulfill their reporting duties according to the recognised technical rules ("anerkannte Regeln der Technik") with permission to use a special draft document (Arbeitsblatt FW 308 "Zertifizierung von KWK-Anlagen - Ermittlung des KWK-Stromes") established by the association on energy efficiency for warmth, cooling and combined-heating-and-power generation:

https://web.archive.org/web/20240805153040/https://www.agfw.de/securedl/sdl-eyJ0eXAiOiJKV1QiLCJhbGciOiJIUzI1NiJ9.eyJpYXQiOiJl4NzE3NjEsImV4cCI6MTcyMjk2MTc2MSwidXNlci6MCwiZ3JvdXBzljpbMCwtMV0sImZpbGUiOiJmaWxlyWRtaW4vdXNlcl91cGxvYWQvRW5lcmdpZXdlbmRIX3VfUG9saXRpay9GV18zMdhfQV8xNTA5LnBkZiIsInBhZ2UiOiJExMDJ9.9mOB0nwIDWEa27VQFCXB3P0ZzZu0C0JuUvFFL_PuFL8/FW_308_A_1509.pdf

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.

In summary, this policy tool aims at an expansion and promotion of combined-heating-and-power generators by, among other tools, surcharge payments for the construction of efficient plants and the marketing of the electricity generated.

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
-

Transition Plans

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

- ☒ No
- ☐ Recommended
- ☐ Required

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

195. List any other standards, frameworks or guidelines required by or referred to within the policy tool. Please provide a web-archived link to each standard/framework/guideline listed.

Operators of combined-heating-and-power generators have to fulfill their reporting duties according to the recognised technical rules ("anerkannte Regeln der Technik") with permission to use a special draft document (Arbeitsblatt FW 308 "Zertifizierung von KWK-Anlagen - Ermittlung des KWK-Stromes") established by the association on energy efficiency for warmth, cooling and combined-heating-and-power generation:

https://web.archive.org/web/20240805153040/https://www.agfw.de/securedl/sdl-eyJ0eXAiOiJKV1QiLCJhbGciOiJIUzI1NiJ9.eyJpYXQiOiJl4NzE3NjE3MTcyMjk2MTc2MSwidXNlci6MCwiZ3JvdXBzljpbMCwtMV0sImZpbGUiOiJmaWxIYWRTaW4vdXNlcl91cGxvYWQvRW5lcmdpZXdlbmRlX3VfUG9saXRpay9GV18zMDhfQV8xNTA5LnBkZiIsInBhZ2UiOiJExMDJ9.9mOB0nwIDWEa27VQFCXB3P0ZzZu0C0JuUvFFL_PuFL8/FW_308_A_1509.pdf

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.

Policy Tool Name: Act on Renewable Energies (Erneuerbare-Energien-Gesetz - EEG)

3. Source material link(s): https://web.archive.org/web/20240806102503/https://www.gesetze-im-internet.de/eeg_2014/

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

2014; regularly adapted

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 purpose of the policy tool is the transformation to a sustainable and greenhouse gas-neutral electricity supply based entirely on renewable energies. To achieve this target, the share of electricity generated from renewable energies in gross electricity consumption in the territory of the Federal Republic of Germany is to be increased to at least 80 percent in 2030, cf. section 1, para. 1 + 2. Following the completion of the coal phase-out, the aim is to achieve greenhouse gas neutrality in the electricity supply in Germany, cf. section 1a, para 1.

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

☒ 1. Federal Grid Agency (Bundesnetzagentur)

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Federal Grid Agency (Bundesnetzagentur) 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 Federal Grid Agency (Bundesnetzagentur) has various implementation and enforcement duties, including to supervise (i) that grid operators connect renewable energy facilities to the electricity grid on a priority basis, (ii) that grid operators market the electricity generated by renewable energy facilities, (iii) that subsidy payments (so-called 'market premium') are made by the grid operators to the renewable energy facility operators, if applicable.

The Federal Grid Agency (Bundesnetzagentur) can refer to the measures outlined in Part 8 of the Energy Industry Act (Energiewirtschaftsgesetz): It can conduct supervisory measures and investigations, it can cooperate with the public prosecutor's office, it can request information and take seizure measures, sections 65 through 74 of the Energy Industry Act (Energiewirtschaftsgesetz).

○ 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.

	Publicly-traded entities	Private companies	Small and medium-sized enterprises	State-owned companies
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	All electricity grid operators and operators of power plants powered by renewable energies, regardless their legal form.			

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 Section 86.

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☒ Award of damages or compensation / penalties

☐ 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
-
-

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

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

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.

A cooperation committee consisting of the responsible state secretaries of the federal states has been established. This committee meets at least twice a year to discuss the (i) status of the expansion of onshore wind turbine generators, (ii) the amount of land already used for these generators, (iii) the amount of land designated for onshore wind generators and (iv) the additional land surface required to achieve the land contribution values (Flächenbeitragswerte) of the respective federal states, (v) the status of planning decisions (Planaufstellungsbeschlüssen) and (vi) the duration of the approval procedures, see section 97 EEG.

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
- -----

Transition Plans

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

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

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

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.

In order to promote the expansion of electricity power plants using renewable energies, sections 19 and seqq. EEG entitle the operators of such plants to special remuneration including a market premium (section 20), special feed-in tariffs (section 21, para. 1) and a tenant electricity surcharge ("Mieterstromzuschlag", section 21, para. 3). To determine the amount of subsidy an operator is entitled to receive for a specific plant, the policy tool establishes tender procedures for various plants that generate electricity from renewable sources, such as onshore wind turbine generators, solar plants, biomass systems, biomethane plants, innovative concepts for hydrogen-based electricity storage as well as power plants to produce electricity from green hydrogen, sections 28 and seqq.

Policy Tool Name: Act on planning the national supply with warmth
(Wärmeplanungsgesetz - WPG)

3. Source material link(s): <https://web.archive.org/web/20240806142226/https://www.gesetze-im-internet.de/wpg/WPG.pdf>

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

2024

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 aim of the policy tool is to make a significant contribution to converting the generation and supply of heat to renewable energies, unavoidable waste heat or a combination thereof, and to contribute to a cost-efficient, sustainable, economical, affordable, resilient and greenhouse gas-neutral heat supply by 2045 (target year) at the latest, cf. section 1. The fraction of heat from renewable energies, unavoidable waste heat or a combination thereof in the annual net heat generation in heating networks should be at a national average of 50 percent from January 1, 2030, cf. section 2 para. 1. Addressees of the policy tool are the federal states that have to ensure that communal heat plans are drafted for municipalities with more than 100,000 inhabitants up to the 30 June 2026 and for municipalities with less than 100,000 inhabitants up to the 30 June 2028, section 4 paras. 1 + 2. Furthermore, operators of heating grids (Wärmenetze) are required to prepare heat grid expansion and decarbonization roadmaps, cf. section 32.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	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)	Other
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	All federal German states (Bundesländer).	All municipalities (municipalities with 100,000 inhabitants or more have to draft a heat plan until 30 June 2026; municipalities with less than 100,000 inhabitants have to draft a heat plan until 30 June 2028, cf. section 4, para. 1 + 2)	All operators of heating grids, regardless their legal form.

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): First obligations (for municipalities of more than 100,000 inhabitants) have to be fulfilled by 30 June 2026.

- 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.

The Federal Government will evaluate the impact of the provisions on heat planning and the achievement of the target under Section 2, para 1 (i.e., average percentage of 50% of warmth in heating grids originating from renewable energies, unavoidable waste heat or a combination thereof by 1 January 2030), of interim targets for the decarbonisation of heating networks under Section 29, para 1 (i.e., a minimum percentage of 30% of warmth in heating grids originating from renewable energies, unavoidable waste heat or a combination thereof by 1 January 2030 when taking into account each single heating grid and of 80% by 1 January 2040) and the target year requirements under Section 31, para 1 (i.e., each single heating grid fully powered with warmth originating from renewable energies, unavoidable waste heat or a combination thereof by 1 January 2030), section 35, para. 1.

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

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

Transition Plans

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

- ☒ No
- ☐ Recommended
- ☐ Required

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

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.

Policy Tool Name: Act on the termination of coal-fired electricity generation (Kohleverstromungsbeendigungsgesetz - KVBG)

3. Source material link(s): <https://web.archive.org/web/20240728190641/https://www.gesetze-im-internet.de/kvbg/>; <https://www.gesetze-im-internet.de/kvbg/BJNR181810020.html>

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

2020

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 purpose of the Act is to reduce and terminate the generation of electrical energy from coal (hard coal and lignite) in Germany in a socially responsible, gradual and, as far as possible, continuous manner in order to reduce emissions and ensure a secure, affordable, efficient and climate-friendly supply of electricity to the general public, section 2 para. 1 KVBG. The Act aims at reducing the production of electricity (i) to 15 Gigawatts hard coal and 15 Gigawatts lignite in 2022, (ii) to 8 Gigawatts hard coal and 9 Gigawatts lignite in 2030 and (iii) to 0 Gigawatts hard coal and 0 Gigawatts lignite until the end of 2038 at its latest, section 2 para. 2 KVBG. The Act provides for tender procedures conducted by the Federal Grid Agency to determine which coal-fired plants will be taken off the grid earlier in return for state payments.

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

☒ 1. Federal Grid Agency (Bundesnetzagentur)

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Federal Grid Agency (Bundesnetzagentur) 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): In fulfilling its tasks according to section 61 KVBG (phase-out-measures for electricity generated from hard coal or lignite), the Federal Grid Agency (Bundesnetzagentur) can refer to the measures outlined in Part 8 of the Energy Industry Act (Energiewirtschaftsgesetz): It can conduct supervisory measures and investigations, it can cooperate with the public prosecutor's office, it can request information and take seizure measures, sections 65 through 74 of the Energy Industry Act (Energiewirtschaftsgesetz).

○ 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Government agencies and/or departments (local -	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

e.g., county, district, municipality, city)			
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.

	Publicly-traded entities	Private companies	Small and medium-sized enterprises	State-owned companies
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	All entities that produce electricity by firing hard coal or lignite, regardless their legal form.	All entities that produce electricity by firing hard coal or lignite, regardless their legal form.	All entities that produce electricity by firing hard coal or lignite, regardless their legal form.	All entities that produce electricity by firing hard coal or lignite, regardless their legal form.

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

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: Cf. section 54 KVBG.

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

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

Transition Plans

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

- ☒ No
- ☐ Recommended
- ☐ Required

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

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.

In sections 51 and seqq., the policy tool contains bans on coal combustion and on the marketing of coal-based electricity as well as an interdiction of new construction and commissioning of hard coal and lignite plants under certain conditions (especially if an award [Zuschlag] in the tender procedure according to sections 18 and 21 has been given or if a decommissioning notice or a coal combustion ban notice has been submitted according to section 9).

Policy Tool Name: Sections 37a - 37h of the Federal Immission Control Act (Bundes-Immissionsschutzgesetz - BImSchG)

3. Source material link(s): <https://web.archive.org/web/20240814082028/https://www.gesetze-im-internet.de/bimschg/>; <https://www.gesetze-im-internet.de/bimschg/>

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

☒ Climate-related disclosure

☒ Transition planning

☐ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

Secs. 37a et seqq. BImSchG transpose EU requirements into national law.

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

2007; regularly amended

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 policy tool requires distributors of gasoline and diesel fuels to ensure that GHG emissions of distributed fossil fuels are reduced according to a determined percentage in comparison to a reference value, section 37a paras. 1 + 4. It is also permissible for obligated parties to have the fulfilment of their GHG reduction quota carried out by a third parties, i.e. to purchase the corresponding quota fulfilment.

The policy tool furthermore requires distributors of jet fuels under certain circumstances to replace a minimum portion of their fuel with fuels from renewable energies of non-biogenic origin, section 37a paras. 2 + 4a.

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

☒ 1. Main Customs Office (Hauptzollamt Frankfurt (Oder))

☐ 2.

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Hauptzollamt Frankfurt (Oder) 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): If obligated parties fail to comply with the obligatory GHG reduction quota of the fuels placed on the market by them, , the competent body shall impose a levy , cf. section 37c para. 2.
- 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Small and medium-sized enterprises	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Other Text: All entities, regardless their legal form, that distribute taxable gasoline or diesel fuels commercially or within the framework of commercial enterprises pursuant to certain provisions of the Energy Tax Act (Energiesteuerengesetz - EnergieStG) (as well as all entities, regardless their legal form, that distribute kerosine (aviation turbine fuel) of subheading 2710 19 21 of the Combined Nomenclature in the meaning of certain provisions of the Energy Tax Act.

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

	Publicly-traded entities	Private companies	Small and medium-sized enterprises	State-owned companies	Other
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	All entities, regardless their legal form, that distribute taxable gasoline or diesel fuels commercially or within the framework of commercial enterprises pursuant to certain provisions of the Energy Tax Act (Energiesteuerergesetz - EnergieStG) (as well as all entities, regardless their legal form, that distribute kerosine (aviation turbine fuel) of subheading 2710 19 21 of the Combined Nomenclature in the meaning of certain provisions of the Energy Tax Act				

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

☒ 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 GHG reduction quota obligation can be fulfilled by using the following fulfillment options ("Erfüllungsoptionen"): (i) distribution of biofuels mixed into fossil fuel or diesel fuel, (ii) distribution of pure biofuel, (iii) distribution of electricity for use in electric street vehicles, (iv) using upstream emission reductions (UERs), (v) distribution of liquid or gaseous renewable fuels of non-biogenic origin, (vi) using liquid or gaseous renewable fuels of non-biogenic origin if used as intermediary product for the production of conventional fuels; (vii) liquid or gaseous renewable fuels of non-biogenic origin that are processed in a fuel refining process together with mineral-based oils and (viii) other fuels if admitted pursuant to an ordinance of the federal government, section 37a, para. 5.

Furthermore, the GHG reduction quota obligation can be transferred to third parties by contract that requires the written form, section 37a, para. 6 + 7.

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_If obligated parties fail to comply with their GHG reduction quota obligation, the competent body shall impose a levy.
-
-

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) If duties are not fulfilled, the respective entity has to pay an additional levy (Abgabe).
 - ☐ 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

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: section 37g
- -----

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 checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" 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"/>

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 type="checkbox"/>	<input checked="" type="checkbox"/>
2. IFRS S2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.

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

Transition Plans

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

- ☒ No
- ☐ Recommended
- ☐ Required

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
Incorporate climate change considerations into their capital allocation and/or expenditure plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other mechanisms for enhancing the	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

achievement of targets and/or the implementation of transition plans			
----------------------------------------------------------------------	--	--	--

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

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.