

Oxford Climate Policy Monitor

2024 Survey

Jurisdiction Kenya

Law firm ENS Africa

Authors Binti Shah (Lead), Jean Makaka, Minna Mumma,
Kerubo Orwaro, Tasneem Pirbhai



**Climate
Policy
Monitor**

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Policy Tool Name: National Policy on Climate Finance, 2016

3. Source material link(s):

<https://web.archive.org/web/20240330185429/https://faolex.fao.org/docs/pdf/ken190011.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

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.

This National Policy on Climate Finance seeks to position Kenya to better access climate finance through a variety of mechanisms. Climate finance can help advance the Kenya Vision 2030 agenda by increasing the country's adaptive capacity and resilience to climate change while promoting low carbon sustainable development. The policy sets out how the National Treasury, other government departments and agencies, and county governments will deliver on the climate finance aspects of the Climate Change Act, 2016, and Kenya's obligations under the Paris Agreement including its Nationally Determined Contribution (NDC).

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

☒ 1. National Treasury

☐ 2.

☐ 3.

☐ 4.

☐ 5.


15. To provide contextual information, rate the capacity of National Treasury 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)



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

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

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

households for own use			
Activities of extraterritorial organizations and bodies	<input type="checkbox"/>	<input checked="" 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 (national)	Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region)	Government agencies and/or departments (local - e.g. county, district, municipality, city)	Government agencies and/or departments (unspecified)
Minimum number of employees (Enter min number of full-time employees - FTEs)	Not applicable	Not applicable	Not applicable	Not applicable
Minimum revenue (Enter minimum revenue)	Not applicable	Not applicable	Not applicable	Not applicable
Minimum assets (Enter minimum assets)	Not applicable	Not applicable	Not applicable	Not applicable
Minimum contract value (Enter minimum contract value)	Not applicable	Not applicable	Not applicable	Not applicable
Entity is headquartered in the jurisdiction	Not applicable	Not applicable	Not applicable	Not applicable
Entities are subjected to disclosure or reporting requirements	The policy tool makes the involvement of various government agencies mandatory.	The policy tool makes the involvement of various government agencies mandatory.	The policy tool makes the involvement of various government agencies mandatory.	The policy tool makes the involvement of various government agencies mandatory.

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 There is no specific sanction for non-compliance by governmental agencies which have the policy tool mandated on them.
 - ☒ Not applicable (e.g. in cases of voluntary tools) For other actors whose compliance with this policy tool is voluntary, there are no set sanctions
 - ☐ 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
- -----

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

Section 4.5 of the policy tool is on monitoring, reporting and verification framework. The policy tool puts forward that the Government will establish a National Monitoring, Reporting and Verification (MRV) framework to provide a clear overview of domestic and international climate financial flows, trends, sources and purposes. The policy tool continues further to outline in the same section the various interventions to be undertaken to meet this objective. Some of the interventions include:

- a. Developing a strategy and making regulations setting out procedures and powers to monitor financial, technology transfer, and capacity building support received to comply with the Paris Transparency Framework;
- b. Prioritizing and enhancing the use of existing MRV processes, data collection and information

management systems for completeness, transparency, comparability, accuracy and efficiency in regard to climate finance; and

c. Integrating the climate finance tracking system with performance, outcomes and benefit sharing and reporting.

It should be noted that it is not publicly available, information on, whether the above has already been implemented.

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

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

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

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

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

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

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

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

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

- ☐ No
 - ☒ Yes
-
-

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

Section 5.1 of the policy tool is on the implementation of this same tool. The National Treasury is appointed to lead and facilitate the implementation of this policy tool, working with partners to mobilize adequate resources and develop required laws and regulations. The strategic interventions will be operationalized by the National Treasury and its partners, including the county governments, through the incorporation of specific actions in their strategic and operational plans.

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



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 checked="" type="checkbox"/>	<input type="checkbox"/>
Third-party verification and/or audited accuracy of the transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Identified methodology for scenario analysis	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

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

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

Section 5.4 on Monitoring and Evaluation of the policy tool, provides that the policy tool shall be reviewed every three years to assess its effectiveness and relevance in dealing with emerging and global climate financial issues.

171. Regarding the methodology for scenario analysis, does the policy tool recommend or require targeted entities identify and/or take actions to address data limitations?

- ☒ No
- ☐ Recommended
- ☐ Required

173. Regarding the methodology for scenario analysis, does the policy tool recommend or require targeted entities disclose data limitations?

- ☒ 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"/>

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

Section 4.5 of the policy tool is on monitoring, reporting and verification framework. The policy tool puts forward that the Government will establish a National Monitoring, Reporting and Verification (MRV) framework to provide a clear overview of domestic and international climate financial flows, trends, sources and purposes. The policy tool continues further to outline in the same section the various interventions to be undertaken to meet this objective. Some of the interventions include:

- a. Developing a strategy and making regulations setting out procedures and powers to monitor financial, technology transfer, and capacity building support received to comply with the Paris Transparency Framework;
- b. Prioritizing and enhancing the use of existing MRV processes, data collection and information management systems for completeness, transparency, comparability, accuracy and efficiency in regard to climate finance; and
- c. Integrating the climate finance tracking system with performance, outcomes and benefit



sharing and reporting.

It should be noted that it is not publicly available information whether the above has already been implemented.

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 checked="" 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.

a. Constitution of Kenya, 2010b. Climate Change Act, Chapter 387A, Laws of Kenyac. Public Finance Management Act, Chapter 412A, Laws of Kenyad. Kenya Vision 2030 and its Medium-Term Plane. Medium Term Expenditure Frameworkf. National Climate Change Response Strategy (NCCRS), 2010g. Nairobi Climate Change Action Plan, 2013-2017h. County Integrated Development Plans (CIDPs)i. Environmental Management and Coordination Act, Chapter 387, Laws of Kenyaj. Energy Act, Chapter 314, Laws of Kenyak. Land Act, Chapter 280, Laws of Kenyal. Land Registration Act, Chapter 300, Laws of Kenyam. Physical and Land Use Planning Act, Chapter 303, Laws of Kenyan. Industrial Property Act, Chapter 509, Laws of Kenyao.

Standards Act, Chapter 496, Laws of Kenya. Income Tax Act, Chapter 470, Laws of Kenya. Investment Promotion Act, Chapter 485, Laws of Kenya. Treaty Making and Ratification Act, Chapter 4D, Laws of Kenya

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.

Not Applicable

Policy Tool Name: Kenya Climate Smart Agriculture Strategy 2017-2026

3. Source material link(s):

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

2017

10. Does the policy tool have an end date?

☐ No

☒ Yes

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

2026

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 broad objective of the policy is to adapt to climate change, build resilience of agricultural systems while minimizing emissions for enhanced food and nutritional security and improved livelihoods.

The specific objectives of the policy tool are to:

- a. enhance adaptive capacity and resilience of farmers, pastoralists and fisher-folk to the adverse impacts of climate change;
- b. develop mechanisms that minimize greenhouse gas emissions from agricultural production systems;
- c. create an enabling legal and institutional framework; and to
- d. address cross cutting issues that adversely affect climate smart agriculture.

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

☒ 1. Ministry for Agriculture & Livestock Development

☒ 2. County Governments

☐ 3.

☐ 4.

☐ 5.

15. To provide contextual information, rate the capacity of Ministry for Agriculture & Livestock Development 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)
- ☒ Prefer not to answer
- ☐ Not Applicable

16. To provide contextual information, rate the capacity of County Governments 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)
- ☒ 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 checked="" type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. State-owned companies	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Not-for-profit organizations	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

households for own use			
Activities of extraterritorial organizations and bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

	Government agencies and/or departments (national)	Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region)	Government agencies and/or departments (local - e.g. county, district, municipality, city)	Government agencies and/or departments (unspecified)
Minimum number of employees (Enter min number of full-time employees - FTEs)	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Minimum revenue (Enter minimum revenue)	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Minimum assets (Enter minimum assets)	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Minimum contract value (Enter minimum contract value)	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Entity is headquartered in the jurisdiction	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Entities are subjected to disclosure or reporting requirements	The policy tool identifies the relevant governmental actors involved in the implementation of the policy tool	The policy tool identifies the relevant governmental actors involved in the implementation of the policy tool	The policy tool identifies the relevant governmental actors involved in the implementation of the policy tool	The policy tool identifies the relevant governmental actors involved in the implementation of the policy tool

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 There is no specific sanction for non-compliance by governmental agencies which have the policy tool mandated on them.
 - ☒ Not applicable (e.g. in cases of voluntary tools) For other actors whose compliance with this policy tool is voluntary, there are no set sanctions
 - ☐ 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) The tool does not issue specific directions that must be abided by and that can be enforced.
 - ☐ 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.

Chapter 4, Section 4.4. of the policy tool found on page 67 discusses the implementation, monitoring and evaluation of the policy. It states that there will be an Annual Review Report on the implementation of the policy that will be presented to the Climate Change Council by the Cabinet Secretary responsible for Crops, Livestock and Fisheries for dissemination to the public and relevant stakeholders. The policy tool will also be reviewed periodically to address the sector challenges and emerging issues.

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

- ☐ No
- ☐ Recommended
- ☒ Required

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

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

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

- ☐ No
- ☐ Recommended
- ☒ Required

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

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

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

☐ No

☒ Yes

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

Chapter 4, Section 4.4. of the policy tool found on page 64 discusses the coordination of the strategy implementation. It establishes that the National Government through the agriculture sector governmental agencies (i.e. the Ministry for Agriculture and Livestock Development) will be responsible for policies, strategies and regulatory services. The county agriculture sector government agencies will then spearhead the implementation of the identified strategies in the counties. The coordination framework and implementation mechanism for the policy tool will be harmonized with the inter-governmental coordination structure for the agriculture sector which at the time of the publishing of the policy tool, was still under development. It is currently unclear whether this structure was finalized.

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 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 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"/>

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

● 2025-2030

- 2031-2040
 - 2041-2050
 - Other
 - Not specified
-
-

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

- ☒ Reduction between 1-25%
 - Reduction between 26-50%
 - Reduction between 51-75%
 - Reduction of over 76%
 - Other
 - Not specified
-
-

Transition Plans

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

- No
 - Recommended
 - ☒ Required
-
-

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

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

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

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

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

Chapter 4, Section 4.4. of the policy tool found on page 67 discusses the implementation, monitoring and evaluation of the policy. It states that there will be an Annual Review Report on the implementation of the policy that will be presented to the Climate Change Council by the Cabinet Secretary responsible for Crops, Livestock and Fisheries for dissemination to the public and relevant stakeholders. The policy tool will also be reviewed periodically to address the sector challenges and emerging issues.

171. Regarding the methodology for scenario analysis, does the policy tool recommend or require targeted entities identify and/or take actions to address data limitations?

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

172. Describe and reference the relevant section/subsection/paragraph of the policy tool where it recommends or requires targeted entities identify and/or take actions to address data limitations.

In Annex 1 of the policy tool which is on the implementation framework, it is handled under Strategic issue, goal and objective 13. Strategic issue 13 identified inadequate data and information as a hinderance to climate smart agriculture. Strategic goal 13 makes it an objective to have functional and accessible data and information management system on climate smart agriculture. Strategic objective 13 is to avail and to update data and information on climate smart agriculture. The policy tool requires the national and county government agriculture agencies to carry out gap assessments and to provide trainings and funding towards capacity building. These agencies are also to lead the data collection, analysis and information generation, packaging and dissemination. This is also addressed in strategic issue, goal and objective 6. Here the target is to develop measurement, reporting and verification systems as well as to capacity build in the agricultural sector on measuring, reporting and verification process.

173. Regarding the methodology for scenario analysis, does the policy tool recommend or require targeted entities disclose data limitations?

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

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

Chapter 4, Section 4.4. of the policy tool found on page 67 discusses the implementation, monitoring and evaluation of the policy. It states that there will be an Annual Review Report on the implementation of the policy that will be presented to the Climate Change Council by the Cabinet Secretary responsible for Crops, Livestock and Fisheries for dissemination to the public and relevant stakeholders. The policy tool will also be reviewed periodically to address the sector challenges and emerging issues.

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

In Annex 1 of the policy tool which is on the implementation framework, the table presented highlights the estimated budget for each of the strategic goals listed in the framework. The anticipated total budget is Kenya Shillings 500 billion.

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 checked="" 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.

a. Kenya Vision 2030b. Agriculture Sector Development Strategy (ASDS) 2010-2020c. National Policy for the Sustainable Development of Northern Kenya and other Arid Landsd. National Livestock Policye. National Oceans and Fisheries Policy, 2008f. Water Master Plan Towards 2030g. National Land Policy, 2007h. National Climate Change Response Strategy (2010)i. National Climate Change Action Plan 2013-2017j. Kenya National Adaptation Plan (NAP) 2015-2030k. Green Economy Strategy and Implementation Plan (GESIP)



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.

Not Applicable

Policy Tool Name: The Climate Change (Carbon Markets) Regulations 2024

3. Source material link(s): <https://web.archive.org/web/20240801154633/https://ke.chm-cbd.net/sites/ke/files/2024-05/LN%2084-CLIMATE%20CHANGE%20%28CARBON%20MARKETS%29%20REGULATIONS%2C%202024%20formatted.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

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

Although the policy tool primarily focuses on setting out transition planning tools, there are also sections that address climate disclosure in a shallow, but still important manner. These sections include Regulations 18(1), 32(3) as well as provisions in the Ninth Schedule. This has been further elaborated within the 'climate disclosure' section of this survey.

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 policy tool is aimed at providing a framework for implementing carbon projects, creating incentives to support the reduction of greenhouse gas emissions, support Kenya's Nationally Determined Contribution (NDC) under the Paris Agreement and provide guidance on the annual social contribution for carbon projects.

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

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 fine not exceeding twenty thousand shillings

☐ 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 imprisonment for a term not exceeding six months

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

☐ Below average

☒ Average

☐ Above average

- Not applicable
- Unknown or prefer not to answer

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

The following costs of compliance shall apply:

- Application fees for the carbon project- KES 10,000 for Kenyan citizens and KES 100,000 for non-citizens
- Design Document fees for the carbon project- KES 100,000 for Kenyan citizens and KES 200,000 for non-citizens
- Administrative fees-
- Upon the approval of the Designated National Authority of the project design document- (i) KES 150,000 for a carbon project with a projected annual issuance of 15,000 carbon credits and (ii) KES 300,000 for a carbon project with a projected annual issuance of more than 15,000 carbon credits
- Upon issuance- to be paid within thirty (30) days following the sale of the issued carbon credits- (i) The Kenya Shilling equivalent of USD 0.10 per carbon credit issued for the first 15,000 tonnes of CO2 equivalent for which issuance is requested in a given year; (ii) The Kenya Shilling equivalent of USD 0.20 per carbon credit issued for any amount in excess of 15,000 tonnes of CO2 equivalent for which issuance is requested in a given year.
- Corresponding adjustment fees- The Kenya Shilling equivalent of USD 4 per unit of Internationally Transferred Mitigation Outcome.

Relative to other compliance activities in this jurisdiction, these costs are considered average, according to an article

(<https://web.archive.org/web/20240815204000/https://nation.africa/kenya/business/overlapping-rules-bogging-down-businesses-in-kenya-4600370>) by Daily Nation, a key news portal used in Kenya. A 2020 survey by the Kenya Association of Manufacturers found that food and beverage investors face the highest regulatory burden, with annual compliance costs ranging from KES 1.2 million to KES 2.2 million. Conversely, timber, wood, and furniture investors pay the least, averaging KES 275,000

Therefore, the largest annual compliance costs for a carbon project will be paid upon issuance, including adjustment fees. Given the above range, these costs fall into the 'below average' category.

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) The Regulations were gazetted on 17 May 2024. Therefore, there the climate-specific provisions are still being enforced.

- ☐ 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.

Regulation 7(e) provides that the Designated National Authority, a regulated authority set up under the Climate Change Act, Chapter 387A of the Laws of Kenya (<https://web.archive.org/web/20240813113131/http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=CAP.%20387A>), shall “monitor registered carbon projects and project components’ compliance with these Regulations”.

Regulation 11 provides details on the operation of the National Carbon Registry as is established pursuant to section 23G of the Climate Change Act. The National Carbon Registry is yet to be set up and on 18 September 2024, Conservation International announced that S&P Global Commodity Insights has been selected to develop Kenya's REDD+ registry. The Registry is expected to become operational by the second quarter of 2025.

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

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

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

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

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

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

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

- ☒ 0-2 years
- ☐ 2-5 years
- ☐ 5-10 years
- ☐ 10 or more years

○ Not specified

○ Other

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

○ No

☒ Yes

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

The mechanisms include:

The creation of a multi-sectoral technical committee: Regulation 8(b) stipulates that the Climate Change Directorate shall co-ordinate and mobilise sectoral stakeholders for the effective control and management of carbon markets. Further, a multi-sectoral technical committee shall be established as per Regulation 9(1) that consists of membership drawn from ministries, counties, departments and agencies comprising of all sectors of the Intergovernmental Panel on Climate Change. This committee shall be nominated by sector Cabinet Secretaries and the Council of Governors and shall provide technical advice to the Designated National Authority on carbon project assessment.

The creation of ad hoc committees: Further, under Regulation 10(1), the Designated National Authority shall appoint project specific ad hoc committees of not more than five members that are drawn from the multi-sectoral technical committee described above. This ad hoc committee shall (i) review project design documents and provide recommendations to the Designated National Authority; and (ii) provide technical advice to the Designated National Authority on carbon projects.

Creating the role of a 'sector Registrar': As per Regulation 13(2), the registries of the sectors of energy, transport, agriculture, forestry and land use, industrial processes and product use as well as waste shall be headed by sector Registrars, appointed by the Cabinet Secretary.

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.

The policy tool provides a template of a Community Development Agreement. Paragraph 18(5) of this Agreement states that upon request by the Community Development Agreement Committee, the project proponent shall in consultation with the Committee assist in capacity building by providing training for people for people who will participate in the different aspects of conflict identification, management and resolution.



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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Other climate-related targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Physical climate risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Transition risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Transition plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Disclosure of Greenhouse Gas (GHG) Emissions

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

- ☐ Carbon dioxide (CO₂)
- ☐ Methane (CH₄)
- ☐ Nitrous oxide (N₂O)
- ☐ Hydrofluorocarbons (HFCs)
- ☐ Perfluorocarbons (PFCs)
- ☐ Sulphur hexafluoride (SF₆)
- ☐ Nitrogen trifluoride (NF₃)
- ☒ Carbon dioxide equivalent (CO₂e)

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

- ☒ No
- ☐ Recommended
- ☐ Required

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

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

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

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

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

GHG emissions

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

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

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

Regulation 18(1)(c) stipulates that a project proponent shall disclose relevant carbon project information. This includes verified emission reductions. If read with Regulation 20(1), each carbon project shall, prior to commencement, be subject to certification by a recognized international body and validation by an independent auditor and each result shall be verified for compliance with the Act and these Regulations. Therefore, certification may be done by a third-party but verification shall be done according to this Act and its Regulations.

Disclosure of Greenhouse Gas (GHG) Offsets or Removals

62. Does the policy tool recommend or require offsetting purchases be disclosed?

- ☒ No
 - ☐ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
 - ☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
-
-

63. Does the policy tool recommend or require entities disclose whether offsets are verified?

- ☐ No
 - ☒ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool) Regulation 20(1) requires that each result of a carbon project shall be verified or compliance with the Act and Regulations.
 - ☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)
-
-

64. Does the policy tool recommend or require any certification standards for the use of GHG offsetting or removals?

- ☒ No
- ☐ Recommended (Please list the certification standards, describe their use, and reference the relevant section/subsection/paragraph of the policy tool)

- Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

65. Does the policy tool include any other recommendations or requirements regarding the appropriate use of offsets?

☒ No

- Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

- Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

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 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"/>
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"/>
Interim targets	<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"/>
A baseline year from which progress is measured	<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"/>

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 Yearly- at the end of the Carbon Project's annual financial year, on the actual issuance of carbon credits- required under the paragraph 8 of the letter of authorization for the carbon project under the Seventh Schedule.
- No prescribed frequency

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

106. Is third-party verification of climate-related opportunities recommended or required?

- ☒ No
- ☐ Recommended
- ☐ Required

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.

There is no additional important information to mention.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

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

- ☐ No
- ☐ Recommended
- ☒ Required

Targets

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

- ☐ No
- ☐ Recommended
- ☒ Required

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

- ☐ No
- ☐ Recommended
- ☒ Required

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

- Regulation 7- the Designated National Authority shall monitor registered carbon projects and project proponents' compliance with these Regulations.
 - Regulation 22(5)(b)- which establishes that a project design document shall provide a detailed description of the baseline and monitoring methodology.
 - Fourth Schedule, paragraphs 14, 15, 16 and 17 (for community development projects) which establish the Monitoring, Evaluation and Reporting sub-committee.
 - Ninth Schedule, paragraph 4- Summary of Updates- the project proponent must, in their annual progress reporting form, provide a summary of any updates to the project design document or monitoring and reporting plan from the previous reporting period.
- The above provisions can broadly analysed to determine the monitoring of progress in achieving targets. The Designated National Authority does so, the project design document contains a monitoring methodology section while interactions with community development projects include a sub-committee specifically developed for monitoring purposes. Finally, monitoring is also actioned annually as a periodic event.
-
-

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

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

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

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



140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
An intensity-based emissions reduction target	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A net zero target	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>
A level of ambition for emissions reductions (e.g. 80% reduction)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A baseline year from which progress is measured	<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"/>
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"/>

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

☒ Power generation

☐ Industry

☒ Transport Services

☐ Services/Commercial buildings

☒ Other Provision is made for agricultural, forestry and land use, industrial processes and product use as well as waste.

☐ None specified

149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?

☐ No

☒ Recommended

☐ Required

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

☐ 1990-2000

☐ 2001-2005

☐ 2006-2010

☐ 2011-2015

☐ 2016-2020

☒ Other The baseline year is left blank for the project proponent to fill in within the Project Concept Note.

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

☐ No

☒ Yes

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

- Between 2030 and 2035
 - Between 2036 and 2040
 - Between 2041 and 2045
 - Between 2046 and 2050
 - Between 2051 and 2060
 - Between 2061 and 2070
 - Other The required timeframe is left blank for the project proponent to fill in within the Project Concept Note.
 - Not specified
- -----

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

First Schedule- Project Concept Note:

- paragraph 7(a)- Details of the Greenhouse Gases targeted by the Project
 - paragraph 7(b)- Greenhouse Gas quantities to be reduced or removed by the Project
 - paragraph 11- expected carbon credits per annum
 - paragraph 12- expected environment and socio-economic benefits
- -----

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Identified methodology for scenario analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

● Other The timeframe has been left blank for the project proponent to fill in within the Project Concept Note.

170. Describe the recommendation or requirement to undertake third-party verification and/or audited accuracy of the transition plan and reference the relevant section/subsection/paragraph of the policy tool.

Regulation 20(1) stipulates that each carbon project shall be subject to validation by an independent auditor. Therefore, while the transition plan- or project concept note does not expressly undergo third party verification, the project as a whole does.

171. Regarding the methodology for scenario analysis, does the policy tool recommend or require targeted entities identify and/or take actions to address data limitations?

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

173. Regarding the methodology for scenario analysis, does the policy tool recommend or require targeted entities disclose data limitations?

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

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

Summarised updates are required in a monitoring and reporting plan from the previous reporting period subject to paragraph 4, Ninth Schedule- Annual Progress Reporting Form. This enables the monitoring of progress in the implementation of transition plans since the overall project concept note is annually reviewed in the annual progress reporting form.

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

First Schedule- Project Concept Note:

- paragraph 2 on Project Details – requirements to fill in information relating to timeline, budget

and linkage to national priorities.

- paragraph 13 on project costs- requirements to fill in information relating to preparation costs, establishment costs, other costs (to be explained), total project costs and in paragraph 14- projected proceeds.

The above requirements establish certain financial requirements that facilitate the implementation of the project concept note in reducing carbon emissions. Thus, enabling financial planning, although at a micro level.

182. Describe the obligations related to other governance mechanisms for enhancing the achievement of targets and/or implementation of transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

First Schedule- Project Concept Note:

- paragraph 15- the requirement to attach the Project's Environmental and Social Impact Assessment Report and Reduced Emissions from a Deforestation and Forest Degradation Safeguards Standards Assessment Report (where applicable) as required under Section 23D of the Climate Change Act.

The above requirement attaches the need to consider the Project's impact reports in order to achieve carbon credit targets within the Project concept note.

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

187. Describe the obligation to align targets and/or transition plans with investor engagement, referencing the relevant section/subsection/paragraph of the policy tool.

This obligation arises from the entities' participation within a voluntary carbon market wherein, subject to Regulation 2, investors form part of the market in which several parties voluntarily buy and sell carbon credits. This impacts the carbon credit target enshrined in the First and Ninth Schedule on the project concept note and annual progress reporting form, respectively.

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.

There is no additional important information to mention.

Policy Tool Name: Climate Change (Public Participation and Access to Climate Change Information) Regulations, 2023

3. Source material link(s):

[https://web.archive.org/web/20240816135923/https://kenyalaw.org/kl/fileadmin/pdfdownloads/Legal Notices/2023/LN38_2023.pdf](https://web.archive.org/web/20240816135923/https://kenyalaw.org/kl/fileadmin/pdfdownloads/Legal%20Notices/2023/LN38_2023.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

2023

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 the targeted entities to consult affected members of the public before and during the development of a proposed action and requires that the National Climate Change Council and the Climate Change Directorate maintain relevant, current and accurate information on matters relating to climate change.

It also requires every public or private entity or the Ministry that is undertaking a proposed action to maintain information relating to climate change relating to climate change, avail information to a member of the public upon request and maintain a database of all relevant stakeholders to be consulted in a standard public consultation.

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

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

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) Given that the policy tool only came into force about a year ago, we have not yet seen enforcement of the same.

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

118. Describe and reference the section/subsection/paragraph of the policy tool relevant to climate-related lobbying and/or policy engagement disclosures.

Regulation 16 of the Policy Tool defines the information being disclosed as matters relating to climate change. This includes: (a) all the strategies, laws and policies on climate change in Kenya; (b) proposed actions; (c) global trends in strategies, laws and policies on climate change; and (d) all international instruments on climate change that are ratified by Kenya.

119. Which of the following information regarding their climate-related lobbying and/or policy engagement are targeted entities recommended or required to disclose? Select all that apply.

☐ Trade association affiliations

☐ Lobbying and policy engagement policies and activities

☒ Other (a) all the strategies, laws and policies on climate change in Kenya;

(b) proposed actions;

(c) global trends in strategies, laws and policies on climate change; and

(d) all international instruments on climate change that are ratified by Kenya.

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.

Regulation 16 of the Policy Tool defines the information being disclosed as matters relating to climate change. This includes:

- (a) all the strategies, laws and policies on climate change in Kenya;
 - (b) proposed actions;
 - (c) global trends in strategies, laws and policies on climate change; and
 - (d) all international instruments on climate change that are ratified by Kenya.
-

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None

Policy Tool Name: Nairobi Securities Exchange ESG Disclosures Guidance Manual (2021)

3. Source material link(s): <https://web.archive.org/web/20240815092121/https://www.nse.co.ke/wp-content/uploads/NSE-ESG-Disclosures-Guidance-Manual.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) The Nairobi Securities Exchange (NSE) is a securities exchange in Kenya that allows for the trading and listing of various securities, including debt, equity and derivatives.

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

2021

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 focus of the manual is to illustrate and guide how listed companies in Kenya and other organisations interested in ESG reporting can collect, analyse, and publicly disclose important ESG information using an approach that meets international standards on sustainability reporting. The manual is also intended to act as a guide on how to progressively integrate ESG in strategy, operations, and performance management. To help reduce uncertainties on which framework or standards to apply, this manual recommends the adoption of the GRI Standards as the common framework for ESG reporting by listed companies in Kenya.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

13. Other Text: Any other organizations that would be interested in ESG Reporting.

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

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

households for own use			
Activities of extraterritorial organizations and bodies	<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.

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

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

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

The Section on Implementation Timelines mandates listed companies to include sustainability/ESG Report in their annual integrated reports.

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

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None

Policy Tool Name: Kenya's Updated Nationally Determined Contribution (NDC), 2020

3. Source material link(s):

<https://web.archive.org/web/20240816145312/https://unfccc.int/sites/default/files/NDC/2022-06/Kenya%27s%20First%20%20NDC%20%28updated%20version%29.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

2020

10. Does the policy tool have an end date?

- ☐ No
- ☒ Yes

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

2030

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.

Kenya's updated NDC commits to abate GHG emissions by 32% by 2030 relative to the BAU scenario of 143 MtCO₂eq; and in line with our sustainable development agenda and national circumstances. The timeframe for implementation of the NDC is up to 2030, with milestone targets at 2025.

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 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: The Republic of Kenya as a state- This is Kenya's obligation under the Paris Agreement which will be adhered to through targeting various entities under various legislations and policies in Kenya.



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

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

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.

Kenya commits to mobilize resources to meet 13% of this budget, and will require international support for 87% of the budget.

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.

Kenya has implemented various laws and regulations in place, including the recently passed Climate Change Amendment Act, 2023, which creates a regulatory environment that further supports Kenya in its goal to comply with its reported updated NDC. Other instruments currently in draft include the Draft Kenya Green Finance Taxonomy (KGFT).

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.

Kenya has implemented various laws and regulations in place, including the recently passed Climate Change Amendment Act, 2023, which creates a regulatory environment that further supports Kenya in its goal to comply with its reported updated NDC. Other instruments currently in draft include the Draft Kenya Green Finance Taxonomy (KGFT).

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 Climate Change Act (chapter 387A) establishes the Climate Change Directorate (CCD) as the lead government agency responsible for coordinating climate change plans and actions and related measurement, monitoring, and reporting. To ensure coherence, the Act designates the CD as the Secretariat for the National Council on Climate Change with the responsibility of coordinating the technical aspects of the implementation of climate change functions.

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 The timeframe for implementation of the NDC is up to 2030, with milestone targets at 2025.

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



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

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

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

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

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

Kenya's updated NDC commits to Abate GHG emissions by 32% by 2030 relative to the BAU scenario of 143 MtCO₂eq. At paragraph 3 of the Letter from the Ministry of Environment and Forestry to the United Nations Framework Convention on Climate Change (UNFCCC) Secretariat.

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

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

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

Milestone targets at 2025: At paragraph 3 of the Letter from the Ministry of Environment and Forestry to the United Nations Framework Convention on Climate Change (UNFCCC) Secretariat.

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

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

Kenya is committed to enhancing its adaptation ambition by committing to bridging the implementation gaps which include strengthening tools for adaptation monitoring, evaluation and learning (MEL) at the national and county levels, including non-state actors.

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

Kenya will at the latest by 31 December 2021 report a GHG inventory in accordance with 18/CMA.1 and report on progress towards its nationally determined contribution by 2025. For accounting relevant information, Kenya will use the accounting guidance in 4/CMA.1. For IPCC methodologies

and metrics.

Final accounting towards the target, that will take place in 2032, may depend on further arrangements with Kenya's participation in Article 6 programmes. Any use of internationally transferred mitigation outcomes within that framework will be included in Kenya's accounting, consistent with the approach that will have been negotiated under the UNFCCC process.

See paragraph 3.1.1.1 (5) (a) of the policy tool.

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 checked="" 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.

Revised 2006 IPCC Guidelines for National Greenhouse Gas Inventories (IPCC, 2006)
[\(https://web.archive.org/web/20240816161927/https://www.ipcc-nggip.iges.or.jp/public/2006gl/\)](https://web.archive.org/web/20240816161927/https://www.ipcc-nggip.iges.or.jp/public/2006gl/)

the Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories (IPCC, 2000) [\(https://web.archive.org/web/20240816161434/https://www.ipcc-nggip.iges.or.jp/public/gp/english/\)](https://web.archive.org/web/20240816161434/https://www.ipcc-nggip.iges.or.jp/public/gp/english/)

Good Practice Guidance for Land Use, Land-Use Change and Forestry (IPCC, 2003)

(https://web.archive.org/web/20240610203703/https://www.ipcc.ch/site/assets/uploads/2018/03/GP_G_LULUCF_FULLEN.pdf)).

Referenced in paragraph 3.1.1 (5) (c) of the policy tool.

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.

Kenya submitted her Nationally Determined Contribution (NDC) on 28th December 2016. The NDC sets out both adaptation and mitigation contribution based on conditional support. The mitigation contribution intended to abate greenhouse gas (GHG) emissions by 30% by 2030 relative to the business as usual (BAU) scenario.

Compared to Kenya's first NDC target of 30 % emission reduction, Kenya's updated NDC commits to Abate GHG emissions by 32% by 2030 relative to the BAU scenario of 143 MtCO₂eq; and in line with our sustainable development agenda and national circumstances. The timeframe for implementation of the NDC is up to 2030, with milestone targets at 2025.

The total cost of implementing mitigation and adaptation actions in the Updated NDC is estimated at USO 62 Billion.

Policy Tool Name: Draft Kenya Green Finance Taxonomy (2024)

3. Source material link(s):

<https://web.archive.org/web/20240816165751/https://www.centralbank.go.ke/2024/04/11/10452/>

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 taxonomy outlines a classification system that highlights which investment options are environmentally sustainable and, by extension those that are not. It defines the minimum set of assets, projects, activities, and sectors that are eligible to be defined as 'green'. This classification is meant to be used by investors and other financial sector participants. It would allow users of the taxonomy to be confident that the taxonomically-aligned economic activities meet a high threshold of commitment to climate change.

While the introduction and application of the taxonomy in itself fits within the domain of transition planning, the taxonomy recommends the disclosure/reporting by the market players implementing the taxonomy of their taxonomy alignment and failure of alignment.

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) The policy tool currently just completed public participation and is awaiting incorporation of the feedback before gazettment.

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 Taxonomy is intended to deliver a range of benefits to the Kenyan economy including:

a. Serve as a reference for Kenya's transition to being a green economy. It will increase the consistency of green finance flows and align green products and financial allocations with internationally recognized standards.

b. Enhance confidence of the users that taxonomically aligned economic activities meet a high threshold of commitment to climate change and support Kenya's trajectory towards a sustainable economy.

c. Guide the financial sector with clarity and certainty in selecting green investments in line with international best practice.

d. Being a tool for effective communication. The taxonomy establishes a shared language and enables transparent performance tracking and reporting.

e. Reduces the costs associated with identifying which green investment is green and which is not.

f. Increase trade and the flow of international capital because of the existing consistency between definitions with other taxonomies. This ultimately unlocks significant investment

opportunities for Kenya in a broad range of green and climate-friendly assets. This will help to supplement public funding for climate mitigation and adaptation initiatives.

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

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

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

households for own use			
Activities of extraterritorial organizations and bodies	<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

☐ 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) Application of the policy tool is voluntary.
 - ☐ 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


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.

There is established a Taxonomy Working Group comprising the Central Bank of Kenya, Carbon Trust and DAI. The Taxonomy Working Group is mandated d to uphold the governance mechanism for the advancement and refinement of the taxonomy. This entails ensuring that:

- a. _____ there is a formal governance mechanism for the advancement and refinement of the taxonomy;
 - b. _____ the Kenya Green Finance Taxonomy remains relevant as changes occur in technology and law occur; and
 - c. _____ coordinating stakeholder engagement in the development of the taxonomy.
- -----

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

108. Describe and reference the section/subsection/paragraph of the policy tool relevant to taxonomy disclosures.

Section 4.6 of the Kenya Green Finance Taxonomy which is on page 35 of the policy, sets out that Banks may report taxonomy-aligned finance at a portfolio, fund or debt instrument level. It is to be noted that an economic activity is classified as either taxonomy-aligned or not and therefore the finance related to that economic activity is either fully aligned or not at all. Section 3 of the Taxonomy describes the steps to be taken in determining whether an economic activity is taxonomically aligned or not.

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 checked="" type="checkbox"/>	<input type="checkbox"/>
9. Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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.

a. International Capital Market Association, June 2024 (or as updated) Harmonized Framework for Impact Reporting Handbookb. International Capital Market Association, June 2023 (or as updated) Harmonized Framework for Impact Reporting for Social Bondsc. World Economic Forum (WEF) September 2020 Measuring Stakeholder Capitalism Towards Common Metrics and Consistent Reporting of Sustainable Value Creation, White Paperd. United Nations Department of Economic and Social Affairs Statistics Division, February 2022 Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development < https://web.archive.org/web/20240709083215/https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202022%20refinement_Eng.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.

The policy tool is a draft that is yet to be gazetted in Kenya and to formally begin operation. The Central Bank of Kenya has been accepting public opinion and engagement on the policy tool until 11 June 2024. Since then, there has not been any public release on the likely date of gazettment of the tool.

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

182. Describe the obligations related to other governance mechanisms for enhancing the achievement of targets and/or implementation of transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

According to Section 4.2 of the Policy tool, there is currently no regulating agency in Kenya concerning taxonomy-alignment, whether initial or ongoing. The policy tool is currently in its first edition and is a voluntary tool, whose use is subject to the respective decisions and agreements between parties to transactions. As such, monitoring of performance and taxonomy-conformance default is recommended to be addressed contractually between parties.

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 checked="" type="checkbox"/>	<input type="checkbox"/>
Sustainability Accounting Standards Board (SASB)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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 checked="" 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.

a. [International Capital Market Association, June 2024 \(or as updated\) Harmonized Framework for Impact Reporting Handbook](#). [International Capital Market Association, June 2023 \(or as updated\) Harmonized Framework for Impact Reporting for Social Bonds](#). [World Economic Forum \(WEF\) September 2020 Measuring Stakeholder Capitalism Towards Common Metrics and Consistent Reporting of Sustainable Value Creation, White Paper](#). [United Nations Department of Economic and Social Affairs Statistics Division, February 2022 Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development](#) <

https://web.archive.org/web/20240709083215/https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202022%20refinement_Eng.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.

None

Policy Tool Name: National Climate Change Action Plan (2018-2022)

3. Source material link(s): o Government of the Republic of Kenya (2018). National Climate Change Action Plan 2018-2022. Ministry of Environment and Forestry, Nairobi (NCCAP Popular Version)-
https://web.archive.org/web/20240819081100/https://rise.esmap.org/data/files/library/kenya/Clean%20Cooking/Kenya_NCCAP_2018-2022.pdf

o Government of Kenya (2018). National Climate Change Action Plan (Kenya) 2018-2022. Ministry of Environment and Forestry, Nairobi, Kenya (NCCAP Volume 1)-
<https://web.archive.org/web/20240808014919/https://faolex.fao.org/docs/pdf/ken190169.pdf>

o Government of Kenya (2018). National Climate Change Action Plan (Kenya) Volume 2: Adaptation Technical Analysis Report 2018-2022. Ministry of Environment and Forestry, Nairobi (NCCAP Volume 2)- <https://web.archive.org/web/20240819074035/https://policyvault.africa/wp-content/uploads/policy/KEN804.pdf>

o Government of Kenya (2018). National Climate Change Action Plan (Kenya) Volume 3: Mitigation Technical Analysis Report. Ministry of Environment and Forestry, Nairobi (NCCAP Volume 3)-<https://web.archive.org/web/20240819074423/https://www.policyvault.africa/policy/national-climate-change-action-plan-kenya-volume-iii-mitigation-technical-analysis-report-mtar-2018-2022/>

o Government of Kenya. (2021). National Climate Change Action Plan: Second Implementation Status Report for the FY2019/2020. Ministry of Environment and Forestry, Nairobi, Kenya (NCCAP Second Implementation Status Report)-
<https://web.archive.org/web/20240317000256/https://napglobalnetwork.org/wp-content/uploads/2022/01/napgn-en-2022-kenya-NCCAP-2018-2022-Implementantation-Status-Report.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

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

The National Climate Change Action Plan (NCCAP) 2018-2022 integrates climate-related disclosure by requiring entities to report on greenhouse gas emissions and climate risks. Further, it also sets targets and strategies for transitioning to a low-carbon economy, covering various sectors including, but not limited to energy, agriculture, and transport (transition planning).

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

2018

10. Does the policy tool have an end date?

- ☐ No
 - ☒ Yes
- -----

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

2024

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 National Climate Change Action Plan (NCCAP) 2018-2022 aims to advance Kenya's development by promoting low carbon climate resilient development. It emphasizes sustainable development and prioritizes adaptation, focusing on enhancing the climate resilience of vulnerable groups such as women, youth, persons with disabilities, and marginalized communities. The NCCAP draws its focus onto seven key priority areas. These include:

1. disaster risk management;
 2. food and nutrition security;
 3. water and the blue economy;
 4. forestry, wildlife and tourism;
 5. health, sanitation and human settlements;
 6. manufacturing; and
 7. energy and transport.
- -----

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input 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 checked="" 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 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

households for own use			
Activities of extraterritorial organizations and bodies	<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.

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

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.

- The development of regulations for the Climate Change Act (2016) which was outlined as an action point in enabling policy and regulatory framework. An example of a regulation is the 25. The Climate Change (Carbon Markets) Regulations LN. No 84 of 2024.
 - The development of county climate change legislation and regulation- for example, the Narok County Climate Change Action Plan 2023-2027, outlined as an action point in enabling policy and regulatory framework.
-
-

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 Climate Change Directorate is responsible for monitoring the implementation of NCCAP 2018-2022 every two years as required by the Climate Change Act (2016). The review will utilise reports from county governments and state departments, as well as inputs from relevant stakeholders. Important stakeholders in the review process include the private sector, civil society, academia, women, youth, and minority and marginalised groups including pastoralists, forest resource users, and fisher communities.

Further, page 29 of the NCCAP Popular Version, page 114 of the NCCAP Volume 1, page 46 of the NCCAP Second Implementation Status Report and page 110 of the NCCAP Volume 3 make reference to the Monitoring, Reporting and Verification (MRV) system. This system will track implementation and results of the NCCAP 2018-2022 generally, and the climate finance raised to deliver on the action plan. This will provide the evidence base for planning and implementing future actions, seeking support, and domestic and international reporting.

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

- ☐ No
- ☐ Recommended
- ☒ Required

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

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

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

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

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

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

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

☐ No

☒ Yes

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

The NCCAP 2018-2022 establishes climate change coordination committees at the county level, which work in collaboration with national agencies to implement climate action plans. These committees ensure that local policies align with national climate objectives. The sections of the NCCAP (Popular Version) informing this coordination include:

- Section 3 on 'what has Kenya done to address climate change'? Here, it is said that "a robust regulatory framework comprising laws, policies, plans, and institutions is being progressively established at the national and county levels to address climate change". To add on, it is said that "at the local level, Garissa, Makueni and Wajir Counties have enacted climate change fund regulations that allocate a portion of their development budgets to funds that support local climate change actions".
- Section 4 on 'what are the priority climate change actions for 2018-2022?' which stipulate the introduction of the county climate change funds which provide an emphasis on reaching women, the poor and marginalised and minority groups. This aims to improve the county's ability to cope with droughts and floods through the utilization of early warning systems, water harvesting and storage; and implementation of integrated flood management plans.
- Section 6 on 'how will NCCAP 2018-2022 be delivered' outlines the responsibility of county governments in integrating and mainstreaming climate change actions into their personal 2018-2022 County Integrated Development Plans, with the designation of a County Executive Committee as a coordinative figure of climate change affairs, reporting annually to the County Assemblies on the implementation of climate change. Further, county governments are expected to establish climate change units that will oversee the implementation of climate actions.

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.

Page 109 of the NCCAP Volume 3 and Section 5 of the NCCAP, Popular version which stipulates 'what is needed to move forward on the climate actions?' establishes an entire enabling action titled 'capacity development and knowledge management'. These two areas describe the following capacity building initiatives:

- o Operationalise the National Climate Change Resource Centre
- o Establish Community Education, Business and Information Centres
- o Strengthen the capacity of the Climate Change Directorate and climate change units in State Departments
- o Build the capacity of county governments in such areas as climate change response, climate finance, and monitoring and reporting
- o Strengthen the capacity of the National Environment Management Authority to deliver on the functions set out in the Climate Change Act (2016)
- o Build the capacity of stakeholders, including private sector, civil society and vulnerable groups, including women, youth, persons with disabilities, and marginalised and minority communities in such areas as climate change responses, climate finance, and reporting and monitoring
- o Develop and implement national gender and inter-generational responsive awareness plan
- o Develop and deliver a public awareness and engagement strategy
- o Develop a national vulnerability assessment
- o Integrate climate change in the education system

Sector- specific capacity building initiatives are also enshrined in the NCCAP Volume 3. These relate to:

- o The agriculture sector- page 19- this raises the need for awareness raising and education-related actions.
- o The energy sector- page 41- this includes:
 - a) Training and public awareness programmes on energy efficiency;
 - b) Training in technical skills required for renewable energy at different scales. Eg: The Strathmore University training programmes on solar PC and the training by Kenya Power International (Institute of Energy Studies and Research) on renewable energy technologies.
- o The forestry sector- page 56- this involves the need to train staff in order to enhance their ability to measure, report on and verify the actions and achievements of forestry projects. This includes improving the knowledge and understanding of carbon biomass stocks in Kenya.
- o The industry sector- page 68- this highlights the need for capacity building towards local producers who lack the skills, raw material and investment capacities to switch to more efficient technologies.
- o The transportation sector- page 76 and 82- in this section, it is suggested that officers should be trained on GHG emissions quantification and mechanisms of reduction, fuel consumption data reporting requirements and low carbon technology. Further, staff will be required to be trained on the management of a mass rapid transit system, including on the maintenance of the BRT buses and

train system. Capacity to construct and maintain reliable power lines for electrified rail systems will also be critical for successful electrification of the rail system.

o The waste sector- page 91- herein, implementation of the fast component of the Nationally Appropriate Mitigation action (NAMA), implementation of the landfill gas capture and utilization mitigation option and leachate systems are suggested. Technical competency trainings of the above are thereafter presented as capacity building activities.



Domain-Specific Questions: Disclosure Questions

What is being disclosed?

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

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

Disclosure of Greenhouse Gas (GHG) Emissions

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

- ☐ Carbon dioxide (CO₂)
- ☐ Methane (CH₄)
- ☐ Nitrous oxide (N₂O)
- ☐ Hydrofluorocarbons (HFCs)
- ☐ Perfluorocarbons (PFCs)
- ☐ Sulphur hexafluoride (SF₆)
- ☐ Nitrogen trifluoride (NF₃)
- ☒ Carbon dioxide equivalent (CO₂e)

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

- ☒ No
- ☐ Recommended
- ☐ Required

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

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

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

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

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

GHG emissions

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

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

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

In pages 32-33, the NCCAP Popular Version document details indicators to measure progress on climate change in its 7 priority levels. These include:

1. disaster risk management;
2. food and nutrition security;
3. water and the blue economy;
4. forestry, wildlife and tourism;
5. health, sanitation and human settlements;
6. manufacturing; and
7. energy and transport.

Within the following 5 priority areas, mitigation of greenhouse gas emissions is defined through the following actions. This is explained as follows:

- food and nutrition security- through mitigation measures pertaining to greenhouse gas emissions of 2.61 MtCO₂e by 2022 through agroforestry, minimum tillage systems, manure management, and efficiency in livestock management.
- forestry, wildlife and tourism- through mitigation measures pertaining to GHG emission reductions of 10.4 MtCO₂e by 2022 through forest restoration, afforestation and reforestation, and reducing deforestation and forest degradation.
- health, sanitation and human settlements- through mitigation measures pertaining to GHG emission reductions of 0.72 MtCO₂e by 2022 through mitigation actions to reduce and recycle solid waste, promote green buildings, and explore options for methane capture and power generation
- manufacturing- through mitigation measures pertaining to GHG emission reductions of 0.45 MtCO₂e by 2022 through sustainable charcoal production, industrial energy efficiency, and industrial symbiosis.
- energy and transport- through mitigation measures pertaining to:
 - o Electricity supply - GHG emission reductions of 9.2 MtCO₂ e by 2022 through development of geothermal and other renewable energy for electricity supply, and energy efficiency.
 - o Energy demand - GHG emission reductions of an estimated 7.1 MtCO₂ e by 2022, by encouraging the transition to clean cooking through the uptake of liquefied petroleum gas (LPG) and other clean fuels in urban areas and efficient biomass cookstoves in rural areas.
 - o Transport - GHG emission reductions of 1.82 MtCO₂ e by 2022 through electrification of the standard gauge railway, construction of the Bus Rapid Transit system in the Nairobi metropolitan area, low carbon technologies in the aviation and maritime sectors, and pilot projects on electric vehicles.

Further, the measurement, reporting and verification plus (MRV+) system is being set up to establish relevant and appropriate indicators to track progress on adaptation and resilience- building. This will also be used when reporting to the National Climate Change Council and hence, will establish standards and verification methods for targeted entities to utilize. Currently, this system has not fully been implemented and therefore, no such standards or verification steps exist at the moment.

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 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 checked="" type="checkbox"/>	<input type="checkbox"/>
Interim targets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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
-
-

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 Forestry, Wildlife and Tourism, Health, Sanitation and Human Settlements
 - ☐ None specified
-
-

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

- ☒ No

☐ Recommended

☐ Required

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 1995-2030

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

Disclosure of other climate-related targets

84. Which of the following other climate-related targets does the policy tool recommend or require entities disclose? Select all that apply.

- ☒ Targets for renewable energy procurement (Please reference the section/subsection/paragraph of the policy tool relevant to renewable energy procurement targets) page 129, NCCAP Volume 1
- ☐ Targets for fossil fuel phase down/phase out (Please reference the section/subsection/paragraph of the policy tool relevant to fossil fuel phase down/phase out)
- ☐ Targets or goals related to climate adaptation (Please reference the section/subsection/paragraph of the policy tool relevant to climate adaptation)
- ☐ Targets or goals related to nature and/or biodiversity (Please reference the section/subsection/paragraph of the policy tool relevant to nature and/or biodiversity)
- ☐ Targets or goals related to just transition (Please reference the section/subsection/paragraph of the policy tool relevant to just transition)
- ☒ Other targets (Please reference the section/subsection/paragraph of the policy tool relevant to other targets) Pages 89 to 116 on the ATAR Implementation Matrix, NCCAP Volume 2 as well as pages 124 to 131 on the Implementation Matrix, NCCAP Volume 1.



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

106. Is third-party verification of climate-related opportunities recommended or required?

- ☒ No
- ☐ Recommended
- ☐ Required

109. Describe and reference the section/subsection/paragraph of the policy tool relevant to capital allocation and/or expenditure plans disclosures.

Page 23 of the NCCAP Volume 1 stipulates that certain county legislation- such as Makueni and Kitui County regulations obligate the setting aside of 1% of annual development budgets for climate change action. Whereas the legislation in Wajir and Garissa Counties require an annual allocation of 2% of their development budget. This amounts to approximately KES 85 million in the 2017/18 fiscal year for each of Wajir and Garissa; KES 75 million for Makueni; and KES 117 million in the 2018/2019 fiscal year for Kitui. This would thereafter be reported within the requisite county climate action plans.

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.

The NCCAP has been interpreted as a policy tool comprising of Volumes 1-3, the Popular version of the tool as well as the Second Implementation Status Report for the 2019/2020 Financial Year. This document contains multiple reporting requirements that are in their nascent stage. This includes the MRV+ system as referenced prior.

Hence, while the policy details significant disclosure aspirations, the actual implementation is novel and hence, mostly unreported.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

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

- ☐ No
- ☐ Recommended
- ☒ Required

Targets

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

- ☐ No
- ☐ Recommended
- ☒ Required

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

- ☐ No
- ☒ Recommended
- ☐ Required

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

Page 29 of the NCCAP Popular Version, page 114 of the NCCAP Volume 1, page 46 of the NCCAP Second Implementation Status Report and page 110 of the NCCAP Volume 3 make reference to the Monitoring, Reporting and Verification (MRV) system. However, this system is still being developed and therefore, can only be utilized as a recommendation by the target entities.

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

- ☐ No
 - ☒ Recommended
 - ☐ Required
-
-

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

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

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions reduction target	<input type="checkbox"/>	<input 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 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 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"/>
A baseline year from which progress is measured	<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"/>
Targets for renewable energy procurement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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"/>

141. What is the recommended or required scope of emissions for absolute emissions reduction targets? 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
-
-

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

- ☐ Power generation
 - ☒ Industry
 - ☒ Transport Services
 - ☐ Services/Commercial buildings
 - ☒ Other Forestry, Wildlife and Tourism, Health, Sanitation and Human Settlements
 - ☐ None specified
-
-

149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

150. 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
-
-

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

- 1990-2000
 - 2001-2005
 - 2006-2010
 - 2011-2015
 - 2016-2020
 - Other 1995-2030
-
-

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

- No
 - Yes
-
-

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

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

154. Describe and reference the section/subsection/paragraph of the policy tool relevant to targets for renewable energy procurement.

Page 85- NCCAP Volume 1- Electricity supply - GHG emission reductions of 9.2 MtCO₂e by 2022 through development of geothermal and other renewable energy sources of electricity supply, energy efficiency, and use of clean coal technology; Page 27- NCCAP Second Implementation Status Report - 2,405 MW new renewables developed, including: Geothermal - prioritised as base load generation that is climate resilient; Biomass/Co-generation; Hydro; Solar; and Wind.

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.

There is no additional important information.

Policy Tool Name: The Environmental Management and Coordination Act (EMCA), 1999

3. Source material link(s): The Primary Act. For the Regulations under the Act.

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.

1. With regards to the regulation of the quality of air standards in Kenya, the Act provides the various limits of various air pollutants that may not be exceeded.

2. The Act through its regulations also requires the emitters that exceeded the limits currently allowable to establish and implement a compliance plan to bring down the emissions to the permissible limits.

3. The Act and its regulations also require the proponents/owners of projects to submit an environmental impact assessment study report that discloses any potential negative impacts to the environment.

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

1999

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.

It is an act of parliament enacted to provide for the establishment of appropriate legal and institutional framework for the management of the environment and matters connected and or incidental to the environment

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

- ☒ 1. National Environment Management Authority
- 2.
- 3.
- 4.
- 5.

15. To provide contextual information, rate the capacity of National Environment Management Authority 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)
- ☒ Prefer not to answer
- ☐ Not Applicable

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

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded entities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Private companies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Financial institutions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Small and medium-sized enterprises	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Government agencies and/or departments (unspecified)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

households for own use			
Activities of extraterritorial organizations and bodies	<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.

	Publicly-traded entities	Private companies	Financial institutions	Small and medium-sized enterprises	State-owned companies	Not-for-profit organizations	Government agencies and/or departments (national)	Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region)	Government agencies and/or departments (local - e.g. county, district, municipality, city)	Government agencies and/or departments (unspecified)	Sectoral actors (e.g. healthcare, defense, utilities, education)
Minimum number of employees (Enter minimum number of full-time employees - FTEs)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Minimum revenue (Enter minimum revenue)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Minimum assets (Enter minimum assets)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Minimum contract value (Enter minimum contract value)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Entity is headquartered in the jurisdiction	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Entities are subjected to disclosure or reporting requirements	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment	The Act requires every person (natural or legal) to cooperate with state organs to protect and conserve the environment

	onment and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.	onment and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.	onment and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.	onment and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.	onment and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.	t and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.	onment and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.	onment and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.	onment and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.	onment and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.	onment and to ensure the ecological sustainable development and use of natural resources, as such, there is no set threshold criteria.
--	--	--	--	--	--	---	--	--	--	--	--

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 Range of Between Kenya Shillings 1- 5,000,000

☐ 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 Imprisonment for a period up to 4 years

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.

Examples of costs involved in complying with the Environmental Management and Coordination Act include the following annual fees:

1. Air Emissions License: license fee: varying amount of between KES 20,000- 50,000

2. Effluent Discharge License: varying amount ranging from KES 10,000 to KES 500,000

3. Noise and Excessive Vibration Permit: KES 2,000

4. Waste Transportation License per vehicle: KES 5,000

Relative to other compliance activities in this jurisdiction, these costs are considered average, according to an article (<https://web.archive.org/web/20240815204000/https://nation.africa/kenya/business/overlapping-rules-bogging-down-businesses-in-kenya-4600370>) by Daily Nation, a key news portal used in Kenya. A 2020 survey by the Kenya Association of Manufacturers found that food and beverage investors face the highest regulatory burden, with annual compliance costs ranging from KES 1.2 million to KES 2.2 million. Conversely, timber, wood, and furniture investors pay the least, averaging KES 275,000.

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

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

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

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

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

- ☐ No
 - ☒ Yes
-
-

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

Through the use of annual reporting obligations. For example, the Act in section 68 (3) requires the owner of premises or the operator of a project for which an environmental impact assessment study report has been made to keep accurate records and make annual reports to the National Environment Management Authority describing how the project conforms in relation to the study report. This initial report and subsequent reports are mandatory to ensure that projects do not cause negative impacts to the environment.

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

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

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

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

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

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

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

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

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

- ☐ No
 - ☒ Yes
-
-

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

Section 5 of the Act makes the Cabinet Secretary for Environment responsible for promoting co-operation among public departments, local authorities, private sector, Non-Governmental Organizations and such other organizations engaged in environmental protection programmes. Section 9 appoints the National Environment Management Authority as the principal instrument of the government in the implementation of all policies relating to the environment. Section 12 outlines that the National Management Authority may after giving reasonable notice of its intention to do so, direct any lead agency to perform, within such a time and in such manner as it shall specify, any of the duties imposed upon the lead agency by the Act or any other written law. Where the agency fails to comply with the directions, the Authority may undertake such directions by itself, and thereafter recover the costs of so doing as a civil debt.

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.

Kenya Environmental Information (KEIN)- KEIN is a project initiated by United Nations Environment Programme (UNEP) together with the National Environment Management Authority. KEIN initiative brings together Kenyan institutions that generate environmental data. The network will create a framework for cooperation and coordination amongst various stakeholders thus preventing duplication of information. This achieved by undertaking capacity building for harnessing professional skills and methodologies for analyzing data and generating policy-oriented information and for integrating such information into sustainable development.



Domain-Specific Questions: Disclosure Questions

What is being disclosed?

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

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

Disclosure of Greenhouse Gas (GHG) Emissions

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

- ☒ Carbon dioxide (CO₂)
- ☒ Methane (CH₄)
- ☒ Nitrous oxide (N₂O)
- ☒ Hydrofluorocarbons (HFCs)
- ☒ Perfluorocarbons (PFCs)
- ☒ Sulphur hexafluoride (SF₆)
- ☐ Nitrogen trifluoride (NF₃)
- ☐ Carbon dioxide equivalent (CO₂e)

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

- ☐ No
- ☐ Recommended
- ☒ Required

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

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

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

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

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

GHG emissions

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

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

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

Not Applicable

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 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"/>
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"/>
Interim targets	<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"/>
A baseline year from which progress is measured	<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"/>

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 at least once in every six months in accordance with the compliance plan or more if required under an air emission license.
 - ☐ No prescribed frequency
-
-

Disclosure of Transition Plans

98. What is the recommended or required frequency of transition plan disclosures?

- ☐ Yearly
 - ☐ Every two years
 - ☐ Every three years
 - ☐ Every four years
 - ☐ Every five years
 - ☐ Every ten years or more
 - ☒ Other when applying for or renewing an air emissions license
 - ☐ Not specified
-
-

99. Does the policy tool recommend or require audited accuracy and/or third-party verification of the transition plan?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

100. Does the policy tool recommend or require entities to disclose progress in implementing transition plans?

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

101. What is the recommended or required frequency of disclosures related to transition plan implementation progress?


- ☐ Yearly
 - ☐ Every two years
 - ☐ Every three years
 - ☐ Every four years
 - ☐ Every five years
 - ☐ Every ten years or more
 - ☒ Other at least once in every six months in accordance with the compliance plan or more if required under an air emission license.
 - ☐ No prescribed frequency
-
-

102. Does the policy tool recommend or require targeted entities to disclose their financial plans for implementing transition plans?

- ☒ No
 - ☐ Recommended
 - ☐ Required
-
-

103. Does the policy tool recommend or require targeted entities to disclose their methodology for scenario analysis related to transition planning?

- ☒ No
- ☐ Recommended



○ Required

Other disclosures

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

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

110. Describe and reference the section/subsection/paragraph of the policy tool relevant to due diligence disclosures.

1. Section 42 (1) mandates that no person may without the approval of the National Environment Management Authority which is issued only after submitting a satisfactory environmental impact assessment undertake any projects in relation to a river, lake, sea or wetland in Kenya.
2. Regulation 16 of the Environmental (Impact Assessment and Audit) Regulations dictates that an environmental impact assessment study shall take into account will need to identify the anticipated environmental impacts of the projects; propose mitigation measures to be taken during and after the implementation of the project; and to develop a plan with mechanisms in place for the monitoring and evaluation of compliance and environmental performance which shall include the cost of mitigation measures and the time frame of implementing the measures
3. Regulation 20 of the Environmental (Impact Assessment and Audit) Regulations highlight the minimum of contents of an environmental impact assessment study report which include a description of the potentially affected environment.

122. Describe and reference the section/subsection/paragraph of the policy tool relevant to disclosure of nature-related impacts.

1. Section 42 (1) mandates that no person may without the approval of the National Environment Management Authority which is issued only after submitting a satisfactory environmental impact assessment undertake any projects in relation to a river, lake, sea or wetland in Kenya.
2. Regulation 16 of the Environmental (Impact Assessment and Audit) Regulations dictates that an environmental impact assessment study shall take into account will need to identify the anticipated environmental impacts of the projects; propose mitigation measures to be taken during and after the implementation of the project; and to develop a plan with mechanisms in place for the monitoring and evaluation of compliance and environmental performance which shall include the cost of mitigation measures and the time frame of implementing the measures
3. Regulation 20 of the Environmental (Impact Assessment and Audit) Regulations highlight the minimum of contents of an environmental impact assessment study report which include a description of the potentially affected environment.



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 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.

1. Montreal Protocol on Substances that Deplete the Ozone Layer 2. International Convention for the Prevention of Pollution from ships 1973 as modified by the Protocol of 1978

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.

Not Applicable

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 checked="" 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.

1. Montreal Protocol on Substances that Deplete the Ozone Layer 2. MARPOL Convention

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.

Not Applicable

Policy Tool Name: The Climate Change Act, as amended in 2023

3. Source material link(s):

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

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.

Section 3 of the Climate Change Act states its Objects and purposes to be for the development, management, implementation and regulation of mechanisms to enhance climate change resilience and low carbon development for the sustainable development of Kenya.
The Act shall be applied in all sectors of the economy by the government to – (a) mainstream climate change responses into development planning, decision making and implementation; (b) build resilience and enhance adaptive capacity to the impacts of climate change; (c) formulate programmes and plans to enhance the resilience and adaptive capacity of human and ecological systems to the impacts of climate change; (d) mainstream and reinforce climate change disaster risk reduction into strategies and actions of public and private entities; (e) mainstream intergenerational and gender equity in all aspects of climate change responses; (f) provide incentives and obligations for private sector contribution in achieving low carbon climate resilient development; (g) promote low carbon technologies, improve efficiency and reduce emissions intensity by facilitating approaches and uptake of technologies that support low carbon, and climate resilient development; (ga) provide guidance in the development and implementation of carbon markets and non-market approaches in compliance with international obligations; (h) facilitate capacity development for public participation in climate change responses including carbon market and non-market approaches through awareness creation, consultation, representation and access to information; (i) mobilize and transparently manage public and other financial resources for climate change response; (j) provide mechanisms for, and facilitate climate change research and development, training and capacity building; (k) mainstream the principle of sustainable development into the planning for and decision making on climate change response; and (l) integrate climate change into the exercise of power and functions of all levels of governance, and to enhance cooperative climate change governance between the national government and county governments.

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

● 1. Climate Change Council

○ 2.

○ 3.

○ 4.

○ 5.

15. To provide contextual information, rate the capacity of Climate Change Council 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)

☒ Prefer not to answer

○ Not Applicable

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

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

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

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

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

households for own use			
Activities of extraterritorial organizations and bodies	<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.

	Publicly-traded entities	Private companies	Financial institutions	Small and medium-sized enterprises	State-owned companies	Not-for-profit organizations	Government agencies and/or departments (supranational)	Government agencies and/or departments (national)	Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region)	Government agencies and/or departments (local - e.g. county, district, municipality, city)	Government agencies and/or departments (unspecified)	Sectoral actors (e.g. healthcare, defense, utilities, education)
Minimum number of employees (Enter minimum number of full-time employees - FTEs)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Minimum revenue (Enter minimum revenue)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Minimum assets (Enter minimum assets)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Minimum contract value (Enter minimum contract value)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Entity is headquartered in the jurisdiction	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Entities are subjected to disclosure or reporting requirements	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp	According to Section 15 and 16 of the Climate Change Act, the Cabinet Secretary may imp

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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 : The Climate Change Act prescribes varying fines for different offences, which parties convicted for the specific offences are liable to pay, ranging from 500,000 Kenya Shillings up to 500 Million Kenya Shillings.

☐ Restriction on business activities

☐ Voiding or setting aside of contract

☐ Exclusion from government contracts

☐ Award of damages or compensation

☒ Penalty for senior managers Offences prescribed under Section 33 (1A) in relation to the trading of carbon credits, if committed by a body corporate/partnership, every director/partner or officer of the body corporate/partnership who had knowledge of the commission of the offence and who did not exercise due diligence, efficiency and economy to ensure compliance with the Act, shall be guilty of an offence and is liable, on conviction, to a fine not exceeding five hundred million shillings or to imprisonment for a period not exceeding ten years or to both.

☒ Criminal penalties The Climate Change Act, more specifically under Section 33 prescribes actions that amount to offence, which imposes liability, and on conviction the offending parties are fined or sentenced to a period not exceeding 10 years or both.

☐ 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

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

Section 17 of the Climate Change Act mandates the National Environmental Management Authority, on behalf of the National Climate Change Council:

(a) _____ to monitor, investigate and report on whether public and private entities are in compliance with the assigned climate change duties.

(b) _____ regulate, enforce and monitor compliance on levels of greenhouse gas emissions as set by the Council under this Act.

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

☐ No

☐ Recommended

☒ Required

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

☐ 0-2 years

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

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

- ☐ No
 - ☐ Recommended
 - ☒ Required
-
-

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

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

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

- ☐ No
 - ☒ Yes
-
-

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

Section 2 of the Climate Change Act defines the term “mainstreaming” to mean the integration of climate change actions into decision making and implementation of functions by the sector ministries, state corporations and county governments. The National Climate Change Council, in providing an overarching national climate change co-ordination mechanism, has an obligation to ensure the mainstreaming of the climate change function by the national and county governments.

Section 3 (2) (l) of the Act further provides that the Act shall be applied in all sectors of the economy by the national and county governments to integrate climate change into the exercise of power and functions of all levels of governance, and to enhance cooperative climate change governance between the national government and county governments.

Section 9 (8) (d) requires the Climate Change Directorate to collaborate with other agencies at the national and county government levels to - (i) identify low carbon development strategies and co-ordinate related measurement, reporting and verification; (ii) develop strategies and co-ordinate actions for building resilience to climate change and enhancing adaptive capacity; and (iii) optimize the country's opportunities to mobilize climate finance.

Section 19 of the Act provides for mainstreaming climate change actions into County Government functions. A county government shall, in performance of its functions, integrate and mainstream climate change actions, interventions and duties set out in the Climate Change Act, and the National Climate Change Action Plan into various sectors. A county government shall, in development, updating and approval of the County Integrated Development Plan, and the County Sectoral Plans mainstream the implementation of the National Climate Change Action Plan, taking into account national and county priorities.

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 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) Offsets or Removals

62. Does the policy tool recommend or require offsetting purchases be disclosed?

☒ No

☐ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

63. Does the policy tool recommend or require entities disclose whether offsets are verified?

☒ No

☐ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

64. Does the policy tool recommend or require any certification standards for the use of GHG offsetting or removals?

☒ No

☐ Recommended (Please list the certification standards, describe their use, and reference the relevant section/subsection/paragraph of the policy tool)

☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

65. Does the policy tool include any other recommendations or requirements regarding the appropriate use of offsets?

☒ No

☐ Recommended (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

☐ Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool)

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 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"/>
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"/>
Interim targets	<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"/>
A baseline year from which progress is measured	<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"/>

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

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 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.

The Act has regulations which have been captured as different policy tools under this survey.

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None