Oxford Climate Policy Monitor 2024 Survey

Jurisdiction Sweden

Law firm Lindahl

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Policy Tool Name: The Annual Accounts Act (Årsredovisningslag [1995:1554])

3. Source material link(s): https://web.archive.org/web/20240712091748/https://www.riksdagen.se/sv/dokument-och- agar/dokument/svensk-forfattningssamling/arsredovisningslag-19951554_sfs-1995-1554/
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, not yet in force Approved, not yet in force
Approved, not yet in force Other (Please describe)
Other (Fleuse describe)
9. Year of (planned) entry into force or year of publication
<u>1995</u>

10. Does the policy tool have an end date?
No 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 mandates annual sustainability reports for large enterprises as well as small and medium-sized companies listed on a regulated market within the European Economic Area (EEA). The sustainability report is required to be incorporated into the annual report as a distinct section within the management report. The purpose is to provide financial markets with access to reliable, relevant and comparable environmental, social and governance information. This is intended to help direct capital towards sustainable investments, thereby achieving sustainable growth.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
■ 1. The Swedish Companies Registration Office
○ 3.
o 4.
○ 5.
15. To provide contextual information, rate the capacity of The Swedish Companies Registration Office to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)

eleven months of the end an order for liquidation.	of the financial y	ear, the Swedish Compar	iles Registration Office can issue		
o Prefer not to answer	o Prefer not to answer				
o Not Applicable					
16. To provide contextual undertake the policy tool's		•	ncial Supervisory Authority to		
o 0- No Capacity (Please	explain)				
o 1- Low Capacity (Pleas	e explain)				
o 2- Medium Capacity (Pl	ease explain)				
• 3- High Capacity (Please explain) The Financial Supervisory Authority has supervision over banking and financing operations with permits from the authority. The supervisory work is based on a risk-based approach. Since 2019 the Financial Supervisory Authority has an overarching goal in its operation to work for sustainability in accordance with Agenda 2030 etc.					
o Prefer not to answer					
 Not Applicable 					
25. Which entities are tar	geted through th	is policy tool? Select all th	at 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 cla	rify.				
	Mandatory	Voluntary	Not targeted		
1. Publicly-traded entities	☑				
2. Private companies	V				
3. Financial institutions	V				
4. Small and medium-	V				

sized enterprises

5. State-owned

companies

√

• 3- High Capacity (Please explain) If the sustainability report is incomplete, they have the power to award the company up to three late fees. If a complete annual report has not been received within

6. Not-for-profit organizations		V
7. Government agencies and/or		☑
departments		
(supranational)		
8. Government		
agencies and/or		
departments (national)	_	_
9. Government		
agencies and/or		
departments (regional		
- e.g., state, province,		
region, metropolitan		
region)		
10. Government		V
agencies and/or		
departments (local -		
e.g., county, district,		
municipality, city)		
11. Government		✓
agencies and/or		
departments		
(unspecified)		
12. Sectoral actors		7
(e.g., healthcare, defense, utilities,		
education)		
13. Other		
15. Other		

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

	Publicly-	Private	Financial	Small and	State-owned
	traded entities	companies	institutions	medium-sized	companies
				enterprises	
Minimum number of employees (Enter min number of full- time employees - FTEs)	250	250	10	250	250
Minimum	550 000 000	550 000 000	10 000 000	550 000 000	550 000 000
revenue (Enter	SEK	SEK	SEK	SEK	SEK

minimum					
revenue)					
Minimum	280 000 000	280 000 000	5 000 000	280 000 000	280 000 000
assets (Enter	SEK	SEK	SEK	SEK	SEK
minimum	SEN	JEK	JEK	SEK	JEK
assets)					
Minimum contract value					
(Enter minimum					
contract					
value)					
Entity is					
headquartered					
in the					
jurisdiction	16 th	16 th	16 th	16 th	16 th
Entities are	If the	If the	If the	If the	If the
subjected to	company	company	company	company	company
disclosure or	fulfills more	fulfills more	fulfills more	fulfills more	fulfills more
reporting	than one of	than one of	than one of	than one of	than one of
requirements	the above	the above	the above	the above	the above
	conditions, a	conditions, a	conditions, a	conditions, a	conditions, a
	sustainability	sustainability	sustainability	sustainability	sustainability
	report must	report must	report must	report must	report must
	be prepared.	be prepared.	be prepared.	be prepared.	be prepared.
	The above is	The above is	The above	The above is	The above is
	based on the	based on the	applies to	based on the	based on the
	average	average	limited liability	average	average
	number for	number for	companies	number for	number for
	each of the	each of the	with	each of the	each of the
	last two	last two	transferable	last two	last two
	years.	years.	securities	years.	years.
			admitted to		
			trading on a		
			regulated		
			market. The		
			above is		
			based on the		
			average		
			number for		
			each of the		
			last two		
			years.		

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?
o Operations within jurisdiction only
Operations beyond the jurisdiction
o Not applicable
31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.
According to Chapter 6, Section 16, a branch of a company must prepare a sustainability report for the company if the following conditions are met: the company has its registered office outside the European Economic Area (EEA), the company is equivalent to a limited liability company, the company's net sales within the EEA for each of the last two financial years have exceeded SEK 1.7 billion, and the branch's net sales during the last financial year have exceeded SEK 450 million.
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
✓ Monetary fine <u>Limited liability companies are liable to pay up to three late fees if the annual</u>
accounts are incomplete.
☐ 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 The company risks receiving a liquidation order if a complete annual report is not submitted within 11 months following the end of the financial year.

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
o Average
Above average
o 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.
o Below average
o Average
o Above average
o Not applicable
• Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain) Not as far as we are aware of.
o 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?
o 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
o 2-5 years
o 5-10 years
o 10 or more years
o Not specified
o 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
o 2-5 years
o 5-10 years
o 10 or more years
o Not specified
o Other

	ts (e.g. vertical coordina	= : :	egulatory coordination with as appointing coordinating
No			
∘ Yes			
· -	nment initiatives to enho		rgeted entities to implement or mpaigns, education and
No			
∘ Yes			
Domain-Specific Questi	ons: Disclosure Questior	ns	
What is being disclose	d?		
52. Are targeted entities information? Select all t	•	red to disclose any of t	the following climate-related
	Recommended	Required	Neither recommended nor required
1. Greenhouse gas		V	
(GHG) emissions 2. GHG emissions		✓	
offsets or removals			
3. GHG emissions reduction targets		☑	

4. Other climate-	I				
related targets 5. Physical climate risk			✓		
6. Transition risk			☑		
7. Transition plan					
Disclosure of other climα	te-related targets				
84. Which of the following entities disclose? Select al	-	rgets does the policy tool	recommend or require		
☐ Targets for renewable of the policy tool relevant to	• • • • • • • • • • • • • • • • • • • •		subsection/paragraph of		
☑ Targets for fossil fuel pl	hase down/phase out Ch	apter 6 Section 12a Subse	ection 2.		
☑ Targets or goals related to climate adaptation Chapter 6 Section 12a Subsection 2.					
☑ Targets or goals related to nature and/or biodiversity Chapter 6 Section 12b Subsection1.1.					
☑Targets or goals related policy tool relevant to just	•		section/paragraph of the		
☑ Other targets (Please re other targets) The report s consistent with the transit accordance with the Paris Change, and the objective information on the compa	shall include information to tion to a sustainable ecor s Agreement of the United e of achieving climate neu	to ensure that the busines nomy, the limitation of glob d Nations Framework Con ntrality by 2050. The descr	s model and strategy are pal warming to 1.5°C in vention on Climate iption shall also include		
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			☑
2. Remuneration based on achieving climate-related goals			V
3. Taxonomies	✓		
4. Capital allocation and/or expenditure plans (in the context of climate change)			☑
5. Due diligence	☑		
6. Assumptions and Dependencies			V
7. Data limitations of scenario analyses			☑
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)			
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)			V
10. ESG methodologies and criteria (in the case of service providers)			abla
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			V
13. Climate-related lobbying and/or policy engagement			☑
14. Locked-in emissions or information on			☑

long lifespans			
15. Dirty asset			✓
divestiture			
16. Nature-related	V		
impacts			
17. Just transition	☑		
indicators			
Standards, Frameworks,	and Guidelines		
125. Does the policy tool	require the use of or make	e reference to any of the fo	ollowing standards,
frameworks, or guidelines	s? Select all that apply.		
	D	D ()	1 1 1 1 1 1
	Required	Referenced	Neither required nor referenced
1. IFRS S1		 	✓
2. IFRS S2			
3. Task Force on			☑
Climate-related			
Financial Disclosures			
(TCFD)			
4. GHG Protocol			V
Corporate Accounting		_	_
and Reporting			
Standard			
5. GHG Protocol			V
Corporate Value Chain			
(Scope 3) Accounting			
and Reporting			
Standard			
6. CDP (formerly			
known as Climate			
Disclosure Project)			
reporting framework			
7. International Integrated Reporting			V
Framework			
8. Global Reporting			<u> </u>
Initiative (GRI)			
9. Sustainability			
Accounting Standards			
Board (SASB)			
, ,			

emissive assets with

10. European Sustainability	\square		
Reporting Standards			
(ESRS)			
11. Taskforce on			V
Nature-related			
Financial Disclosures			
(TNFD)			
12. Partnership for			
Carbon Accounting			
Financials (PCAF)	_		
13. Glasgow Financial			☑
Alliance for Net Zero			
(GFANZ)			
14. Other			V
alignment not captured in Question 3), provide a we The Act does not apply to Annual Accounts Act for section 1, first paragraph	n the above questions. If reb-archived link to the sou b undertakings referred to Credit Institutions and Se of the Annual Accounts A	out the contribution of the eferencing new sources (i.urce material. in Chapter 1, section 1, fircurities Companies (1995: Act for Insurance Companiender the Annual Accounts	e. not referenced in st paragraph of the 1559) or Chapter 1, ies (1995:1560).
Additional Important Inf		out the contribution of the	policy tool to net zero
alignment not captured in		eferencing new sources (i.	
<u>None</u>			

Policy Tool Name: The Environmental Code (Miljöbalk [1998:808])

3. Source material link(s): https://web.archive.org/web/20240712092138/https://www.riksdagen.se/sv/dokument-ochlagar/dokument/svensk-forfattningssamling/miljobalk-1998808_sfs-1998-808/
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 purpose of the Environmental Code is to promote sustainable development. The Environmental Code is linked to climate-related disclosure by the rules for operators to describe impact on the climate in permit processes and in environmental reports. Transition demands can be made by the permitting authorities or the supervisory authorities by conditions in permits or in injunctions.
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
o Approved, not yet in force
o Other (Please describe)

9. Year of (planned) entry into force or year of publication
<u>1998</u>
10. Does the policy tool have an end date?
No
o 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 applicable to all persons and operators who undertake activities or measures which could impact on the fulfilment of the objectives of the Environmental Code. The Environmental Code is a framework legislation and in Sweden there are several other environmental laws and ordinances. Larger activities are subject to permit requirements. In the permit process an Environmental Impact Assessment is mandatory. One part of the Environmental Impact Assessment is to describe the planned operations effect on climate. Climate related impacts is also something that is covered by the general consideration rules in chapter 2 in the Environmental Code (se Chapter 2 Section 5) and the supervisory authority can therefore require information with regards to impact from fossil fuels from the operation. For an operator there might also for example be requirements in permits or by injunctions to face out fossil fules as a heating sorce, or to become more energy efficient.

- 13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
- 1. The Environmental Protection Agency
- ② 2. The County Administrative Boards
- 3. The supervisory authorities in the municipalities

o **4**.

o 5.
15. To provide contextual information, rate the capacity of The Environmental Protection Agency to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
© 2- Medium Capacity (Please explain) The Environmental Protection Agency is a state governed authority that mainly conducts and coordinates Sweden's environmental work. The Environmental Protection Agency provides guidance in environmental work for authorities and organisations in order to comply with current legislation and to reduce the negative impact on our environment. The Environmental Impact Agency also act as a party in environmental permit processes and is allowed to appeal given permits based on consideration for public interests such as the climate. For operations covered by the Act on Certain Emissions of Greenhouse Gases double regulation is not allowed and therefore the usage of permit conditions with regards to greenhouse gases cannot be used.
o 3- High Capacity (Please explain)
o Prefer not to answer
o Not Applicable

- 16. To provide contextual information, rate the capacity of The County Administrative Boards to undertake the policy tool's implementation and/or enforcement.
- o 0- No Capacity (Please explain)
- o 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain) The County Administrative Board acts as both supervisory authority and as a party in larger permit processes. The County Administrative Board can in the same way as the Environmental Protection Agency push for conditions in permits aiming at lowering greenhouse gas emissions. When the County Administrative Board is supervisory authority for operations it can issue injunctions with the aim of reducing climate impacts from the operation.

For operations covered by the Act (2020:1173) on Certain Emissions of Greenhouse Gases, double regulation is not allowed and therefore the usage of permit conditions or injunctions regulating this cannot be used.

o 3- High Capacity (Please explain)

o Prefer not to answer
o Not Applicable
17. To provide contextual information, rate the capacity of The supervisory authorities in the municipalities to undertake the policy tool's implementation and/or enforcement.
o O- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
• 2- Medium Capacity (Please explain) The supervisory authority can be a party in permit processes
and have demands for conditions with regards to reducing emission of greenhouse gases. They can
also issue injunctions directed towards smaller operations.
o 3- High Capacity (Please explain)
o Prefer not to answer
o 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	V		
entities			
2. Private companies	✓		
3. Financial institutions			V
4. Small and medium-	V		
sized enterprises			
5. State-owned	✓		
companies			
6. Not-for-profit			V
organizations			
7. Government	V		
agencies and/or			
departments			
(supranational)			

8. Government					
agencies and/or					
departments (national)					
9. Government					
agencies and/or					
departments (regional					
- e.g., state, province,					
region, metropolitan					
region)					
10. Government	2				
agencies and/or					
departments (local -					
e.g., county, district,					
municipality, city)	_				
11. Government	2				
agencies and/or					
departments					
(unspecified)					
12. Sectoral actors					
(e.g., healthcare,					
defense, utilities,					
education)					
13. Other					
13. Other Text:The Environmental Code applies to anyone carrying out an activity or measure having					
an impact on the environment or making decisions/giving permits etc .					
26 In egges where entitie	us are targeted by sector i	dontify the costor to which	h the policy tool applies		
20. III cuses where entitle	is the targeted by sector,	dentify the sector to whic	if the policy tool applies.		
	Mandatory	Voluntary	Not applicable		
All sectors	Ø				
Agriculture, forestry,	V				
and fishing					
Mining and quarrying	V				
Manufacturing					
Electricity, gas, steam,	☑				
and air conditioning					
supply					
Water supply;	1				
	7	П	n		
sewerage; waste	✓				

remediation activities

Wholesale and retail

trade: repair of motor

√

√

Construction

	T	Т	
vehicles and motorcycles			
Transportation and			
storage			
Accommodation and	☑		
food service activities			
Information and			☑
communication			
Financial and			☑
insurance activities			
Real estate activities			
Professional, scientific	☑		
and technical activities			
Administrative and			
support service			
activities			
Public administration	Z		
and defense;			
compulsory social			
security			
Education			☑
Human health and	[2]		
social work activities			
Arts, entertainment	V		
and recreation			
Other service activities	☑		
Activities of	<u> </u>		
households as			
employers;			
undifferentiated			
goods-and services-			
producing activities of			
households for own			
use			
Activities of	V		
extraterritorial			
organizations and			
bodies			
Dodies		l	

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

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ures ures ures that ures ures ures ures	ures	ures
that that that may that that that	that	that
may may may have may may may may	may	may
have have have an have have have	have	have
an an an impac an an an an	an	an
impa impa impa impa ton impa impa impa impa	impa	impa
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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

 \circ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
o Operations within jurisdiction only
Operations beyond the jurisdiction
o Not applicable
31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.
For some activities the Environmental Code is also applicable for operations on the continental shelf
(Chapter 1 Section 2).
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:

27

o Below average
∘ Average
o Above average
o 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.
o Below average
∘ Average
o Above average
o Not applicable
Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
o No (If relevant, explain)

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.

In a judgement from the Environmental Court of Appeal in 2015 (MÖD 2015:27) it was stated that the municipal supervisory authority could issue an injunction towards the owner of a property whith a small operation to change its heating system to a fossil free alternative within three years. The injunction was passed with reference to Chapter 2 Section 5 in the Environmental Code, https://www.domstol.se/mark--och-miljooverdomstolen/mark--och-miljooverdomstolens-avgoranden/2015/72936/

<u>Conditions regarding energy efficiency are common in permits. In the case MÖD 2020:17 the Land and Environment Court of Appeal agreed with the Environment Protection Agency who wanted the Court of Appeal agreed with the Environment Protection Agency who wanted the</u>

the condition to be broad and give the supervisory authority power to decide on reasonable alternatives based on the plan proposed by the operator, https://lagen.nu/dom/mod/2020:17.
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
○ No
40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
All authorities with responsibility for supervision according to the Environmental Code must follow up and evaluate their own supervision. The central authorities and county administrative boards must also follow up and evaluate the supervision that they are responsible for guiding. This is regulated in the Ordinance on Environmental Supervision [Miljötillsynsförordningen (2011:13)], Chapter 1 Section 2. Besides this the Environmental Protection Agency must submit a report to the government no later than April 15 each year on how supervision according to the Environmental Code can be developed and improved. The report must be drawn up in collaboration with other supervisory authorities and include the deficiencies in supervision that the agency has identified and a description of how they can be remedied (see Chapter 31 Section 1 in the Ordinance on Environmental Supervision.
41. Does the policy tool recommend or require periodic impact assessments?
No No
○ Recommended
○ Required
43. Does the policy tool recommend or require periodic reviews?
No No
○ Recommended
○ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
∘ No
Yes
46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.
The Environmental Code is a framework legislation which delegate the right to issue ordinances to the government and authorities and municipalities. The guiding and regulating authorities such as the Environmental Protection Agency and the Swedish Energy Agency also get instructions by yearly regulation letters from the Government. Information about the governmental authorities work and coordination is not regulated in the Environmental Code. https://www.naturvardsverket.se/amnesomraden/klimatomstallningen/#E1742730863 https://www.energimyndigheten.se/en/about-us/policy-and-legislation/
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.)?
o No
Yes
49. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with

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.

Since 2018 the governmental long-term investment Industri Step [Industriklivet] has been in place. Within Industriklivet, grants are given for preliminary studies, research, pilot and demonstration projects and investments in various areas, https://www.energimyndigheten.se/forskning-och-innovation/forskning/industri/industriklivet/

n 2015 the governmental grant program called Climate Step [Klimatklivet] was started. Within this					
program grants can be given for he climate step is support for physical investments that reduce					
orogram grants can be given for he climate step is support for physical investments that reduce emissions of carbon dioxide and other greenhouse gases. The support goes to various types of					
			_		
•	=		<u>different areas can receive</u>		
<u>support from Klimatklivet</u>	<u>, for example to switcl</u>	<u>h to renewable fuels, b</u>	uild charging infrastructure or		
switch to more circular pr	oduction methods.				
https://www.naturvardsv	erket.se/amnesomrad	en/klimatomstallninge	<u>n/klimatklivet/</u>		
Domain-Specific Question	ns: Disclosure Questio	nc			
Domain Specific Question	is. Disclosure Questio	113			
What is being disclosed?	?				
•					
50 A					
-	·	ired to disclose any of	the following climate-related		
information? Select all the	at apply.				
	Recommended	Required	Neither recommended		
			nor required		
1. Greenhouse gas			2		
(GHG) emissions					
2. GHG emissions			V		
offsets or removals					
3. GHG emissions			✓		
reduction targets					
4. Other climate-			✓		
related targets					
5. Physical climate risk			✓		
6. Transition risk			☑		
7. Transition plan			✓		
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
Climate-related opportunities			Z
2. Remuneration based on achieving climate-related goals			V
3. Taxonomies			
4. Capital allocation and/or expenditure plans (in the context of climate change)			
5. Due diligence			Z
6. Assumptions and Dependencies			V
7. Data limitations of scenario analyses			☑
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)			☑
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)			
10. ESG methodologies and criteria (in the case of service providers)			V
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			
13. Climate-related lobbying and/or policy engagement			Ø
14. Locked-in emissions or			☑

		T	
information on			
emissive assets with			
long lifespans			
15. Dirty asset			
divestiture			
16. Nature-related	☑		
impacts			
17. Just transition			
indicators			
122. Describe and referer of nature-related impacts		n/paragraph of the policy t	ool relevant to disclosure
If any an american is assumed as		. 41	
		e that requires a permit na	·
need to be described in the	<u>ne Environmental Impact A</u>	<u> Assessment, Chapter 6 Se</u>	<u>ction 35.</u>
Ctandarda Eramawarka	and Cuidolines		
Standards, Frameworks,	, and Guidelines		
125. Does the policy tool	require the use of or make	e reference to any of the fo	ollowing standards,
frameworks, or guidelines		·	-
	Required	Referenced	Neither required nor
			referenced
1. IFRS S1			V
2. IFRS S2			V
3. Task Force on			✓
Climate-related			
Financial Disclosures			
(TCFD)			
4. GHG Protocol			V
Corporate Accounting			
and Reporting			
Standard			
5. GHG Protocol			Z
Corporate Value Chain			
(Scope 3) Accounting			
	1		1
and Reporting			
and Reporting Standard			

6. CDP (formerly known as Climate

√

Disclosure Project)		
reporting framework		
7. International		☑
Integrated Reporting		
Framework		
8. Global Reporting		Z
Initiative (GRI)		
9. Sustainability		☑
Accounting Standards		
Board (SASB)		
10. European		Z
Sustainability		
Reporting Standards		
(ESRS)		
11. Taskforce on		☑
Nature-related		
Financial Disclosures		
(TNFD)		
12. Partnership for		Z
Carbon Accounting		
Financials (PCAF)		
13. Glasgow Financial		☑
Alliance for Net Zero		
(GFANZ)		
14. Other		V
Additional Important Inf	ormation	

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.

<u>None</u>

Policy Tool Name: Swedish Public Procurement Act (Lag [2016:1145] om offentlig upphandling)

3. Source material link(s): https://web.archive.org/web/20240712092307/https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-20161145-om-offentlig-upphandling_sfs-2016-1145/			
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			
☐ Ministry/Department/Agency			
□ Other (Please describe)			
7. Status of the policy tool			
Approved, in force			
o Approved, not yet in force			
o Other (Please describe)			
9. Year of (planned) entry into force or year of publication			
<u>2016</u>			

10. Does the policy tool have an end date?
No 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 encourages public authorities to take environmental considerations into account in public procurement. In addition, it is possible for public authorities to exclude contractors if they do not comply with their environmental obligations. Furthermore, as part of its tender documents, a public authority can request information on what environmental protection measures the supplier may take during the contract. When the authority subsequently evaluates a tender, it may take into account the costs of environmental externalities. It is also possible to reject the tender if it does not comply with environmental law obligations. Finally, an authority can impose environmental conditions on the performance of a contract
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
1. <u>Swedish Competition Authority</u>
o 2.
o 3.
o 4 .
o 5.
15. To provide contextual information, rate the capacity of Swedish Competition Authority to

undertake the policy tool's implementation and/or enforcement.

o 0- No Capacity (Please explain)

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o 2- Medium Capacity (Please explain)
• 3- High Capacity (Please explain) <u>The Swedish Competition Authority may issue supervisory</u> decisions against the procuring agency as well as issue a procurement fine against the procuring entity.
o Prefer not to answer
o Not Applicable

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

o 1- Low Capacity (Please explain)

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			V
entities			
2. Private companies			V
3. Financial institutions			V
4. Small and medium-			V
sized enterprises			
5. State-owned	V		
companies			
6. Not-for-profit			\checkmark
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government	abla		
agencies and/or			
departments (national)			
9. Government	abla		
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government	✓		
agencies and/or			
departments (local -			

e.g., county, district, municipality, city)		
11. Government agencies and/or departments (unspecified)	V	
12. Sectoral actors (e.g., healthcare, defense, utilities, education)	☑	
13. Other		

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

	Mandatory	Voluntary	Not applicable
All sectors	✓		
Agriculture, forestry, and fishing			\square
Mining and quarrying			V
Manufacturing			☑
Electricity, gas, steam, and air conditioning supply	☑		
Water supply; sewerage; waste management and remediation activities	V		
Construction	✓		
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage	V		
Accommodation and food service activities			Ø
Information and communication	☑		
Financial and insurance activities			
Real estate activities			2
Professional, scientific and technical activities			☑ ☑
Administrative and support service activities	\square		

Public administration	V			
and defense;				
compulsory social				
security				
Education			V	
Human health and	abla			
social work activities				
Arts, entertainment				
and recreation				
Other service activities	✓			
Activities of			✓	
households as				
employers;				
undifferentiated				
goods-and services-				
producing activities of				
households for own				
use	_	_	_	
Activities of	abla			
extraterritorial				
organizations and				
bodies				
27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.				
		er of full-time employees -	FTEs)	
Minimum revenue (Enter				
Minimum assets (Enter n				
	(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	∘ No			
Yes				

section/subsection/paragraph of the policy tool.
Chapter 13, paragraph 3, allows an authority to exclude a supplier on the grounds that they do not comply with environmental law obligations; this is not a requirement. An authority may also request information on environmental protection measures under Chapter 15, paragraph 11, which is also not a requirement. Costs for external environmental effects may be taken into account under Chapter 16, Section 4, but are not required. An authority may also, under Chapter 16. Section 9, reject a tender if it does not meet environmental obligations, but is not required to do so. Finally, an authority may impose environmental conditions for the performance of the contract, but is not required to do so.
impose environmental conditions for the performance of the contract, but is not required to do so.
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
o Operations beyond the jurisdiction
o 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 <u>Possible through chapter 16 paragraph 9. However, not mandatory.</u>
☐ Award of damages or compensation
☐ Penalty for senior managers
☐ Criminal penalties
☑ Not specified <u>Regulatory decisions published for the public</u>
□ Not applicable (e.g. in cases of voluntary tools)
□ Other

29. Describe the available opt-out provisions (e.g. "comply or explain"), referencing the relevant

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
∘ Average
o Above average
o 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.
o Below average
∘ Average
o Above average
o 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

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

The supervisory authority may obtain from a contracting authority information necessary for its
supervisory activities. This is stated in the Procurement act, chapter 21, paragraph 2.
41. Does the policy tool recommend or require periodic impact assessments?
No
o Recommended
o Required
43. Does the policy tool recommend or require periodic reviews?
● No
o Recommended
o 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
o 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.)?
o 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.

In 2016, the Swedish Public Procurement Agency launched a national procurement strategy with
seven directions, including the goal of environmentally responsible public procurement. Through this,
the minister responsible announced, among other things, that the use of environmental criteria can
and should be used frequently in procurement. Strategi document available at:
https://web.archive.org/web/20240000000000*/https://www.upphandlingsmyndigheten.se/styra-
och-leda-inkopsverksamhet/nationella-upphandlingsstrategin/
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.
<u>None</u>
Domain-Specific Questions: Public Procurement Questions
200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?
∘ No
Allowed and/or recommended
• Required
20.1 Describe the obligation to alian public procurement spending with national and/or subnational

Yes, allowed in accordance with chapter 4 paragraph 3.

climate targets, referencing the relevant section/subsection/paragraph of the policy tool.

Required	Not applicable
	☑

204. Does the policy tool make recommendations or allowances or set requirements related to climate change mitigation at the procurement planning stage? Select all that apply.

	Allowed/	Required	Not applicable
	recommended	·	
Procuring entities consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs			
Procuring entities have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives			
Procuring entities set aside a portion of their procurement budgets for climate-aligned procurement			
Procuring entities include emissions from procurement in their carbon budget			
Procuring entities follow guidance on calculating procurement-related emissions			
Procuring entities inform and/or consult with market actors in advance of publishing the formal call for tenders, in relation to climate considerations (i.e. pre-procurement consultation, engagement, or dialogue)			☑
Other allowances, recommendations or requirements related to climate change mitigation or GHG emissions at the			

procurement planning stage			
208. Is there a central pub	plication point?		
No	meation point.		
	n		
• Yes (Describe) <u>TendSig</u>	<u>।ı</u>		
Life-cycle or Whole-life C	Costing		
217. Does the policy tool r capture climate-related in environmental costs, end-	npacts (e.g. energy or fue	e use of life-cycle costing of long consumption, monetized	-
o No			
Allow and/or recomment	nd		
o Require			
218. Describe the obligati impacts, referencing the re	· · · · · · · · · · · · · · · · · · ·	•	•
Chapter 16, section 4 make related to the goods to be determined in a verifiable	procured when evaluating		
219. Does the allowance, life costing only apply to			cycle costing or whole-
No			
o Yes (Describe and refere	ence the relevant section/	'subsection/paragraph of t	the policy tool)

tool.		
No		
o Allow/recommend		
o Require		
Tendering or Solicitation Stage		

222. Does the policy tool make allowances, recommendations or set requirements at the tendering or

solicitation stage? Select all that apply.

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

	A.II		N. C. P. L.I.
	Allowed/recommended	Required	Not applicable
Exclusion or			☑
debarment grounds			
based on compliance			
with climate			
obligations			
Qualification or	☑		
selection criteria			
related to climate			
change			
Including climate or	☑		
environmental			
considerations when			
calculating value for			
money, including			
through the use of life-			
cycle or whole-life			
costing			
Technical			
specifications (e.g.			
setting minimum levels			
of energy efficiency or			
maximum product			
carbon emissions)			
Contract award			☑
criteria or value for			
money evaluation			
frameworks (e.g.			

minimum scores/performance levels under climate- related criteria, preferences for climate or sustainable products)					
Other procurement stage allowances, recommendations or requirements					
Qualification or Selection	ı Criteria				
228. Which of the followir			' Select all that apply.		
☐ Previous experience rel	ated to climate-relevant c	spects of the contract			
□ Existence of net zero targets or commitments					
□ Record of climate-related disclosures					
□ Climate-related transition plan in place					
□ Staff training or qualifications linked to climate change mitigation and/or sustainability					
□ Corporate systems or certifications linked to climate change and/or sustainability					
□ Environmental and/or risk-based due diligence procedures					
□ Corporate systems or certifications linked to climate change and/or sustainability (e.g. an environmental management system or supply chain management system)					
☐ Participation in national or international climate initiatives (e.g.: Race to Zero, SBTi, CDP)					
☑ Other It is possible through Chapter 14, Section 5 to request under Chapter 15, Section 11 what environmental protection measures the supplier intends to take. However, it should be mentioned that the term environment does not only include climate under Swedish law.					
Life-cycle costing or whole-life costing					

Technical specifications
Contract Performance
249. Does the policy tool make allowances, recommendations or set requirements at the contract performance stage (e.g. contract clauses, key performance indicators or conditions which must be included to monitor and report on emissions or other metrics)?
∘ No
Allowed and/or recommended
∘ Required
250. Describe the recommendations, allowances, and/or requirements set at the contract performance stage, referencing the relevant section/subsection/paragraph of the policy tool.
According to chapter 17 paragraph 1, A contracting authority may impose specific environmental
conditions on the performance of a contract.
Monitoring and Reporting
252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?
No
Allowed and/or recommended
○ Required

Standards, Frameworks, and Guidelines

	Required	Referenced	Neither required no referenced
1. Paris Agreement			 ✓
2. The jurisdiction's Nationally Determined Contribution (NDC)			☑
3. IFRS S1			 ✓
4. IFRS S2			V
5. Task Force on Climate- related Financial Disclosures (TCFD)			Ø
6. GHG Protocol Corporate Accounting and Reporting Standard			V
7. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard			
8. CDP (formerly known as Climate Disclosure Project) reporting framework			
9. Science Based Targets initiative (SBTi)			Ø
10. Science Based Targets initiative (SBTi) Net Zero Standard			
11. United Nations Sustainable Development Goals (SDGs)			V
12. ISO 20400 Sustainable Procurement			Ø
13. EU Green Public Procurement criteria and guidance			V
14. UNEP Sustainable Public Procurement Implementation Guidelines			V
15. OECD MAPS - Supplementary Module on Sustainable Public Procurement			V

16. Asian Development		✓
Bank Guidelines for		
Sustainable Procurement		
17. African Development		✓
Bank Sustainable Public		
Procurement Guidance Note		
18. Inter-American		V
Development Bank Green		
Procurement Guidelines		
19. EDBR Project		✓
Requirements/Environmental		
and Social Action Plan		
20. World Bank		✓
Environmental and Social		
Framework		
21. Other		

Policy Tool Name: Act on Climate Statements for Buildings (Lag [2021:787]om klimatdeklaration för byggnader)

3. Source material link(s): https://web.archive.org/web/20240712092229/https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-2021787-om-klimatdeklaration-for-byggnader_sfs-2021-787/
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
☐ Ministry/Department/Agency
☐ Other (Please describe)
7. Status of the policy tool
Approved, in force
o Approved, not yet in force
o Other (Please describe)
9. Year of (planned) entry into force or year of publication
<u>2021</u>

10. Does the policy tool have an end date?
No
o 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 constructors to calculate and declare the climate impact of constructing a new building, specifically addressing the greenhouse gas emissions generated during the construction phase.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
1. The National Board of Housing, Building and Planning
o 2.
∘ 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of The National Board of Housing, Building and Planning to undertake the policy tool's implementation and/or enforcement.
o O- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)

the developer should reasonably have realized, and if the declared value of the building's climate impact significantly deviates from the value calculated by the supervisory authority.				
-	ites from the value calcul	ated by the supervisory at	itriority.	
o Prefer not to answer				
 Not Applicable 				
25. Which entities are tar	geted through this policy	tool? Select all that apply		
Nata NA/ith was sand to				
=		where mandatory and vol r another), select "mandat		
further opportunity to cla	•	r another), select intandat	ory as there will be	
	y.			
	Mandatory	Voluntary	Not targeted	
1. Publicly-traded				
entities 2. Private companies				
3. Financial institutions	П			
4. Small and medium-	_			
sized enterprises				
5. State-owned				
companies				
6. Not-for-profit				
organizations				
7. Government				
agencies and/or				
departments (supranational)				
8. Government				
agencies and/or				
departments (national)				
9. Government				
agencies and/or				
departments (regional				
- e.g., state, province,				
region, metropolitan				
region)				
10. Government				
agencies and/or				
departments (local -				
I A G COUNTY district	1	1	1	

municipality, city)

• 3- High Capacity (Please explain) <u>The Swedish National Board of Housing, Building and Planning is authorized to request information and documents necessary for supervision from the developer.</u>

agencies and/or			
departments			
(unspecified)			
12. Sectoral actors	☑		
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			
	a gra targatad by acatar i		h tho policy tool applica
Zo. In cases where entitle	Mandatory	dentify the sector to whic	Not applicable
All sectors			
		_	
Agriculture, forestry, and fishing			
Mining and quarrying			
Manufacturing			
Electricity, gas, steam,			
and air conditioning			
supply			
Water supply;			
sewerage; waste			
management and			
remediation activities			
Construction	☑		
Wholesale and retail			
trade: repair of motor			
vehicles and			
motorcycles			
Transportation and			
storage			
Accommodation and			
food service activities			
Information and			
communication			
Financial and			
insurance activities			
Real estate activities			
Professional, scientific			
and technical activities			
Administrative and			
support service			

11. Government

activities

and defense;

Public administration

compulsory social			
security			
Education			
Human health and			
social work activities			
Arts, entertainment and recreation			
Other service activities			
Activities of			
households as			
employers;			
undifferentiated			
goods-and services-			
producing activities of			
households for own			
use			
Activities of			
extraterritorial			
organizations and bodies			
27. Describe the threshold mandatory.	d criteria to identify entitio	es for whom or instances i	n which compliance is
		Sectoral actors (e.g. hea	Ithcare, defense,
		utilities, education)	
Minimum number of emportant number of full-time emp			
Minimum revenue (Enter			
Minimum assets (Enter r	·		
Minimum contract value contract value)	(Enter minimum		
Entity is headquartered	•		
Entities are subjected to disclosure or reporting Developer constructing a new building		a new building for	
requirements		business purposes.	
28. Can entities for whom comply or explain)?	n compliance with the pol	icy tool is mandatory opt o	out of the obligation (e.g.
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
o Operations beyond the jurisdiction
o Not applicable
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
✓ Monetary fine The penalty fee is one price base amount plus 0.001 price base amount per square metre of the total gross area of the building. The fee may not exceed ten price base amounts.
☐ 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:
o Below average
o Average
Above average
o 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.
o Below average
∘ Average
Above average
o Not applicable
• Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
o No (If relevant, explain)
Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
No No
∘ Yes
41. Does the policy tool recommend or require periodic impact assessments?
No No
∘ Recommended
○ Required
43. Does the policy tool recommend or require periodic reviews?
No

 Recommended 			
o Required			
	nclude mechanisms for enl s (e.g. vertical coordination g groups, etc.)?		=
No			
o Yes			
· -	ment initiatives to enhance ol (e.g. industry working g	· · · · · · · · · · · · · · · · · · ·	· ·
No			
o Yes			
Domain-Specific Question	ns: Disclosure Questions		
What is being disclosed?	?		
52. Are targeted entities r information? Select all the	recommended or required at apply.	to disclose any of the follo	owing climate-related
	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			

2. GHG emissions					
offsets or removals			_		
3. GHG emissions reduction targets					
4. Other climate-					
related targets					
5. Physical climate risk					
6. Transition risk					
7. Transition plan					
Disclosure of Greenhouse Gas (GHG) Emissions					
54. Which GHG emissions	s must be disclosed? Selec	ct all that apply.			
☐ Carbon dioxide (CO₂)					
□ Methane (CH4)					
□ Nitrous oxide (N2O)					
☐ Hydrofluorocarbons (H	FCs)				
□ Perfluorocarbons (PFCs)					
□ Sulphur hexafluoride (S	SF6)				
□ Nitrogen trifluoride (NF	□ Nitrogen trifluoride (NF3)				
☑ Carbon dioxide equivalent (CO₂e)					
55. Are entities recommer	nded or required to disclos	se gross emissions?			
∘ No					
∘ Recommended					
Required					
56. Are entities recommended or required to disclose net emissions?					

No

○ Recommended
o 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 discloseGHG emissionsaccounting methodologies or standards?
GHG emissions
59. Does the policy tool recommend or require the GHG inventory be third-party verified?
No
• Recommended
o Required
Other disclessures
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			☑
2. Remuneration based on achieving climate-related goals			V
3. Taxonomies			V
4. Capital allocation and/or expenditure plans (in the context of climate change)			V
5. Due diligence			V
6. Assumptions and Dependencies			V
7. Data limitations of scenario analyses			abla
8. Financial implications of climate-related matters (e.g., integration of climate-related disclosures into financial accounting standards)			
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)			V
10. ESG methodologies and criteria (in the case of service providers)			abla
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			V
13. Climate-related lobbying and/or policy engagement			☑
14. Locked-in emissions or information on			☑

15. Dirty asset divestiture			✓
16. Nature-related			<u> </u>
impacts			V
17. Just transition indicators			abla
Standards, Frameworks,	and Guidelines		
125 Does the policy tool	require the use of or make	e reference to any of the fo	ollowina standards
frameworks, or guidelines		e reference to drily of the it	mowing standards,
irdineworks, or guidelines	s? Select all that apply.		
	Required	Referenced	Neither required nor
	'		referenced
1. IFRS S1			
2. IFRS S2			
3. Task Force on			
Climate-related			
Financial Disclosures			
(TCFD)			
4. GHG Protocol			
Corporate Accounting			
and Reporting			
Standard			
5. GHG Protocol			
Corporate Value Chain			
(Scope 3) Accounting			
and Reporting			
Standard 6. CDP (formerly			
known as Climate			
Disclosure Project)			
reporting framework			
7. International			
Integrated Reporting			
Framework			
8. Global Reporting			
Initiative (GRI)			
9. Sustainability			
Accounting Standards			
Board (SASB)			

emissive assets with

long lifespans

10. European Sustainability Reporting Standards (ESRS)				
11. Taskforce on Nature-related Financial Disclosures (TNFD)				
12. Partnership for Carbon Accounting Financials (PCAF)				
13. Glasgow Financial Alliance for Net Zero (GFANZ)				
14. Other	V			
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. EN 15978 SS-EN 15978:2011 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 is complemented by the Decree on climate statement for buildnings (Förordning [2021:789] on climate statement for buildings). https://web.archive.org/web/20240712092712/https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2021789-om-klimatdeklaration-for_sfs-2021-789/				
alignment not captured in Question 3), provide a we The Act is complemented on climate statement for https://web.archive.org/wlagar/dokument/svensk-fe	the above questions. If rebeated bearchived link to the sound by the Decree on climate buildings). by 20240712092712/htt	eferencing new sources (i. irce material. statement for buildnings ps://www.riksdagen.se/sv	e. not referenced in (Förordning [2021:789] /dokument-och-	

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.

<u>None</u>

Policy Tool Name: Act on Certain Emissions of Greenhouse Gases (Lag [2020:1173] om vissa utsläpp av växthusgaser)

3. Source material link(s): https://web.archive.org/web/20240712092453/https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-20201173-om-vissa-utslapp-av-vaxthusgaser_sfs-2020-1173/
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
☐ Ministry/Department/Agency
□ Other (Please describe)
7. Status of the policy tool
• Approved, in force
o Approved, not yet in force
o Other (Please describe)
9. Year of (planned) entry into force or year of publication
<u>2020</u>

10. Does the policy tool have an end date?
No
∘ Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
The policy tool aims to promote cost-effective and economically efficient reductions of greenhouse gas emissions. The carbon market system operates on the principle of limiting emissions for specific sectors. Operators can trade emission allowances on the market and must surrender allowances corresponding to their total carbon emissions.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
■ 1. The Environmental Protection Agency
o 4.
o 5.
15. To provide contextual information, rate the capacity of The Environmental Protection Agency to undertake the policy tool's implementation and/or enforcement.
o O- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)

authority and must investigate and assess issues relating to the allocation of emission allowances.
o Prefer not to answer
o Not Applicable
1C. To associate and information must be a supported of The Constitute Forest Associated and advantage
16. To provide contextual information, rate the capacity of The Swedish Energy Agency to undertake the policy tool's implementation and/or enforcement.
o O- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
• 3- High Capacity (Please explain) <u>The Swedish Energy Agency is the national administrator of the Union registry of emission allowances.</u>
o Prefer not to answer
o Not Applicable
17. To provide contextual information, rate the capacity of The Swedish Transport Agency to undertake the policy tool's implementation and/or enforcement.
o O- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
• 3- High Capacity (Please explain) The Swedish Transport Agency is the responsible authority for the port state controls referred to in Article 19 of the EU MRV Regulation.
o Prefer not to answer
o 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.

Mai	ndatory	Voluntary	Not targeted
1. Publicly-traded □			V
entities			
2. Private companies \square			V
3. Financial institutions 🛚			abla
4. Small and medium-			V
sized enterprises			
5. State-owned			V
companies			
6. Not-for-profit □			abla
organizations			
7. Government			V
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government			\checkmark
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			V
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors ☑			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other ☑		ction facilities such as ins	

13. Other Text:Includes industrial and energy production facilities such as incinerators and energy-intensive industries, as well as aircraft operators and shipowners.

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

	Mandatory	Voluntary	Not applicable
All sectors			V
Agriculture, forestry, and fishing			V
Mining and quarrying			V
Manufacturing	V		
Electricity, gas, steam, and air conditioning supply			☑
Water supply; sewerage; waste management and remediation activities			
Construction			abla
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage			
Accommodation and food service activities			
Information and communication			\square
Financial and insurance activities			V
Real estate activities			V
Professional, scientific and technical activities			V
Administrative and support service activities			V
Public administration and defense; compulsory social security			
Education			abla
Human health and social work activities			
Arts, entertainment and recreation			V
Other service activities			✓
Activities of households as employers; undifferentiated			V

goods-and services- producing activities of households for own					
use					
Activities of				V	
extraterritorial					
organizations and					
bodies					
27. Describe the threshold criter mandatory.	a to identify entitie	s for whom or ins	stances i	n which compliance is	
	Sectoral actors (e.g. healthcare, defense, utilities, education)		Other		
Minimum number of employees	3				
(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	The appendix to the Decree		The ap	pendix to the Decree	
disclosure or reporting		sets forth various requirements		sets forth various requirements	
requirements	depending on th	depending on the type of		ling on the type of	
	facility and operation.		facility and operation.		
28. Can entities for whom comp comply or explain)?	iance with the polic	cy tool is mandat	ory opt o	out of the obligation (e.g.	
No					
∘ Yes					
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to					
entities' operations beyond the j			,		

o Operations within jurisdiction only

Operations beyond the jurisdiction
o Not applicable
31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.
For installations, greenhouse gas emissions from sources located within the installation are counted (Paragraph 2). For aircraft in an aviation activity, greenhouse gas emissions from flights departing from or arriving at an airport in the European Economic Area or in a third country with which the EU has an agreement
on the mutual recognition of emission allowances, or which are carried out between airports in two different third countries, are counted (Paragraph 4).
Ships leaving or arriving in the EU from third countries must purchase allowances for 50 per cent of the emissions generated by the journey; within the EU, 100 per cent of the emissions apply (Paragraph 4a, which refers to Article 2 and Article 10 of the EU MRV-Regulation).
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
☑ Monetary fine Anyone who intentionally or negligently commits the prescribed offences may be sentenced to pay a monetary fine. The Government may also impose a late fee or penalty on any person who fails to comply with the provisions of this Act or regulations issued pursuant to the Act, EU regulations adopted pursuant to the Emissions Trading Directive, or the EU MRV Regulation and EU regulations adopted pursuant to that Regulation.
☐ 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 <u>Anyone who intentionally or negligently commits the prescribed offences may be</u> sentenced to imprisonment for a maximum of two years.
☐ 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:
o Below average
○ Average
Above average
o 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.
o Below average
○ Average
Above average
o Not applicable
Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
o No (If relevant, explain)
Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
○ No

40. Describe the monitoring systems in place. Please reference the relevant
section/subsection/paragraph of the policy tool where monitoring systems are set.
All transfers of allowances must be registered in the Union registry (Paragraph 19 in the Act and
Chapter 6 Paragraph 1 in the Decree). Among other things, emission reports and monitoring plans
must be submitted to the Environmental Protection Agency (Chapter 6, Paragraph 3 in the Decree).
Agency (enapter o, r dragraph 3 in the becree).
41. Does the policy tool recommend or require periodic impact assessments?
● No
o Recommended
o Required
43. Does the policy tool recommend or require periodic reviews?
No No
○ Recommended
o Required
4E. Doos the policy tool include mechanisms for enhancing policy or regulatory coordination with
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 No
o Recommended
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
No No
o Recommended
o Required
Transition Plans

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

● No						
o Recommended	○ Recommended					
o Required						
Monitoring, Oversight, a	Monitoring, Oversight, and Implementation					
176. Does the policy tool monitoring, oversight, and	·	tities undertake any of the all that apply.	following with regard to			
	Recommended	Required	No			
Monitor progress in implementing their transition plan			☑			
Develop financial plans for the implementation of their transition plan						
Integrate climate- related matters into their financial accounting			☑			
Incorporate climate change considerations into their investment decision making and/or asset planning						
Incorporate climate change considerations into their capital allocation and/or expenditure plans	☑					
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			☑			

~	•	_	rations into investment decision tion/paragraph of the policy tool.	
From the allocation period 2026–2030, the allocation of free emission allowances to a facility with greenhouse gas emission levels exceeding the 80th percentile of the relevant product benchmarks will be reduced by 20 percent. This reduction applies if the operator has not established a climate neutrality plan for the facility by May 1, 2024, or if the achievement of the intermediate targets and milestones in the climate neutrality plan has not been verified with respect to goals and milestones that were to be achieved before the end of the previous allocation period. (Chapter 5, Paragraph 9 in the Decree). According to Paragraph 10, such plan for climate neutrality must contain for example measures and investments for the plant to achieve climate neutrality by 2050.				
-		-	rations into capital allocation on/paragraph of the policy tool.	
See Q6.180.				
Engagement, Lobbying, of the control	recommend or require	=		
	Recommended	Required	No	
Value chain engagement			☑	
Investor engagement				
Consumer engagement			☑ □	
Policy engagement and lobbying practices			☑ □	
Corporate governance structure for transition and verification				
Climate-related financial incentives for employees and board			☑ ✓	

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 No
o Recommended
o 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			V
IFRS S2			☑
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			☑
Global Reporting Initiative (GRI)			✓
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			

initiative (SBTi) Net			 M		
Zero Standard					
European					
Sustainability					
Reporting Standards					
(ESRS)					
Other			✓		
Additional Important Information					

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

The Emissions Trading Scheme is complex and does not only have provisions in a law. Provisions in European Union regulations have been included insofar as they are explicitly referred to.

The MRV regulation: https://web.archive.org/web/20240712093209/https://eur-lex.europa.eu/eli/reg/2023/957/oj

<u>The Act is also supplemented with the Decree on Certain Emissions of Greenhouse Gases and its related annex:</u>

https://web.archive.org/web/20240712092906/https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-20201180-om-vissa-utslapp-av_sfs-2020-1180/

Policy Tool Name: Act on Environmental Requirements for the Procurement of Cars and Certain Services in the Road Transport Sector (Lag [2011:846] om miljökrav vid upphandling av bilar och vissa tjänster inom vägtransportområdet)

3. Source material link(s): https://web.archive.org/web/20240712093505/https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-2011846-om-miljokrav-vid-upphandling-av_sfs-2011-846/
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
☐ Ministry/Department/Agency
□ Other (Please describe)
7. Status of the policy tool
Approved, in force
Approved, not yet in force
o Other (Please describe)
9. Year of (planned) entry into force or year of publication

<u>2011</u>
10. Does the policy tool have an end date?
No No
∘ Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
The policy tool aims to promote and stimulate the market for clean and energy-efficient vehicles and to improve the transport sector's contribution to the European Union's environmental, climate and energy policies. The Act applies to the purchase, lease, rental or hire purchase of cars, as well as the purchase of certain specified services such as public road transport and refuse collection.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. The Swedish Transport Agency
© 2. The Swedish Competition Authority
∘ 3.
o 4 .
o 5.
15. To provide contextual information, rate the capacity of The Swedish Transport Agency to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)

• 3- High Capacity (Plea a procurement or a call-o	=	authority is obligated to port Agency.	rovide information about
o Prefer not to answer			
o Not Applicable			
16. To provide contextual undertake the policy tool'		pacity of The Swedish Con enforcement.	npetition Authority to
o 0- No Capacity (Please	explain)		
o 1- Low Capacity (Pleas	e explain)		
o 2- Medium Capacity (Pl	lease explain)		
3- High Capacity (Plea Swedish Competition Aut	•	Procurement Act is application.	able alongside, the
o Prefer not to answer			
o Not Applicable			
25. Which entities are tar	geted 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			V
2. Private companies			☑
3. Financial institutions			V
4. Small and medium- sized enterprises			V
5. State-owned companies	V		
6. Not-for-profit organizations			☑.

o 2- Medium Capacity (Please explain)

7. Government agencies and/or departments (supranational)		☑
8. Government agencies and/or departments (national)	abla	
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)		
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	V	
11. Government agencies and/or departments (unspecified)	☑	
12. Sectoral actors (e.g., healthcare, defense, utilities, education)		☑
13. Other		

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

	State-owned	Government	Government	Government	Government
	companies	agencies	agencies	agencies	agencies
		and/or	and/or	and/or	and/or
		departments	departments	departments	departments
		(national)	(regional - e.g.	(local - e.g.	(unspecified)
			state,	county,	
			province,	district,	
			region,	municipality,	
			metropolitan	city)	
			region)	-	
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)	EUR 221 000 (EUR 443 000 if in the utilities sector)	EUR 143 000 (EUR 443 000 if in the utilities sector)	EUR 221 000 (EUR 443 000 if in the utilities sector)	EUR 221 000 (EUR 443 000 if in the utilities sector)	EUR 221 000 (EUR 443 000 if in the utilities sector)
Entity is headquartered in the jurisdiction					
Entities are subjected to disclosure or reporting requirements	The entity fulfils needs in the public interest that are not of a commercial or industrial nature.			The entity fulfils needs in the public interest that are not of a commercial or industrial nature.	

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

comply or explain)?
No No
∘ Yes

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

- o Operations within jurisdiction only
- Operations beyond the jurisdiction
- Not applicable

31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.
The law only applies if the value of the procurement is estimated to be at least the threshold referred
to in Q7.27. This level means that EU and EEA companies are expected to be interested in tendering
across national borders, and the EU procurement directives apply.
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 Where the contracting authority has infringed a provision and
this has caused or is likely to cause damage to the supplier, the Court shall order that the contract
reopens or terminates only after it has been remedied.
☐ Exclusion from government contracts
☑ Award of damages or compensation <u>The court may award damages to the supplier if the</u>
contracting authority has not complied with procurement law and the supplier has suffered damage
<u>as a result.</u>
☐ Penalty for senior managers
☐ Criminal penalties
□ Not specified
□ Not applicable (e.g. in cases of voluntary tools)
☑ Other When a contracting authority has made an error in procurement law, the Swedish
Competition Authority can criticise it in a supervisory decision.
33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
o Average
Above average

o 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.
o Below average
∘ Average
o Above average
o Not applicable
• Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
o No (If relevant, explain)
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
∘ No

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

For each reporting period, the contracting authority must submit information on the registration numbers of all vehicles covered by the procurements to the Swedish Transport Agency. The Transport Agency must then compile the information and submit it to the Government Offices (Paragraphs 5-6).

The Swedish Competition Authority may obtain information necessary for its supervisory activities

from a contracting authority. The authority is obliged to provide the information that the Swedish Competition Authority requests for its supervision (Chapter 21, Paragraphs 2-3 of the Public Procurement Act).
41. Does the policy tool recommend or require periodic impact assessments?
o No
o Recommended
42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.
o 0-2 years
• 2-5 years
o 5-10 years
o 10 or more years
o Not specified
○ Other
43. Does the policy tool recommend or require periodic reviews?
No
o Recommended
o 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

o Yes
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
No
∘ Yes
Additional Important Information
197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
<u>None</u>
Domain-Specific Questions: Public Procurement Questions
200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?
○ No
Allowed and/or recommended
Required

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

Paragraphs 9 and 10 set requirements for a minimum proportion of different vehicles that need to be				
powered by electricity or other alternative fuels that act as a substitute for fossil oil sources and can				
contribute to improving the environmental performance of the transport sector.				
202 Doos the policy tool set ter	acts in relation to climate	alianed procures	ant? Calact all that annly	
202. Does the policy tool set tar	gets in relation to climate-	alignea procuren	ient? Select all that apply.	
	Allowed/recommended	Required	Not applicable	
A minimum percentage of			✓	
tenders/contracts which must				
include climate-related				
criteria				
A minimum number of		✓		
climate-related criteria to be				
included in				
purchases/tenders		_		
A minimum value of				
procurement spend which must include climate-related				
criteria				
A maximum amount of				
greenhouse gas emissions				
associated with				
tenders/contracts (i.e. a				
carbon ceiling/envelope)				
Targets for the reduction of		V		
fossil fuel energy				
consumption associated with				
tenders/contracts				
Targets for the procurement		Z		
of products which have a				
third-party sustainability				
certification/ ecolabel/				
voluntary sustainability				
Standard Other (Please describe and				
reference the				
section/subsection/paragraph				
of the policy tool relevant to				
other climate-aligned				
procurement targets)				
Other Text:	ı	ı		

Procurement Cycle

	Allowed/ recommended	Required	Not applicable
Procuring entities consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs			☑
Procuring entities have a strategy, plan, or policy regarding the alignment of procurement practices with climate objectives			✓
Procuring entities set aside a portion of their procurement budgets for climate-aligned procurement			
Procuring entities include emissions from procurement in their carbon budget			Z
Procuring entities follow guidance on calculating procurement-related emissions			☑ □
Procuring entities inform and/or consult with market actors in advance of publishing the formal call for tenders, in relation to climate considerations (i.e. pre-procurement consultation, engagement, or dialogue)			
Other allowances,			V

requirements related

to climate change			
mitigation or GHG			
emissions at the			
procurement planning			
stage			
	_		
Life-cycle or Whole-life	Costing		
217. Does the policy tool	recommend or require the	use of life-cycle costing o	or whole-life costing to
capture climate-related in environmental costs, end	mpacts (e.g. energy or fue -of-life costs, etc)?	l consumption, monetized	emissions or other
No			
o Allow and/or recommen	nd		
o Require			
Tendering or Solicitation	n Stage		
J			
222 Doos the policy tool	make allowances, recomn	nondations or set requirer	ments at the tendering or
• •		nendations of set requirer	nents at the tendening of
solicitation stage? Select	all that apply.		
	Allowed/recommended	Required	Not applicable
Exclusion or			V
debarment grounds			
based on compliance			
with climate			
obligations			
Qualification or			V
selection criteria	_		_
related to climate			
change			
Including climate or			☑
environmental			
considerations when			
calculating value for			
money, including			

through the use of life- cycle or whole-life costing				
Technical specifications (e.g. setting minimum levels of energy efficiency or maximum product carbon emissions)		☑		
Contract award criteria or value for money evaluation frameworks (e.g. minimum scores/performance levels under climate- related criteria, preferences for climate or sustainable products)				
Other procurement stage allowances, recommendations or requirements				
Technical specifications				
243. To which of the following do the technical specifications relate? Select all that apply.				
□ Energy efficiency				
☑ Product carbon emissions				
☑ Carbon disclosure or reporting requirements				
☑ An absolute or intensity-based emissions cap				
☑ Percentage of energy from renewable sources				
□ Percentage of recycled materials (e.g. paper, concrete)				
☑ Use of low or zero-carbon energy/fuel technology (e.g. electric vehicles, heat pumps, solar panels)				
□ Production methods (e.g. organic food or textiles, cold-mix asphalt, deforestation-free products)				
□ End-of-life requirements (e.g. reuse, recycling, anaerobic digestion)				

□ Availability of life-cycle assessment (LCA) data
☑ Third-party certification/ecolabels
☐ Supply chain considerations
☐ Other (Please describe)
Contract Performance
249. Does the policy tool make allowances, recommendations or set requirements at the contract performance stage (e.g. contract clauses, key performance indicators or conditions which must be included to monitor and report on emissions or other metrics)?
o No
Allowed and/or recommended
o Required
250. Describe the recommendations, allowances, and/or requirements set at the contract performance stage, referencing the relevant section/subsection/paragraph of the policy tool.
When procuring services, such as public road transport, refuse collection and mail delivery, the
requirements in Paragraphs 8 and 9 on the minimum percentage of clean vehicles apply.
Monitoring and Reporting
252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?
o No
o Allowed and/or recommended
Required

253. Does the policy tool specify the entity responsible for monitoring and reporting?
∘ No
● Yes (Describe and reference the relevant section/subsection/paragraph of the policy tool) According to Paragraph 5 of the Decree on Environmental Requirements for the Procurement of Cars and Certain Services in the Road Transport Sector, the contracting authority must provide information on the registration numbers of all vehicles covered by the procurement for each reporting period. According to section 6, the Swedish Transport Agency must compile the information and submit it to the Government Offices.
254. Are targeted entities recommended or required to monitor and/or report any of the following data? Select all that apply.
☑ Adoption of a climate-aligned and/or environmentally sustainable procurement plan or policy
□ Staff training related to climate-aligned and/or environmentally sustainable procurement
□ Number of tenders/contracts which include climate-related criteria
□ Value of tenders/contracts which include climate-related criteria
□ Content of climate-related criteria
□ Level of ambition of climate-related criteria
□ Reasons for not including climate-related criteria in tenders
☐ Market response to climate-related criteria (e.g. number of tenders rejected, average or lowest/highest score awarded, feedback received)
□ Outcome of tenders in which climate-related criteria are applied (e.g. impact on award decision, costs, or other factors)
☐ Audits of contractors' compliance with climate-related criteria during contract performance
☐ Climate impact or outcomes of tenders/contracts
□ Other

258. Is it allowed, recommended or required that monitoring and reporting data be published?

● No
o Allowed and/or recommended
o Required
Standards, Frameworks, and Guidelines

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

	Required	Referenced	Neither required nor
			referenced
1. Paris Agreement			7
2. The jurisdiction's			☑
Nationally Determined			
Contribution (NDC)			
3. IFRS S1			✓
4. IFRS S2			V
5. Task Force on Climate-			V
related Financial Disclosures			
(TCFD)			
6. GHG Protocol Corporate			V
Accounting and Reporting			
Standard			
7. GHG Protocol Corporate			✓
Value Chain (Scope 3)			
Accounting and Reporting			
Standard			
8. CDP (formerly known as			V
Climate Disclosure Project)			
reporting framework			
9. Science Based Targets			V
initiative (SBTi)			
10. Science Based Targets			V
initiative (SBTi) Net Zero			
Standard			
11. United Nations			V
Sustainable Development			
Goals (SDGs)			
12. ISO 20400 Sustainable			V
Procurement			
13. EU Green Public			7
Procurement criteria and			
guidance			

14. UNEP Sustainable Public		V
Procurement		
Implementation Guidelines		
15. OECD MAPS -		V
Supplementary Module on		
Sustainable Public		
Procurement		
16. Asian Development		✓
Bank Guidelines for		
Sustainable Procurement		
17. African Development		✓
Bank Sustainable Public		
Procurement Guidance Note		
18. Inter-American		✓
Development Bank Green		
Procurement Guidelines		
19. EDBR Project		7
Requirements/Environmental		
and Social Action Plan		
20. World Bank		✓
Environmental and Social		
Framework		
21. Other		✓
Additional Important Informat	ion	

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

The policy tool applies to procurements under the Public Procurement Act or the Act on Procurement in the Utilities Sectors, but contains additional provisions for the procurement of specific goods and services. These Acts still apply alongside with the policy tool. Where responses have taken these laws into account, this has been explicitly stated, otherwise responses are simply based on the policy tool in question.

The Decree on Environmental Requirements for the Procurement of Cars and Certain Services in the Road Transport Sector:

https://web.archive.org/web/20240712093540/https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2022315-om-miljokrav-vid-upphandling_sfs-2022-315/

Policy Tool Name: Decree on the Purchase of Energy Efficient Goods, Services and Buildings by Authorities (Förordning [2014:480] om myndigheters inköp av energieffektiva varor, tjänster och byggnader)

3. Source material link(s): https://web.archive.org/web/20240712093728/https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2014480-om-myndigheters-inkop-av_sfs-2014-480/
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
o Approved, not yet in force
o Other (Please describe)
9. Year of (planned) entry into force or year of publication
9. Year of (planned) entry into force or year of publication

<u>2014</u>

10. Does the policy tool have an end date?
No No
∘ Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the
recommendations of the Task Force for Climate Related Financial Disclosure or to explain the
absence of such disclosures.
The policy tool aims to use public purchasing power to save energy and to promote demand for more energy-efficient goods. The Regulation applies to purchases above the thresholds.
chergy emelent goods. The negalation applies to paremases above the thresholds.
Government authorities should only purchase products, services and buildings with high energy
efficiency performance, provided that this is consistent with cost-effectiveness, economic feasibility,
sustainability in a broader sense, technical suitability and sufficient competition.
The policy tool regulates the purchase by authorities of goods that have an energy label or are
covered by ecodesign or when authorities purchase services that involve the supplier purchasing
<u>equipment.</u> For many of these goods there are government framework agreements. The framework
agreements often have a wide range of products to cover several needs and therefore there is usually
an invitation to set additional environmental requirements when ordering. On these occasions, the
authorities must buy goods in the highest energy efficiency classes.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not
applicable, leave blank.
② 2. The relevant ministry of the authority
○ 3.
o 4 .
o 5.

15. To provide contextual information, rate the capacity of The Environmental Protection Agency to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
● 3- High Capacity (Please explain) <u>An authority must annually report on its environmental</u> management work, including energy-efficient purchasing in accordance with the policy tool. This report must be submitted to the Swedish Environmental Protection Agency, which must submit a summary of the authorities' annual reports to the Government.
o Prefer not to answer
o Not Applicable
16. To provide contextual information, rate the capacity of The relevant ministry of the authority to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
3- High Capacity (Please explain) <u>Authorities' annual reports on environmental management must</u> be submitted to the ministry in the Government Offices to which the authority belongs.
o Prefer not to answer
o 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			V
entities			
2. Private companies			✓
3. Financial institutions			☑
4. Small and medium-			V
sized enterprises			
5. State-owned			V
companies			
6. Not-for-profit			☑
organizations			
7. Government			☑
agencies and/or			
departments			
(supranational)			
8. Government	✓		
agencies and/or			
departments (national)			
9. Government			☑
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			\square
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			\square

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

	Government agencies and/or departments (national)
Minimum number of employees (Enter min number of full-time employees - FTEs)	
Minimum revenue (Enter minimum revenue)	
Minimum assets (Enter minimum assets)	
Minimum contract value (Enter minimum	EUR 143 000 (goods and services) / EUR 5 538
contract value)	000 (construction contracts) /
Entity is headquartered in the jurisdiction	
Entities are subjected to disclosure or reporting requirements	Applies to the Government Offices, the courts and the authorities listed in Paragraphs 22-32 of the Decree on Environmental Management in Government Authorities, which are authorities belonging to ministries.

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?
∘ No

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

According to Paragraph 9, exemptions may be made if the authority, prior to a purchase, assesses that the environmental requirement is not compatible with cost-effectiveness, economic feasibility, sustainability in a broader sense, technical suitability or sufficient competition.

According to Paragraph 10, exceptions are made for Sweden's defense if the application conflicts	
with the nature and main purpose of military defense. The provisions do not apply to contracts for the	าe
supply of military equipment.	

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

- o Operations within jurisdiction only
- Operations beyond the jurisdiction

o Not applicable
31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.
The law only applies if the value of the procurement is estimated to be at least the threshold referred to in Q7.27. This level means that EU and EEA companies are expected to be interested in tendering across national borders, and the EU procurement directives apply.
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:
o Below average
o Average
o Above average
o 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.
o Below average
∘ Average
Above average
o Not applicable
● Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
o 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.
An authority must annually report on its environmental management work, including energy-efficient purchasing in accordance with the policy tool. This report must be submitted to the Swedish Environmental Protection Agency, which must submit a summary of the authorities' annual reports to the Government. The report must also be submitted to the relevant ministry of the authority.
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
o 2-5 years
o 5-10 years
o 10 or more years
○ Not specified
○ Other
43. Does the policy tool recommend or require periodic reviews?
○ No
○ Recommended
44. Select the option that best describes the frequency of the recommended or required periodic reviews.
● 0-2 years
o 2-5 years
○ 5-10 years
\circ 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
o 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 No
o Yes
Additional Important Information
197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. None
Domain-Specific Questions: Public Procurement Questions
200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?
∘ No
o Allowed and/or recommended
Required

201. Describe the obligation to a climate targets, referencing the	= : :	=	
Paragraphs 3-8 require authorit	, -	vices and buildings th	at fulfil the criteria for
the highest energy efficiency cla	SS.		
202. Does the policy tool set targ	gets in relation to climate-	aligned procurement?	Select all that apply.
	Allowed/recommended	Required	Not applicable
A minimum percentage of			✓
tenders/contracts which must			
include climate-related			
criteria			
A minimum number of			
climate-related criteria to be			
included in			
purchases/tenders A minimum value of			<u> </u>
procurement spend which			V
must include climate-related			
criteria			
A maximum amount of			☑
greenhouse gas emissions			
associated with			
tenders/contracts (i.e. a			
carbon ceiling/envelope)			
Targets for the reduction of			
fossil fuel energy			
consumption associated with tenders/contracts			
Targets for the procurement		✓	
of products which have a			
third-party sustainability			
certification/ ecolabel/			
voluntary sustainability			
standard			
Other (Please describe and		☑	
reference the			
section/subsection/paragraph of the policy tool relevant to			
or the policy tool relevant to			

other climate-aligned procurement targets)

Other Text:Purchase of goods, services and buildings with the highest energy efficiency class. If the						
purchase is for a package	e of goods, the overall	energy efficiency may	take precedence over the			
energy efficiency of individual goods within the package.						
						
Procurement Cycle						
. rocarement eyere						
204 Does the policy tool	make recommendation	ns or allowances or se	et requirements related to			
			-			
climate change mitigation	i at the procurement p	lanning stage: Select	all triat apply.			
	Allowed/	Required	Not applicable			
	recommended	ricquired	110t applicable			
Procuring entities			V			
consider climate						
change mitigation						
and/or GHG emissions						
reductions goals when						
defining their						
procurement needs						
Procuring entities have			V			
a strategy, plan, or						
policy regarding the						
alignment of						
procurement practices						
with climate objectives						
Procuring entities set			V			
aside a portion of their						
procurement budgets						
for climate-aligned						
procurement						
Procuring entities						
include emissions from			_			
procurement in their						
carbon budget						
Procuring entities			V			
follow guidance on			-			
calculating						
procurement-related						
emissions						
Procuring entities			V			
inform and/or consult			_			
with market actors in						

advance of publishing

the formal call for tenders, in relation to climate considerations (i.e. pre-procurement consultation, engagement, or dialogue)							
Other allowances, recommendations or requirements related to climate change mitigation or GHG emissions at the procurement planning stage							
215. Describe and reference the section/subsection/paragraph of the policy tool relevant to other recommendations related to climate change mitigation or GHG emissions at the procurement planning stage. Purchase of goods, services and buildings with the highest energy efficiency class. If the purchase is for a package of goods, the overall energy efficiency may take precedence over the energy efficiency of individual goods within the package. Life-cycle or Whole-life Costing							
217. Does the policy tool recommend or require the use of life-cycle costing or whole-life costing to capture climate-related impacts (e.g. energy or fuel consumption, monetized emissions or other environmental costs, end-of-life costs, etc)?							
• No							
 Allow and/or recommend 							
○ Require							

Tendering or Solicitation Stage

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	Allowed/recommended	Required	Not applicable
Exclusion or			V
debarment grounds			
based on compliance			
with climate			
obligations			
Qualification or			V
selection criteria			
related to climate			
change			
Including climate or			V
environmental			
considerations when			
calculating value for			
money, including			
through the use of life-			
cycle or whole-life			
costing			
Technical		✓	
specifications (e.g.			
setting minimum levels			
of energy efficiency or			
maximum product			
carbon emissions)			
Contract award			
criteria or value for			
money evaluation			
frameworks (e.g.			
minimum			
scores/performance			
levels under climate-			
related criteria,			
preferences for climate			
or sustainable			
products)			
Other procurement			V
stage allowances,			
recommendations or			
requirements			

Technical specifications
243. To which of the following do the technical specifications relate? Select all that apply.
☑ Energy efficiency
☐ Product carbon emissions
□ Carbon disclosure or reporting requirements
□ An absolute or intensity-based emissions cap
□ Percentage of energy from renewable sources
☐ Percentage of recycled materials (e.g. paper, concrete)
☑ Use of low or zero-carbon energy/fuel technology (e.g. electric vehicles, heat pumps, solar panels)
□ Production methods (e.g. organic food or textiles, cold-mix asphalt, deforestation-free products)
□ End-of-life requirements (e.g. reuse, recycling, anaerobic digestion)
□ Availability of life-cycle assessment (LCA) data
☐ Third-party certification/ecolabels
□ Supply chain considerations
□ Other (Please describe)
Contract Performance
249. Does the policy tool make allowances, recommendations or set requirements at the contract performance stage (e.g. contract clauses, key performance indicators or conditions which must be included to monitor and report on emissions or other metrics)?
No No
Allowed and/or recommended
o Required

Monitoring and Reporting
252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?
o No
o Allowed and/or recommended
Required
253. Does the policy tool specify the entity responsible for monitoring and reporting?
○ No
Yes (Describe and reference the relevant section/subsection/paragraph of the policy tool) According to Paragraph 11, the environmental management report is submitted annually to the Swedish Environmental Protection Agency and the ministry to which the authority belongs.
254. Are targeted entities recommended or required to monitor and/or report any of the following data? Select all that apply.
$\ensuremath{\square}$ Adoption of a climate-aligned and/or environmentally sustainable procurement plan or policy
$\ensuremath{\square}$ Staff training related to climate-aligned and/or environmentally sustainable procurement
☑ Number of tenders/contracts which include climate-related criteria
□ Value of tenders/contracts which include climate-related criteria
☑ Content of climate-related criteria
☑ Level of ambition of climate-related criteria
☐ Reasons for not including climate-related criteria in tenders
☐ Market response to climate-related criteria (e.g. number of tenders rejected, average or lowest/highest score awarded, feedback received)
☑ Outcome of tenders in which climate-related criteria are applied (e.g. impact on award decision, costs, or other factors)
☐ Audits of contractors' compliance with climate-related criteria during contract performance

Standards, Frameworks, and Guidelines
No prescribed frequency
o Other
Every ten years or more
 Every five years
o Every four years
 Every three years
o Every two years
Yearly
260. What is the recommended or required frequency of published reports?
Yes (Describe and reference the relevant section/subsection/paragraph of the policy tool)
No
259. Is there a central publication point?
Required
Allowed and/or recommended
• No
258. Is it allowed, recommended or required that monitoring and reporting data be published?
□ Other
☐ Climate impact or outcomes of tenders/contracts

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

	Required	Referenced	Neither required nor referenced
1. Paris Agreement			
2. The jurisdiction's			
Nationally Determined			
Contribution (NDC)			
3. IFRS S1			
4. IFRS S2			
5. Task Force on Climate-			
related Financial Disclosures			
(TCFD)			
6. GHG Protocol Corporate			
Accounting and Reporting			
Standard			
7. GHG Protocol Corporate			
Value Chain (Scope 3)			
Accounting and Reporting			
Standard			
8. CDP (formerly known as			
Climate Disclosure Project)			
reporting framework			
9. Science Based Targets			
initiative (SBTi)			
10. Science Based Targets			
initiative (SBTi) Net Zero			
Standard			
11. United Nations			
Sustainable Development			
Goals (SDGs)			
12. ISO 20400 Sustainable			
Procurement			
13. EU Green Public			
Procurement criteria and			
guidance		_	_
14. UNEP Sustainable Public			
Procurement			
Implementation Guidelines			
15. OECD MAPS -			
Supplementary Module on			
Sustainable Public			
Procurement			
16. Asian Development Bank Guidelines for			
Sustainable Procurement			
Sustainable Procurement	<u> </u>	<u> </u>	

17. African Development		
Bank Sustainable Public		
Procurement Guidance Note		
18. Inter-American		
Development Bank Green		
Procurement Guidelines		
19. EDBR Project		
Requirements/Environmental		
and Social Action Plan		
20. World Bank		
Environmental and Social		
Framework		
21. Other	V	

263. 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.

Where an authority purchases goods covered by a delegated or implementing act referred to in Article 16 or 20(4) of Regulation (EU) 2017/1369 of the European Parliament and of the Council of 4 July 2017 establishing a framework for energy labelling and repealing Directive 2010/30/EU, it shall purchase the goods that meet the criteria for the highest energy efficiency class. https://web.archive.org/web/20240712093951/https://eur-lex.europa.eu/eli/reg/2017/1369/oj

When a authority purchases products covered by an implementing measure under Directive 2009/125/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for the setting of ecodesign requirements for energy-related products, it shall purchase those products which comply with the energy efficiency benchmarks set out in that implementing measure.

When purchasing office equipment covered by Council Decision 2006/1005/EC of 18 December 2006 concerning the conclusion of the Agreement between the Government of the United States of America and the European Community on the coordination of energy-efficiency labelling programmes for office equipment, the authority shall purchase those products which comply with energy-efficiency requirements no less demanding than those listed in Annex C to the Agreement linked to that Decision.

When a authority purchases tyres covered by Regulation (EC) No 1222/2009 of the European
Parliament and of the Council of 25 November 2009 on labelling of tyres with respect to fuel
efficiency and other essential parameters, it shall purchase tyres that meet the criteria for the highest
fuel efficiency classification, as set out in Annex I to that Regulation.

Additional Important Information

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

Provisions on reporting and follow-up are set out in Paragraphs 20 and 20a of the Decree(2009:907) on Environmental Management in Government Agencies and in the Annex to that Ordinance. This ordinance has been applied in parallel with the policy tool in order to answer several questions. https://web.archive.org/web/20240712094628/https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2009907-om-miljoledning-i-statliga_sfs-2009-907/

Policy Tool Name: Act on Procurement in the Utilities Sectors (Lag [2016:1146] om upphandling inom försörjningssektorerna)

3. Source material link(s): https://web.archive.org/web/20240712094742/https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-20161146-om-upphandling-inom_sfs-2016-1146/
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
O 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 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 encourages public authorities to consider environmental aspects in public procurement within the fields of water, energy, transport or postal services (the utilities sectors). Public authorities are permitted to exclude contractors that do not fulfil their environmental commitments. Authorities can also request information on the environmental protection measures that the supplier will implement during the contract period, as part of the tender documents. When evaluating a tender, the authority may consider the costs of environmental externalities. It is also allowed to reject a tender if it does not comply with environmental legislation requirements.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
o 2.
○ 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of The Swedish Competition Authority to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)

Authority can issue supervisory decisions or impose procurement fines.
o Prefer not to answer
o Not Applicable

• 3- High Capacity (Please explain) <u>The Swedish Competition Authority serves as the supervisory</u> authority for public procurement, ensuring that authorities adhere to public procurement laws and <u>choice systems</u>. When an authority fails to comply with these laws, the Swedish Competition

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			☑
2. Private companies			V
3. Financial institutions			V
4. Small and medium- sized enterprises			V
5. State-owned companies			
6. Not-for-profit organizations			☑
7. Government agencies and/or departments (supranational)			☑
8. Government agencies and/or departments (national)	V		
9. Government agencies and/or departments (regional - e.g., state, province, region, metropolitan region)	☑		
10. Government agencies and/or departments (local - e.g., county, district, municipality, city)	☑		

11. Government	✓	
agencies and/or		
departments		
(unspecified)		
12. Sectoral actors		✓
(e.g., healthcare,		
defense, utilities,		
education)		
13. Other		

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

	State-owned companies	Government agencies and/or departments (unspecified)
Minimum number of employees (Enter min number of full-time employees - FTEs)		
Minimum revenue (Enter minimum revenue)		
Minimum assets (Enter minimum assets)		
Minimum contract value (Enter minimum contract value)		
Entity is headquartered in the jurisdiction		
Entities are subjected to disclosure or reporting requirements	The entity fulfils needs in the public interest that are not of a commercial or industrial nature. An activity is covered if it consists of the provision or operation of fixed public networks in connection with the production, transport or distribution of gas, heat, electricity or drinking water, or the supply of gas, heat, electricity or drinking water to such networks.	

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

 \circ No

Yes
29. Describe the available opt-out provisions (e.g. "comply or explain"), referencing the relevant section/subsection/paragraph of the policy tool.
Entities should consider the provisions regarding environmental considerations, although it is not
mandatory (Chapter 4, Paragraph 3).
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
o Operations within jurisdiction only
Operations beyond the jurisdiction
o Not applicable
31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.
If a procurement exceeds the threshold, it is likely that there will be more cross-border tenders, and the directive-driven parts of the legislation apply. However, the contracting authority retains the same ability to impose environmental requirements (Chapter 5).
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
☑ Monetary fine <u>Procurement fines can be imposed on contracting authorities for certain offences.</u>
☐ Restriction on business activities
☑ Voiding or setting aside of contract Where the contracting authority has infringed a provision and this has caused or is likely to cause damage to the supplier, the Court shall order that the contract reopens or terminates only after it has been remedied.
☐ Exclusion from government contracts
☑ Award of damages or compensation <u>The court may award damages to the supplier if the contracting authority has not complied with procurement law and the supplier has suffered damage as a result.</u>

☐ Penalty for senior managers
☐ Criminal penalties
□ Not specified
□ Not applicable (e.g. in cases of voluntary tools)
☑ Other When a contracting authority has made an error in procurement law, the Swedish Competition Authority can criticise it in a supervisory decision.
33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
o Below average
o Average
o Above average
o 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.
o Below average
o Average
Above average
o Not applicable
Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
o No (If relevant, explain)
Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
○ No
40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
The Swedish Competition Authority may obtain information necessary for its supervisory activities
from a contracting authority. The authority is obliged to provide the information that the Swedish
Competition Authority requests for its supervision (Chapter 21, Paragraphs 2-3).
41. Does the policy tool recommend or require periodic impact assessments?
41. Does the policy tool recommend or require periodic impact assessments?
41. Does the policy tool recommend or require periodic impact assessments? ● No
 41. Does the policy tool recommend or require periodic impact assessments? No Recommended
 41. Does the policy tool recommend or require periodic impact assessments? No Recommended
 41. Does the policy tool recommend or require periodic impact assessments? No Recommended
41. Does the policy tool recommend or require periodic impact assessments? ● No • Recommended • Required
41. Does the policy tool recommend or require periodic impact assessments? 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 No
o Yes
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
No
∘ Yes
Additional Important Information
197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
<u>None</u>

Domain-Specific Questions: Public Procurement Questions
200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?
o No
Allowed and/or recommended
o Required
201. Describe the obligation to align public procurement spending with national and/or subnational climate targets, referencing the relevant section/subsection/paragraph of the policy tool.
According to Chapter 4, Paragraph 3 and Chapter 19, Paragraph 3, a contracting entity should
incorporate environmental considerations into the awarding process if the nature of the contract presumes such measures.

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

	Allowed/recommended	Required	Not applicable
A minimum percentage of tenders/contracts which must include climate-related criteria			
A minimum number of climate-related criteria to be included in purchases/tenders			
A minimum value of procurement spend which must include climate-related criteria			
A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope)	☑		
Targets for the reduction of fossil fuel energy	V		

procurement

Procuring entities include emissions from procurement in their carbon budget			
Procuring entities follow guidance on calculating procurement-related emissions			☑
Procuring entities inform and/or consult with market actors in advance of publishing the formal call for tenders, in relation to climate considerations (i.e. pre-procurement consultation, engagement, or dialogue)			
Other allowances, recommendations or requirements related to climate change mitigation or GHG emissions at the procurement planning stage			
Life-cycle or Whole-life C	Costing		
217. Does the policy tool r capture climate-related in environmental costs, end-	npacts (e.g. energy or fuel	,	•
Allow and/or recommer	nd		
• Require			

218. Describe the obligation to use life-cycle costing or whole-life costing to capture climate-related
impacts, referencing the relevant section/subsection/paragraph of the policy tool.
Chapter 4, Paragraph 19 and Chapter 19, Paragraph 3, stipulates that environmental considerations
should be taken into account if justified by the nature of the procurement. The procuring entity is
authorised to decide whether to use life-cycle costing or whole-life costning to capture climate-
<u>related impacts.</u>
219. Does the allowance, recommendation, and/or requirement to apply life-cycle costing or whole-life costing only apply to certain types of contract/tender?
No No
• Yes (Describe and reference the relevant section/subsection/paragraph of the policy tool)
220. Does the policy tool allow, recommend, or require a methodology or tool for calculating life-cycle, whole-life costs? If so, describe and reference the relevant section/subsection/paragraph of the policy
tool.
No No
o Allow/recommend
o Require
Tendering or Solicitation Stage

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

	Allowed/recommended	Required	Not applicable
Exclusion or debarment grounds based on compliance with climate obligations	V		
Qualification or selection criteria related to climate change	☑		
Including climate or environmental considerations when calculating value for money, including through the use of lifecycle or whole-life costing			
Technical specifications (e.g. setting minimum levels of energy efficiency or maximum product carbon emissions)	☑		
Contract award criteria or value for money evaluation frameworks (e.g. minimum scores/performance levels under climate- related criteria, preferences for climate or sustainable products)	✓		
Other procurement stage allowances, recommendations or requirements	☑		
Exclusion or Debarment	Grounds		

224. Are there any conditions for the application of exclusion or debarment grounds?
∘ No
• Yes (Describe the conditions, referencing the relevant section/subsection/paragraph of the policy tool) According to Chapter 13, Paragraph 4, a procuring entity may exclude a supplier from participation if it can demonstrate that the supplier has failed to comply with applicable environmental, social, or labor law obligations.
225. To which of the following do the exclusion/debarment grounds relate? Select all that apply.
$\hfill\square$ Absence of convictions/prosecutions for climate and/or environmental offences
□ Requirements linked to climate-responsible business conduct, e.g. adequate supply chain transparency (including Scope 3 GHG emissions inventory), GHG emissions reductions targets, climate-related transition plans, etc.
☐ Poor performance and/or failure to evidence progress on corporate climate and environmental policies
□ Requirements related to past performance, e.g. absence of contracts which have been terminated on climate or environmental grounds
☑ Other (Describe any additional climate-related exclusion grounds, referencing the relevant section/subsection/paragraph of the policy tool) The supplier has failed to comply with applicable environmental, social, or labor law obligations. However, procurement must always be conducted in accordance with the principles of mutual recognition and proportionality, as stipulated in Chapter 4, Paragraph 1, and Chapter 19, Paragraph 2.
Qualification or Selection Criteria
228. Which of the following do the qualification or selection criteria relate to? Select all that apply.
☐ Previous experience related to climate-relevant aspects of the contract
☐ Existence of net zero targets or commitments
☐ Record of climate-related disclosures
☐ Climate-related transition plan in place
☐ Staff training or qualifications linked to climate change mitigation and/or sustainability

☐ Corporate systems or certifications linked to climate change and/or sustainability
☐ Environmental and/or risk-based due diligence procedures
□ Corporate systems or certifications linked to climate change and/or sustainability (e.g. an environmental management system or supply chain management system)
☐ Participation in national or international climate initiatives (e.g.: Race to Zero, SBTi, CDP)
☑ Other <u>The contracting entity can choose based on what is justified by the nature of the procurement.</u>
Life-cycle costing or whole-life costing
Technical specifications
Contract Award Criteria
Other Allowances, Recommendations, or Requirements
Contract Performance
249. Does the policy tool make allowances, recommendations or set requirements at the contract performance stage (e.g. contract clauses, key performance indicators or conditions which must be included to monitor and report on emissions or other metrics)?
No
Allowed and/or recommended
∘ Required

Monitoring and Reporting
252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?
No No
o Allowed and/or recommended
o Required
Standards, Frameworks, and Guidelines

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

	Required	Referenced	Neither required nor referenced
1. Paris Agreement			✓
2. The jurisdiction's			
Nationally Determined Contribution (NDC)			
3. IFRS S1		П	✓
4. IFRS S2	П	П	▼
5. Task Force on Climate- related Financial Disclosures (TCFD)			V
6. GHG Protocol Corporate Accounting and Reporting Standard			☑
7. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard			☑
8. CDP (formerly known as Climate Disclosure Project) reporting framework			☑

✓
✓
☑
V
Ø
☑
☑
Ø
✓

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

Environmental and social considerations have become increasingly important aspects of procurement. However, the regulations in Chapter 4, Paragraph 3, and Chapter 19, Paragraph 3, are

structured in a way that either prevents the imposition of environmental requirements or allows for successful challenges to a procurement on the grounds that such requirements were not imposed.