Oxford Climate Policy Monitor 2024 Survey

Jurisdiction Türkiye

Law firm BTS & Partners

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Source material link(s): :ps://web.archive.org/web/20240823183746/https://www.mevzuat.gov.tr/MevzuatMetin/yonetm 9.5.40880.pdf	ıeli
Which of the following governance domains does this policy tool relate to? Select all that apply	' .
Climate-related disclosure	
Transition planning	
Public procurement	
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)	
Status of the policy tool	
Approved, in force	
Approved, not yet in force	
Other (Please describe)	
·	
Year of (planned) entry into force or year of publication	
<u>24</u>	

10. Does the policy tool have an end date?
No 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 purpose of this policy tool is to determine the implementation procedures and principles of the Green Transformation Support Programme to be implemented in Türkiye in order to support investments aiming at resource-efficient and low-carbon production in line with the circular economy approach, protecting natural resources, contributing to climate and sustainability targets.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. <u>Ministry of Industry and Technology</u>
∘ 2.
○ 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of Ministry of Industry and Technology 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 Ministry is authorised to determine the plan for the call, which is an announcement including the call conditions, information on the application and evaluation processes and the call calendar.

The Ministry is authorised to develop the programme portal, which is an internet-based application, in order to ensure the execution of all processes related to the programme and the provision of information and reporting.

The Ministry may open calls for general or sectoral applications within the scope of the Programme and set conditions and deadlines on the basis of calls.

 Prefer not to answer 	r		
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			
entities			
2. Private companies			
3. Financial institutions			
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 -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified) 12. Sectoral actors	✓		П
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			
		am anyona anly Turkish ra	ident equital companies
-		<u>am covers only Turkish re</u>	sident capital companies
operating in the manufac	turing industry		

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			
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 activities			
Public administration and defense; 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 criteria to identify	entities for	whom or	instances in	which	compliand	e is
mandatory.						

	Sectoral actors (e.g. healthcare,	Other
	defense, utilities, education)	
Minimum number of employees		
(Enter min number of full-time		
employees - FTEs)		
Minimum revenue (Enter		
minimum revenue)		
Minimum assets (Enter		
minimum assets)		
Minimum contract value (Enter		
minimum contract value)		
Entity is headquartered in the		
jurisdiction		
Entities are subjected to	Threshold criteria is to be	Threshold criteria is to be
disclosure or reporting	capital companies resident in	capital companies resident in
requirements	Türkiye operating only in the	Türkiye operating only in the
	manufacturing industry.	manufacturing industry.
8. Can entities for whom complic	ance with the policy tool is mandat	ory opt out of the obligation (e.g
omply or explain)?		

requirements	manufacturing industry.	manufacturing industry.
28. Can entities for whom comcomply or explain)?	npliance with the policy tool is mando	atory opt out of the obligation (e.g
No		
∘ Yes		
30. Does the policy tool exclus entities' operations beyond the	sively apply to entities' domestic oper e jurisdiction?	ations, or does it also apply to
Operations within jurisdiction	on only	
o Operations beyond the juriso	diction	
o Not applicable		
32. What are the sanctions fo	r non-compliance? Select all that app	oly and describe in the text field.
☐ Monetary fine		
\square Restriction on business acti	vities	

□ 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
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) The application process is not complete as this tool has been published very recently.
∘ 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.
As per the Section 5 (Monitoring, Revision and Completion) and Article 12,
(1) For projects with an investment period longer than one year, the monitoring process is carried out following the completion of each calendar year.
(2) The progress of the project is monitored by the Directorate General by assigning an evaluator.
(3) Monitoring of the road map report is also carried out together with the monitoring process of the relevant projects. In the event that there is no project within the scope of the road map report that is currently being carried out depending on the Investment Incentive Certificate, the monitoring process of the road map report is also carried out by the evaluator once a year.
41. Does the policy tool recommend or require periodic impact assessments?
No No
∘ Recommended
o 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
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.
As per Article 3/d, Applications to the green transformation support program are subject to evaluation by institutions that are competent, accredited or authorized in green transformation practices and institutions to be selected from TÜBİTAK MAM (Scientific and Technological Research Council of Turkey Marmara Research Center) and TSE (Turkish Standards Institute).
As per the paragraph 11 of Article 9, the General Directorate of Incentive Implementation and Foreign Capital (TUYSGM) are authorized to take action regarding the applications deemed eligible for support to include the project information and the scope of support that will constitute the basis for the issuance of the Investment Incentive Certificate.
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

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where

capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

The Ministry, Organized Industiral Zones and Union of Chambers and Commodity Exchanges of Türkiye ("TOBB") organize regular trainings. Here is a report regarding a training session organized by Organized Industrial Zones Supreme Organization, TOBB and Ministry of Industry and Technology. https://web.archive.org/web/20240823184832/https://www.haberler.com/ekonomi/osbuk-yesil-vedijital-donusum-destek-programlari-hakkinda-toplanti-duzenledi-17734853-haberi/

Domain-Specific Questions: Transition Planning Questions
Disclosure of Plans and Targets
132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?
∘ No
∘ Recommended
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
∘ No
∘ Recommended
Required
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?
∘ No
○ Recommended
Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.
As per Article 5/6, The achievement of the set project objectives is assessed by comparing baseline and end-state measurement information.
138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?
No No
o Recommended
○ Required

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

	Recommended	Required	No
An absolute emissions	✓		
reduction target			
An intensity-based	✓		
emissions reduction			
target			
A net zero target			
Interim targets (e.g. 2030, 2050)			
Targets covering non- carbon GHG emissions			
A Scope 3 emissions target			
A target derived using a sectoral decarbonization approach			
A level of ambition for emissions reductions (e.g. 80% reduction)			
A baseline year from which progress is measured			
A target timeframe (e.g. by 2040)			
Targets for renewable energy procurement			
Targets for fossil fuel phase down/phase up			
Separate targets for GHG offsets and/or removals			
Targets or goals related to climate adaptation			
Targets or goals related to nature and biodiversity			
Other targets related to sustainability			

141. What is the recommended or required scope of emissions for absolute emissions reduction targets? Select all that apply.□ Scope 1 emissions

☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
✓ Not specified
142. What is the recommended or required scope of emissions for intensity-based reduction targets? Select all that apply.
□ Scope 1 emissions
☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
✓ Not specified
162. Describe and reference the section/subsection/paragraph of the policy tool related to setting other targets.
In the roadmap report, the investor sets one or more project objectives that include concrete and measurable improvements in quantitative or proportional terms for the project for which it has applied.
The project target should be set per unit of production, taking into account the following performance indicators
a) Energy consumption. b) Greenhouse gas emission amount.

- c) Air pollutant emissions.
- d) Carbon footprint.
- d) Water footprint.
- e) Raw material consumption.
- f) Amount of waste.
- g) Water consumption.
- <u>**ğ**</u>) Amount of wastewater.

h) Wastewater pollution load.
<u>i) Amount of input recycled from plant waste.</u>
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan
∘ No
o Recommended
Required

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

	Recommended	Required	Neither recommended nor required	
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)				
Key Performance Indicators (KPIs) for monitoring transition plan implementation				
Updates to the transition plan				
Third-party verification and/or audited accuracy of the transition plan				
Identified methodology for scenario analysis			•	
166. Describe the recommended or required timeframe for the transition plan.				
● 1-10 years				
o 11-20 years				
o 21-30 years				
o 31-40 years				
o 41-50 years				
0.1				

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

As per Article 5/2, the transition plan target should be determined per unit production, taking into account the following performance indicators:

- a) Energy consumption
- b) Greenhouse gas emission amount
- c) Air pollutant emission amount
- d) Carbon footprint

o Other

d) Water footprint

e) Raw material consumption
f) Amount of waste
g) Water consumption
<u>ğ</u>) Amount of wastewater
h) Waste water pollution load
<u>I) Amount of input recycled from plant waste</u>
168. Select the option that best describes the recommended or required frequency of updates to transition plans.
o 0-2 years
o 2-5 years
o 5-10 years
○ 10 or more years
○ Not specified
• Other The investor's requests for revisions to the Investment Incentive Certificate, which includes
the green transformation applications and programs planned to achieve the project's objectives, are
to be submitted through the program portal.
169. Describe the recommended or required updates to transition plans and reference the relevant
section/subsection/paragraph of the policy tool.
As per Article 13, the investor's project objectives and the green transformation practices that the
investor envisages to achieve these objectives and the revision requests for the Investment Incentive
Certificate issued under the programme are made through the programme portal.
Monitoring, Oversight, and Implementation

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

	Recommended	Required	No
Monitor progress in			
implementing their			
transition plan			
Develop financial			
plans for the			
implementation of			
their transition plan			
Integrate climate-			✓
related matters into			
their financial			
accounting			
Incorporate climate			\checkmark
change considerations	_		
into their investment			
decision making			
and/or asset planning			
Incorporate climate			V
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			
177 Describe the obligati	ion to monitor progress in	implementing transition r	alama rafaranaina tha
_	ion to monitor progress in		dans, referencing the
relevant section/subsection	on/paragraph of the policy	/ tool.	
As nor Article 12/1 For no	rojects with an investment	t period langer than one v	ear the monitoring
	*	• • •	
	owing the completion of e		
the roadmap report is also	<u>o carried out together wit</u>	h the monitoring process	of the relevant projects.
F	d C		
Engagement, Lobbying, and Governance			

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

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			\checkmark
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			\checkmark
financial incentives for			
employees and board			
members			
185. Does the policy tool diligence and/or stewards		•	•
No 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			
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			V
Accounting Standards			
Board (SASB)			
Science Based Targets			✓
initiative (SBTi)			
Science Based Targets			\checkmark
initiative (SBTi) Net			
Zero Standard			
European			\checkmark
Sustainability			
Reporting Standards			
(ESRS)			
Other			
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.

Policy Tool Name: Energy Efficiency Law (Enerji Verimliliği Kanunu)

3. Source material link(s): https://web.archive.org/web/20240823201658/https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5627.pdf
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
✓ Climate-related disclosure
☐ Transition planning
✓ Public procurement
5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.
This Law covers the procedures and principles to be applied for increasing and supporting energy efficiency in the production, transmission, distribution and consumption stages of energy, industrial enterprises, buildings, electrical energy generation facilities, transmission and distribution networks and transportation, agriculture and service sectors, improving energy awareness throughout the society, and utilizing renewable energy resources.
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>2007</u>
40.00
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 purpose of this Law is to increase the efficiency in the use of energy resources and energy in
order to use energy efficiently, prevent waste, alleviate the burden of energy costs on the economy and protect the environment.
and protect the environment.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Ministry of Energy and Natural Resources
o 2.
o 3.
o 4.
o 5.

15. To provide contextual information, rate the capacity of Ministry of Energy and Natural Resources 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>The Ministry, through the Energy Efficiency Coordination Board, ensures the implementation, guidance, monitoring, evaluation, planning of the measures to be taken and coordination in the implementation of the obligations under this <u>Law.</u></u>

The Ministry is authorised to reduce the numerical limit values defined for the appointment of an energy manager and the establishment of an energy management unit by up to half and increase them by up to two times.

The Ministry shall put into force a regulation on the issuance of the authorisation certificate, the qualifications to be sought in the institutions and companies to be authorised, the issues regarding the authorisation certificate and the energy manager certificate, and the procedures and principles regarding the authorisations, activities and duties.

o Prefer not to answ	wer		
 Not Applicable 			

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

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

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities 2. Private companies			
3. Financial institutions			
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 -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other	✓		
		<u>ctric power generation fac</u>	<u>ilities, transmission and</u>
<u>distribution networks and</u>	l transportation, agricultu	re and service sectors	

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	⊘		
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	Y		
Accommodation and food service activities	\checkmark		
Information and communication			
Financial and insurance activities			~
Real estate activities			<
Professional, scientific and technical activities			
Administrative and support service activities			∀
Public administration and defense; compulsory social security			
Education			✓
Human health and social work activities	\checkmark		
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 criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction Entities are subjected to disclosure or reporting requirements
28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?
No
∘ Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
Operations within jurisdiction only
o Operations beyond the jurisdiction
Not applicable
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
Monetary fine Pursuant to Article 10, administrative sanctions shall be imposed on natural or legal
persons as a result of the determinations and/or inspections made by those authorised to impose
administrative fines under the law.
□ Restriction on business activities
☑ Voiding or setting aside of contract <u>Pursuant to Article 10, In case of breach of the provisions of</u>
the regulation to be put into force regarding authorisations, the authorisation certificate of the
$\underline{\text{institutions authorised in accordance with the procedures and principles defined in the authorisation}$
agreements shall be cancelled by the General Directorate with the approval of the Board, and the
$\underline{\text{authorisation certificates of the companies shall be cancelled by the institution with which they have}$
<u>made an agreement. Authorised institutions or companies whose authorisation certificates are</u>
cancelled shall not be granted an authorisation certificate for at least five years. The authorisation

agreements made with the companies by the authorised institutions whose authorisation certificate is cancelled shall be reviewed by the General Directorate and the ones that do not meet the conditions defined in the regulation shall be cancelled.
☐ 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
○ 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
o Unknown or prefer not to αnswer

referenced in Question 3), provide a web-archived link to the source material.
Financial constraints limit investments in energy-efficient infrastructure and technologies, as businesses often lack access to affordable financing options. The demand of strong incentives and
support mechanisms, such as subsidies or tax breaks for adopting energy-efficient solutions, reduces
motivation among companies and individuals to prioritize energy efficiency.
37. Have the climate-specific provisions in this instrument ever been enforced?
o No (If relevant, explain)
Yes
20 D : (1
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.
Energy Efficiency in Public Buildings (KABEV), Earthquake Resistance and Energy Efficiency in Public Buildings (KADEV) and Public and Municipal Renewable Energy (KAYE) projects are being implemented by the Ministry of Environment, Urbanisation and Climate Change General Directorate of Construction Affairs (GDoll) for the dissemination of energy efficiency and renewable energy applications in public buildings. https://web.archive.org/web/20240827151903/https://enerji.gov.tr/evced-enerji-verimliligi-kamu-
<u>binalarinda-tasarruf-hedefi</u>

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not

The monitoring systems in place for the implementation and enforcement of the Energy Efficiency
Law are detailed in Article 7 of the document. These systems include:
1. Energy Management: Industrial enterprises are required to appoint an energy manager.
Organized industrial zones must establish an energy management unit to serve enterprises with less
than 1,000 tons of oil equivalent (TEP) energy consumption. Similarly, commercial, service, and public
buildings with a total construction area of at least 20,000 square meters or an annual energy
consumption of 500 TEP or more must appoint an energy manager or obtain services from one. 2. Reporting Requirements: Entities such as industrial enterprises and public institutions
required to have an energy manager must submit reports on energy consumption and related
assessments annually by the end of March to the General Directorate.
3. On-Site Inspections: Industrial enterprises are obligated to allow the General Directorate to
conduct on-site inspections to ensure compliance with the Energy Efficiency Law.
These measures are designed to monitor the implementation of energy efficiency practices and
ensure adherence to the law across various sectors.
41. Does the policy tool recommend or require periodic impact assessments?
41. Does the policy tool recommend of 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.
o 0-2 years
o 2-5 years
o 5-10 years
o 10 or more years
● Not specified
o Other
43. Does the policy tool recommend or require periodic reviews?

No

∘ Recommended
○ Required
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)? • No
Yes
46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.
The primary mechanism for enhancing regulatory coordination with subnational governments in the policy tool lies in the involvement of local administrations (mahalli idareler) in the policy's implementation. The policy tool explicitly includes local administrations within the definition of the "public sector," which is subject to various requirements and regulations throughout the text.
Specifically, Article 7 (Uygulamalar - Implementations) mandates that commercial, service, and public sector buildings exceeding specific size or energy consumption thresholds must appoint an energy manager or procure energy management services. This requirement indirectly involves local governments as they own and manage a significant portion of public buildings. Therefore, they need to comply with these regulations, fostering coordination between the central government and local administrations in implementing energy efficiency measures in public buildings.
Furthermore, the policy tool mandates the establishment of "energy management units" in organized industrial zones to serve industrial enterprises with energy consumption less than 1000 TOE. This requirement can also be seen as a vertical coordination mechanism, as it involves the central government mandating the creation of local units to implement energy efficiency measures.
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.)?

 \circ No

Yes
48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
The policy tool establishes capacity-building initiatives primarily through training programs for
companies and energy managers, public awareness campaigns via television and radio broadcasts,
and the annual Energy Efficiency Week. These initiatives are detailed in Article 6 (Eğitim ve
bilinçlendirme - Education and Awareness) of the policy tool.

Domain-Specific Questions: Disclos	sure Questions	
What is being disclosed?		

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

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			\checkmark
2. GHG emissions offsets or removals			\checkmark
3. GHG emissions reduction targets	✓		
4. Other climate- related targets	\checkmark		
5. Physical climate risk			\checkmark
6. Transition risk			✓
7. Transition plan			✓
Disclosure of Greenhouse Gas (GHG) Emissions Reduction Targets			

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

	Recommended	Required	Neither recommended nor required	
An absolute emissions reduction target				
An intensity-based emissions reduction target				
A net zero target			\checkmark	
Targets covering non- carbon GHG emissions			V	
A Scope 3 emissions target			V	
A target derived using a sectoral decarbonization approach				
Interim targets			$ \checkmark $	
A target timeframe (e.g. by 2040)				
A baseline year from which progress is measured				
A level of ambition for emissions reductions (e.g. 80% reduction)				
68. Does the policy tool recommend or require entities to disclose their progress in achieving their				
emissions reductions targ	jets?			
○ No				
o Recommended				
Required				
69. What is the recommended or required frequency of progress reports regarding the achievement of emissions reductions targets?				

o Yearly

o Every two years

o Every three years

o Every four years
o Every five years
o Every ten years or more
• Other <u>Applicants who reduce their energy and/or carbon intensity or specific energy consumption</u> within the framework of the criteria determined by the Ministry shall be provided with a support payment of up to thirty percent of the energy expenditure for the year determined in the criteria, provided that the funding possibilities are taken into consideration and not exceeding TRY ten million
No prescribed frequency
70. Does the policy tool recommend or require a scope of emissions which should be covered by the absolute emissions reduction target? Select all that apply.
☐ Scope 1 emissions
☐ Scope 2 emissions
□ Scope 3 emissions (relevant or material)
□ Scope 3 emissions (a specified proportion of coverage)
☐ Scope 3 emissions (all)
☑ Not specified
71. Does the policy tool recommend or require a scope of emissions which should be covered by the intensity-based emissions reduction target? Select all that apply.
☐ Scope 1 emissions
☐ Scope 2 emissions
□ Scope 3 emissions (relevant or material)
□ Scope 3 emissions (a specified proportion of coverage)
□ Scope 3 emissions (all)
☑ Not specified

Disclosure of other climate-related targets
84. Which of the following other climate-related targets does the policy tool recommend or require entities disclose? Select all that apply.
✓ Targets for renewable energy procurement (Please reference the section/subsection/paragraph of the policy tool relevant to renewable energy procurement targets)
☐ Targets for fossil fuel phase down/phase out (Please reference the section/subsection/paragraph of the policy tool relevant to fossil fuel phase down/phase out)
$\hfill\square$ Targets or goals related to climate adaptation (Please reference the section/subsection/paragraph of the policy tool relevant to climate adaptation)
☐ Targets or goals related to nature and/or biodiversity (Please reference the section/subsection/paragraph of the policy tool relevant to nature and/or biodiversity)
\Box Targets or goals related to just transition (Please reference the section/subsection/paragraph of the policy tool relevant to just transition)
☐ Other targets (Please reference the section/subsection/paragraph of the policy tool relevant to other targets)
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			✓ V
opportunities			
2. Remuneration			
based on achieving			
climate-related goals			
3. Taxonomies			V
4. Capital allocation			
and/or expenditure			
plans (in the context of			
climate change) 5. Due diligence			✓
			✓
6. Assumptions and Dependencies			
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)			
11. Asset planning or			~
ownership in the			
context of climate			
change 12. Sectoral			✓
investment policies			
13. Climate-related			✓
lobbying and/or policy			
engagement			
14. Locked-in			✓
emissions or			
information on			

emissive assets with			
long lifespans			
15. Dirty asset			
divestiture			
16. Nature-related			
impacts			
17. Just transition			
indicators			
Standards, Frameworks, and Guidelines			

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

	Required	Referenced	Neither required nor referenced
1. IFRS S1			\checkmark
2. IFRS S2			\checkmark
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)			
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			✓

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Additional Important Information
128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
Additional Important Information
197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. 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 No
o Allowed and/or recommended
o Required

202.	Does the	policy	tool set	taraets in	relation [.]	to climate-c	alianed	procurement?	Select all	that	/lagp	/

	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 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 other climate-aligned procurement targets)			
Other Text:			
Procurement Cycle			

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

	Allowed/	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 publication point?
o No
Yes (Describe) <u>Inventories and future projections revealing the development of energy efficiency in industrial enterprises and buildings on the basis of region and sector throughout the country are prepared and published by the Directorate General of Electrical Power Resources Survey and Development Administration in cooperation with the authorized institutions, and annual reports containing its own determinations and evaluations regarding the public sector are prepared and published by the Directorate General.</u>
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
o Allow and/or 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			
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			
Contract Performance			

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.
As per Additional Article 1/5, the procedures and principles regarding the tender procedures and principles to be applied in the works to be carried out, penal conditions to be applied in case of non-compliance with the commitment, determination of reference values based on savings calculations, economic and technical analyses based on the contract, monitoring and verification activities to be carried out during the contract, payments to be made in accordance with energy performance contracts, minimum contract provisions and other issues shall be determined by the President.
Monitoring and Reporting
252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?
∘ 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) <u>As per Article 3/g, within the framework of the authorisation agreement, the professional chambers and</u>

249. Does the policy tool make allowances, recommendations or set requirements at the contract

universities authorised by the General Directorate with the approval of the Board to carry out
training, authorisation and monitoring activities are defined as Authorised Institutions.
254. Are targeted entities recommended or required to monitor and/or report any of the following data? Select all that apply.
\square Adoption of a climate-aligned and/or environmentally sustainable procurement plan or policy
$\hfill\square$ 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
☐ Climate impact or outcomes of tenders/contracts
□ Other
258. Is it allowed, recommended or required that monitoring and reporting data be published?
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			✓
4. IFRS S2			\checkmark
5. Task Force on Climate-			\checkmark
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			V
Procurement			
Implementation Guidelines			
15. OECD MAPS -			
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			\checkmark		
Development Bank Green					
Procurement Guidelines					
19. EDBR Project			\checkmark		
Requirements/Environmental					
and Social Action Plan					
20. World Bank			\checkmark		
Environmental and Social					
Framework					
21. Other			✓		
Additional Important Information					

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

Policy Tool Name: Climate Change Adaptation Strategy And Action Plan (2024-2030) (İklim Değişikiliğine Uyum Stratejisi ve Eylem Planı 2024-2030)

3. Source material link(s): https://web.archive.org/web/20240824120027/https://iklim.gov.tr/db/turkce/dokumanlar/iklim-degisikligine8230-3121-20240321164752.pdf
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
☐ Climate-related disclosure
✓ Transition planning
☐ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
☐ Head of state and/or government
☐ Independent regulatory or supervisory body
□ Legislature
□ Judiciary
✓ Ministry/Department/Agency
☐ Other (Please describe)
7. Status of the policy tool
Approved, in force
o Approved, not yet in force
o Other (Please describe)
9. Year of (planned) entry into force or year of publication
<u>2024</u>

10. Does the policy tool have an end date?
o No
Yes
11. What is the anticipated end year of the policy tool?
2030
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
This tool aims to present a roadmap on climate response covering the period until 2030 and includes the relevant strategies and action plans in this regard. Built on a scientific basis, it offers a comprehensive approach by bringing together institutional policies, expert views, and GHG reduction needs
The Strategy and Action Plan includes 49 strategies and 260 actions covering GHG reduction policies in energy, industry, buildings, transport, waste, agriculture, and land use, land use change and forestry (LULUCF) sectors as well as in areas of carbon pricing mechanisms and just transition. This Strategy and Action Plan must be seen as a milestone for our country's combat against climate change and implemented through strong cooperation among public and private sectors, NGOs, and individuals
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
1. <u>Ministry of Environment, Urbanization and Climate Change</u>
2. <u>Directorate of Climate Change</u>
o 3.
o 4.

o 5.
15. To provide contextual information, rate the capacity of Ministry of Environment, Urbanization and Climate Change 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) Following the announcement of our 2053 Net Zero Emission Target, Türkiye's first Climate Council was held by the Ministry of Environment, Urbanisation and Climate Change between 21-25 February 2022 in order to determine the building blocks of our country's long-term roadmap for climate change with all stakeholders. Approximately 5000 people from various stakeholder groups including public, private sector, universities, NGOs and students participated in the Council. After the Council, a road map guiding Turkey's long-term climate change policies was determined with a total of 217 recommendations, 76 of which were prioritised. In this context, critical decisions that directly or indirectly support adaptation to climate change were taken, particularly the decisions of the Adaptation to Climate Change Commission. These decisions taken at the Council form the basis for Türkiye's policy and strategy documents and legislative work on climate change. Within the scope of the decision 'Adaptation actions of sectors at national, regional and local scales should be determined, implemented and monitored by conducting climate change impact, vulnerability and risk analyses.', preparatory work for the Climate Change Adaptation Strategy and Action Plan for 2030 has started.
o Prefer not to answer
o Not Applicable

- 16. To provide contextual information, rate the capacity of Directorate of Climate Change 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) With the 'Presidential Decree on the Organisation of the Presidency' dated 29/10/2021 and numbered 85 (Official Gazette 29/10/2021-31643), the duties of 'determining policies, strategies and actions at national and international level within the scope of Türkiye's efforts to combat and adapt to climate change, carrying out negotiation processes, ensuring coordination with institutions and organisations' were assigned to the Presidency of Climate Change.

In this context, the preparation of the Climate Change Adaptation Strategy and Action Plan for the years 2024-2030 was initiated within the scope of the 'Strengthening Adaptation to Climate Change in Türkiye Project' financed by the European Union and the Republic of Türkiye and implemented by the Ministry of Environment, Urbanisation and Climate Change and the United Nations Development Programme (UNDP). In this direction, Climate Change Adaptation Strategy and Action Plan 2024-2030, which sets out the strategies and actions until 2030, has been prepared with the vision of 'A more resilient, more sustainable, greener Türkiye in economic, social and ecological terms to ensure the preparedness and adaptation of the inhabitants, public and private sector institutions in Türkiye against the impacts of climate change.'

Prefer not to answer
Not Applicable

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

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

	Mandatory	Voluntary	Not targeted
1. Publicly-traded	V		
entities			
2. Private companies			
3. Financial institutions	✓		
4. Small and medium-	✓		
sized enterprises			
5. State-owned	\checkmark		
companies			
6. Not-for-profit	\checkmark		
organizations			
7. Government	✓		
agencies and/or			
departments			
(supranational)			
8. Government	\checkmark		
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	✓		
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors	✓		
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

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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			
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			
activities			
Public administration			✓
and defense;			
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 criteria to identify entities for whom or instances in which compliance is mandatory.

Pu Priv Fina Sma Stat Not- Gover Gove Gove Gove Gove Gove Gove Not- No
tra pani insti de es tutio de es tutio ns
de d ent itie s s size es es es es es es es es es es es es es
d ent itie s size es es es es es es es es es es es es es
ent itie s size d ente rpris es es r depar depa depa depa re, rtme rtme rtme rtme rtme rtme nts nts nts nts nts nts nts nts nts nts
itie s ente rpris es es es es es es es es es es es es es
s ente rpris es (supr anati onal) rtme rtme rtme rtme nts nts nts nts nts nts nts nts nts nts
rpris es (supr anati onal) s (nati (regi (loca (uns utilit pecif ies, ied) edu cati onal) n, ty, provi distri nce, regio muni n, cipali metr ty, opoli tan regio n)
es (supr anati onal) (regi (loca (uns pecif ies, onal) onal I - pecif ies, ied) edu cati onal, ty, provi distri nce, ct, regio muni n, cipali metr ty, opoli city) tan regio n)
anati onal) onal l - pecif ies, edu cati onal) onal l - pecif ies, edu cati on) onal l - e.g. state coun ty, provi distri nce, regio muni n, cipali metr ty, opoli tan regio n)
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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

 $\circ \, \mathsf{Yes}$

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
□ 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
∘ Average
Above average
○ Not applicable
Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
Average
Above average
o Not applicable
o Unknown or prefer not to answer
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
The extent to which compliance has been prioritized varies significantly across sectors. Each industry
has its own set of challenges and regulatory demands, leading to different levels of emphasis on compliance. Some sectors have integrated compliance as a core component of their operations, while
others may not yet view it with the same level of urgency, depending on the specific risks and
regulatory pressures they face.
37. Have the climate-specific provisions in this instrument ever been enforced?
• No (If relevant, explain) The policy tool aims to incorporate climate adaptation criteria into green public procurement, and the text mentions that the relevant guidelines and regulations are still under development or being updated. Therefore, it is unlikely that the climate-specific provisions have been enforced yet.
∘ 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.
As per Section 1.4. titled "Monitoring and Evaluation, monitoring and evaluation are critical steps in
ensuring the long-term success of climate change adaptation action plans. The monitoring process
plays two key roles:
Tracking the performance of actions included in the plan
 Determining whether the planned outcomes and the results from adaptation actions are
being achieved
A successful monitoring and evaluation process plays an important role in enhancing the
effectiveness of actions and ensuring accountability. A well-structured monitoring system can also
help secure continuous support and any additional funding that may be necessary for the actions. In
this context, an online monitoring and evaluation system will be established to oversee the
implementation of the Climate Change Adaptation Strategy and Action Plan. Under the National
Climate Change Adaptation Strategy and Action Plan, the institutions responsible for each action will
enter the progress data for the previous year into the online monitoring system, which will be
activated between January 1 and March 31 each year. Based on the information entered into the
system, annual monitoring and evaluation reports will be prepared by the Ministry of Environment,
Urbanization, and Climate Change, Climate Change Directorate, with contributions from the main
responsible institutions in each sector, by no later than June 30 each year. The recommendations and
necessary steps included in the monitoring and evaluation report will be discussed in the Working
Groups of the Climate Change and Adaptation Coordination Committee. The annual evaluation
report, prepared under the coordination of the Climate Change Directorate, will be submitted to the
Climate Change and Adaptation Coordination Committee by December 31 of the monitoring year.
Individual revisions to the action plan may be made as needed.
41. Does the policy tool recommend or require periodic impact assessments?
41. Does the policy tool recommend of require periodic impact assessments?
∘ No
Recommended
• 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

Yes
○ No
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.)?
o Other
 Not specified
o 10 or more years
o 5-10 years
o 2-5 years
● 0-2 years
44. Select the option that best describes the frequency of the recommended or required periodic reviews.
o Required
Recommended
○ No
43. Does the policy tool recommend or require periodic reviews?
○ Other
○ Not specified
○ 10 or more years
∘ 5-10 years
o 2-5 years

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 policy tool envisages comprehensive cooperation with many institutions and organizations involved to achieve each specific target set in the document. Local administrations and municipalities are assigned with many tasks, from preventing, monitoring and controlling land/habitat change and air, water, soil, plastic and noise pollution that harm biodiversity tomaking vehicle, bicycle and pedestrian roads and all public transportation (rail, bus, sea transportation) infrastructures in cities resilient to climate change-induced risks.
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
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.
Providing the necessary coordination, training and awareness-raising activities are included in order
to achieve the strategic objectives given on the basis of each sector. The policy tool also envisages
forming working groups. The recommendations to be included in the monitoring and evaluation
reports and the steps to be taken shall be discussed in the Working Groups of the Climate Change and Adaptation Coordination Board.

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
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
∘ No
Recommended
o Required
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?
∘ No
o Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.
The relevant section for monitoring progress in achieving targets is found under Section 1.4: Monitoring and Evaluation. This section is dedicated to outlining the processes and methodologies for tracking the implementation of the climate change adaptation strategies and action plans. It emphasizes the importance of continuous monitoring and periodic evaluation to ensure that the set
targets are being met and that necessary adjustments can be made to stay on course.
138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?
∘ No
Recommended
o Required
139. What is the recommended or required frequency of progress reports related to the achievement
of targets?
∘ Yearly
o Every two years
o Every three years
o Every four years
o Every five years
o Every ten years or more
○ Other
No prescribed frequency

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

	Recommended	Required	No
An absolute emissions		⊘	
reduction target			
An intensity-based		\checkmark	
emissions reduction			
target			
A net zero target	✓		
Interim targets (e.g. 2030, 2050)	\checkmark		
Targets covering non- carbon GHG emissions			~
A Scope 3 emissions target			
A target derived using a sectoral decarbonization approach			
A level of ambition for emissions reductions (e.g. 80% reduction)			
A baseline year from which progress is measured	>		
A target timeframe (e.g. by 2040)	>		
Targets for renewable energy procurement			
Targets for fossil fuel phase down/phase up			~
Separate targets for GHG offsets and/or removals			~
Targets or goals related to climate adaptation			
Targets or goals related to nature and biodiversity			
Other targets related to sustainability			Y

141. What is the recommended or required scope of emissions for absolute emissions reduction targets? Select all that apply.
□ Scope 1 emissions

☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
✓ Not specified
142. What is the recommended or required scope of emissions for intensity-based reduction targets? Select all that apply.
☐ Scope 1 emissions
☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
✓ Not specified
143. Does the policy tool recommend or require a scope of emissions which should be covered by the net zero target? Select all that apply.
☐ Scope 1 emissions
☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
✓ Not specified
144. What is the recommended or required year for the net zero target (e.g. net zero by)?
o Between 2030 and 2035

o Between 2036 and 2040
o Between 2041 and 2045
o Between 2046 and 2050
o Between 2051 and 2060
o Between 2061 and 2070
○ Other
Not specified
145. What is the recommended or required year for interim targets?
o 2031-2040
o 2041-2050
o Other
○ Not specified
146. What is the recommended or required level of ambition for interim targets?
o Reduction between 1-25%
Reduction between 26-50%
o Reduction between 51-75%
○ Reduction of over 76%
○ Other
○ Not specified
148. For which of the following sectors are entities recommended or required to develop targets derived using a sectoral decarbonization approach? Select all that apply.
✓ Power generation

☑ Industry
✓ Transport Services
☐ Services/Commercial buildings
Other City, Water Resources Management, Agriculture and Food Security, Biological Diversity and
Ecosystem Services, Public Health, Energy, Tourism and Cultural Heritage, Social Development,
<u>Disaster Risk Reduction, Horizontal cutting actions</u>
□ None specified
140. Does the policy tool recommend or require torrects derived using a costoral decarbonization
149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?
No
o Recommended
o Required
151. What is the recommended or required baseline year from which progress is to be measured?
o 1990-2000
o 2001-2005
o 2006-2010
o 2011-2015
o 2016-2020
• Other The document frequently uses the year 1990 as the baseline for comparison and tracking progress
152. Are entities recommended or required to disclose the methodologies by which they select baseline years?
No
∘ Yes

153. What is the recommended or required timeframe for targets (e.g. by 2050, 2060)?
o Between 2030 and 2035
o Between 2036 and 2040
o Between 2041 and 2045
o Between 2046 and 2050
o Between 2051 and 2060
o Between 2061 and 2070
● Other by 2030
 Not specified
159. Describe and reference the section/subsection/paragraph of the policy tool related to climate adaptation targets.
13.5: Cross-cutting Issues: This subsection could include general adaptation strategies applicable across different sectors and discuss the importance of setting targets to enhance resilience against climate impacts
162. Describe and reference the section/subsection/paragraph of the policy tool related to setting other targets.
In summary, the Ministry is tasked with plant and animal production and food safety, protection of
soil, water resources, forests and biodiversity, raising awareness of farmers, regulation of agricultural markets, farmer training, etc.
It is stated also stated that the government's efforts and actions to address the growing challenges
of degraded ecosystems, biodiversity loss, climate change, increased frequency of extreme weather
events, Ecosystem-Based Disaster Risk Reduction and Nature-Based Solutions should be
implemented within the framework of the adaptation plan.

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
∘ No
o Required

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

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

166. Describe the recommended or required timeframe for the transition plan.
● 1-10 years
o 11-20 years
○ 21-30 years
o 31-40 years
o 41-50 years
○ Other

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

- 0-2 years
- o 2-5 years
- o 5-10 years
- \circ 10 or more years

o Not specified
o Other
169. Describe the recommended or required updates to transition plans and reference the relevant section/subsection/paragraph of the policy tool.
The annual assessment report, prepared under the coordination of the Climate Change Directorate, will be submitted to the Climate Change and Adaptation Coordination Board by December 31 of the monitoring year. Based on needs, individual revisions to the action plan may be possible. 1.4: Monitoring and Evaluation discuss the frequency and conditions under which the transition plan should be reviewed and updated.
170. Describe the recommendation or requirement to undertake third-party verification and/or audited accuracy of the transition plan and reference the relevant section/subsection/paragraph of the policy tool.
The annual assessment report, prepared under the coordination of the Climate Change Directorate, will be submitted to the Climate Change and Adaptation Coordination Board by December 31 of the monitoring year. Based on needs, individual revisions to the action plan may be possible. In 1.4: Monitoring and Evaluation that discuss the role of third-party assessments in validating the progress
and accuracy of the transition plan.
Monitoring, Oversight, and Implementation

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

	T	T	T
	Recommended	Required	No
Monitor progress in			
implementing their			
transition plan			
Develop financial		\checkmark	
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			

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

Section: Monitoring and Evaluation

Subsection: Implementation Progress Monitoring

Paragraph: The policy tool mandates that entities must monitor and report on their progress in implementing their transition plans. This involves regular tracking of the plan's milestones and overall effectiveness. The Climate Change Directorate is responsible for overseeing this process and ensuring that entities comply with the reporting requirements. The findings from these monitoring activities are used to assess.

referencing the section/subsection/paragraph of the policy tool.	
Engagement, Lobbying, and Governance	

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

	Recommended	Required	No		
Value chain			✓		
engagement					
Investor engagement			V		
Consumer			lacksquare		
engagement					
Policy engagement			lacksquare		
and lobbying practices					
Corporate governance					
structure for transition					
and verification					
Climate-related					
financial incentives for					
employees and board					
members			<u> </u>		
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? One Recommended Required					
190. Describe the obligati	ion to the alian targets an	d/or transition plans with	corporate governance		
190. Describe the obligation to the align targets and/or transition plans with corporate governance structures for transition and verification, referencing the relevant section/subsection/paragraph of the					
policy tool.					
policy tool.					
Section 13: "Yatay Kesen Konular" ("Cross Cutting Issues")					
Subsection 13.4: "Yatay Kesen Konular ile İlgili Paydaşlar" ("Stakeholders Concerned with Cross-					
cutting Issues")		•			
Paragraph: This section discusses the integration of governance structures into the transition and					
verification processes, ensuring that the corporate governance framework includes specific provisions					
·	•	-	ciades specific brovisions		
for managing and overseeing transition plans and their verification.					

192. Describe and reference the section/subsection/paragraph of the policy tool relevant to the use of due diligence and/or stewardship to achieve targets and/or implement transition plans.

Stando	ards, Fr	amework	cs, and Guide	elines		

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			
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			✓
International Integrated Reporting			
Framework			
Global Reporting			
Initiative (GRI)			
Sustainability		П	✓
Accounting Standards			
Board (SASB)			
Science Based Targets			V
initiative (SBTi)			
Science Based Targets			✓
initiative (SBTi) Net			
Zero Standard			
European			✓
Sustainability			
Reporting Standards			
(ESRS)			
Other			
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.

Policy Tool Name: Regulation On Environmental Inspection(Çevre Denetimi Yönetmeliği)

3. Source material link(s): https://web.archive.org/web/20240824091018/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=38 696&MevzuatTur=7&MevzuatTertip=5
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 No
∘ Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
The purpose of this Regulation is to establish the procedures and principles for inspections of facilities or activities conducted to protect the environment under Environmental Law No. 2872 including the qualifications of inspection personnel, the detection of violations, and the application of administrative sanctions.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Ministry of Environment and Urbanisation
© 2. <u>Provincial Directorate of Environment and Urbanisation</u>
○ 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of Ministry of Environment and Urbanisation 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 Ministry is fully authorised to carry out the process of collecting and evaluating the information on the facilities or activities in an impartial manner in order.

to control the compliance of the facilities or activities with the Environmental Law No. 2872 and the

legislation enacted on the basis of this Law, to record the findings, to report them when necessary and to notify the authority authorised to issue administrative sanctions in case of non-compliance.
o Prefer not to answer
o Not Applicable
16. To provide contextual information, rate the capacity of Provincial Directorate of Environment and Urbanisation to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
 3- High Capacity (Please explain) The Provincial Directorates are fully authorised to carry out the process of collecting and evaluating the information on the facilities or activities in an impartial manner in order to control the compliance of the facilities or activities with the Environmental Law Note 2872 and the legislation enacted on the basis of this Law, to record the findings, to report them when necessary and to notify the authority authorised to issue administrative sanctions in case of non-compliance. Prefer not to answer Not Applicable

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

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

	Mandatory	Voluntary	Not targeted	
1. Publicly-traded	Mundatory	· ·		
entities				
2. Private companies				
3. Financial institutions	✓			
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 -				
e.g., county, district,				
municipality, city)				
11. Government	✓			
agencies and/or				
departments				
(unspecified)				
12. Sectoral actors				
(e.g., healthcare,				
defense, utilities,				
education)				
13. Other	✓			
13. Other Text:All sources of pollution, violations, facilities and activities falling within the scope of the				

defense, utilities,	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
education)			
13. Other	\checkmark		
13. Other Text:All sources	of pollution, violations, fo	acilities and activities fallin	ng within the scope of the
orovisions of the Environr	mental Law and related le	gislation are subject to ins	spection.

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			
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 activities			
Public administration and defense; 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 criteria to identify entities for whom or instances in which compliance is mandatory.

	Publ icly- trad ed entit ies	Priv ate com pani es	Fina ncial insti tutio ns	Sma II and med ium- size d ente rpris es	Stat e- own ed com pani es	Not- for- profi t orga niza tions	Gov ernm ent agen cies and/ or depa rtme nts (supr anati	Gov ern men t age ncie s and/ or dep artm ents	Gov ern men t age ncie s and/ or dep artm ents	Gov ern men t age ncie s and/ or dep artm ents	Gov ern men t age ncie s and/ or dep artm ents	Sect oral acto rs (e.g. heal thca re, defe nse, utiliti es,	Oth er
							onal)	(nati onal)	(regi onal - e.g. stat e, prov ince, regi on, metr opoli tan regi on)	(loca l - e.g. coun ty, distr ict, mun icipa lity, city)	(uns pecif ied)	educ atio n)	
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ents	fallin	fallin	fallin	fallin	fallin	fallin	fallin	fallin	fallin	fallin	fallin	fallin	fallin
	g	g	g	g	g	g	g	g	g	g	g	g	g
	with	with	with	with	with	with	withi	with	with	with	with	with	with
	in	in	in	in	in	in	n the	in	in	in	in	in	in
	the	the	the	the	the	the	scop	the	the	the	the	the	the
	scop	scop	scop	scop	scop	scop	e of	scop	scop	scop	scop	scop	scop
	e of	e of	e of	e of	e of	e of	the	e of	e of	e of	e of	e of	e of
	the	the	the	the	the	the	provi	the	the	the	the	the	the
	prov	prov	prov	prov	prov	prov	sion	prov	prov	prov	prov	prov	prov
	ision	ision	ision	ision	ision	ision	s of	ision	ision	ision	ision	ision	ision
	s of	s of	s of	s of	s of	s of	the	s of	s of	s of	s of	s of	s of
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	men tal	men tal	men tal	men tal	men tal	men tal	Law and	men tal	men tal	men tal	men tal	men tal	men tal
	Law	Law	Law	Law	Law	Law	relat	Law	Law	Law	Law	Law	Law
	and	and	and	and	and	and	ed	and	and	and	and	and	and
	relat	relat	relat	relat	relat	relat	legisl	relat	relat	relat	relat	relat	relat
	ed	ed	ed	ed	ed	ed	ation	ed	ed	ed	ed	ed	ed
	legis	legis	legis	legis	legis	legis	are	legis	legis	legis	legis	legis	legis
	latio	latio	latio	latio	latio	latio	subj	latio	latio	latio	latio	latio	latio
	n	n	n	n	n	n	ect	n	n	n	n	n	n
	are	are	are	are	are	are	to	are	are	are	are	are	are
	subj	subj	subj	subj	subj	subj	insp	subj	subj	subj	subj	subj	subj
	ect	ect	ect	ect	ect	ect	ectio	ect	ect	ect	ect	ect	ect
	to	to	to	to	to	to	n,	to	to	to	to	to	to
	insp	insp	insp	insp	insp	insp	with	insp	insp	insp	insp	insp	insp
	ectio	ectio	ectio	ectio	ectio	ectio	no three	ectio	ectio	ectio	ectio	ectio	ectio
	n,	n,	n,	n,	n,	n, with	thres	n,	n,	n,	n,	n,	n,
	with	with no	with	with	with no	with	hold s	with	with	with	with	with	with no
	no thre	thre	no thre	no thre	thre	no thre	stipu	no thre	no thre	no thre	no thre	no thre	thre
	shol	shol	shol	shol	shol	shol	lated	shol	shol	shol	shol	shol	shol
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	ed.	ed.	ed.	ed.	ed.	ed.		ed.	ed.	ed.	ed.	ed.	ed.
28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?													
No													
o Yes													
30. Doe							s' domes	stic ope	erations	, or doe	s it also	apply	to
Oper	ations	within j	urisdict	ion 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 Fine of TRY 464,585 for disposing of waste on soil in violation of relevant regulations. Fine ranging from TRY 433,018 to TRY 1,732,078 for those who collect, transport, temporarily or interim store, recover, recycle, recycle, reuse or dispose of waste in violation of limitations stipulated in relevant regulations, and TRY 1,443,397 for importing waste. Fine of TRY 4,810 for polluting public places. Fine of TRY 38,721,523 for exporting or transiting hazardous wastes without proper notification. Fine ranging from TRY 1,936,005 to TRY 19,360,712 for those who collect, separate, temporarily and interim store, recycle, reuse, transport, package, label, dispose of hazardous wastes in violation of relevant regulations and failing to close hazardous waste facilities properly. Fine ranging from TRY 1,936,005 to TRY 19,360,712 for Those who produce, process, import and export, transport, store, use, package, label, sell and offer for sale hazardous chemicals and goods containing these chemicals in violation of relevant regulations.
- Restriction on business activities <u>Facilities or activities causing pollution are required to halt pollution</u>, take necessary measures to mitigate its effects, and correct any activities violating prohibitions. If inspections reveal non-compliance with the law's prohibitions or obligations, an administrative fine is imposed, followed by a time period for correction. If the facility or activity fails to comply within the given time, its operations may be partially or completely suspended, either temporarily or indefinitely, depending on the violation's severity. In cases where pollution threatens public health, operations will be suspended immediately, and the Ministry of Health will be notified.

□ Voiding or setting aside of contract
☐ Exclusion from government contracts
☐ Award of damages or compensation
☐ Penalty for senior managers
Criminal penalties If the violation constitutes a crime pursuant to the Turkish Criminal Code no. 5237 and other laws, a criminal complaint shall be filed with the Public Prosecutor's Office for investigation.
□ 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
o Average
Above average
o Not applicable
o Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
In 2023, a total of 53,782 environmental inspections were carried out, 136 by the central organization of the Ministry of Environment, Urbanization and Climate Change and 53,646 by the Provincial Directorates of Environment, Urbanization and Climate Change.
https://web.archive.org/web/20240823055805/https://webdosya.csb.gov.tr/db/ced/icerikler/2023_cevre_denet-mstat-st-kler1-20240605104811.pdf
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.
In 2023, a total of 53,782 environmental inspections were carried out, 136 by the central organization of the Ministry of Environment, Urbanization and Climate Change and 53,646 by the Provincial
<u>Directorates of Environment, Urbanization and Climate Change.</u> https://web.archive.org/web/20240823055805/https://webdosya.csb.gov.tr/db/ced/icerikler/2023_cev
re_denet-mstat-st-kler1-20240605104811.pdf
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.
There are several inspection systems in place, stipulated in the Regulation.
• Environmental Information Systems: Software created by the Ministry for the implementation,

monitoring, or inspection of obligations defined in the law.

annually or at any desired period and may be amended when necessary.
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.
As per Article 7, the Ministry of Environment, Urbanization and Climate Change's units authorized to inspect facilities or activities are the General Directorate of Environmental Impact Assessment, Permit and Inspection, the General Directorate of Environmental Management, the General Directorate of Nature Conservation, and the Provincial Directorates.
Aerial environmental inspection team is assigned by the highest authority of the unit responsible for inspections within the central or provincial organization of the Ministry.
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
∘ No
Yes

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

As per Article 8, an environmental inspection team is appointed by the highest authority of the unit responsible for inspections within the Ministry's central or provincial organization. The environmental

inspection team consists of at least two environmental inspectors in most cases. Environmental inspector candidates may also be included in the environmental inspection team. The environmental inspector candidates in the team sign the inspection report as observers.

The Ministry also provides training programs for environmental inspectors to ensure they have the necessary knowledge and skills for performing inspections effectively. Environmental inspectors must complete the training and any additional requirements specified by the Ministry before performing inspections independently.

Persons designated to report violations of the Environmental Law No. 2872 and the regulations promulgated pursuant to this Law to the Ministry are "environmental volunteers", who also play an important role in implementation.

Domain-Specific Questions: Disclosure Questions	
What is being disclosed?	

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

	Recommended	Required	Neither recommended
		·	nor required
1. Greenhouse gas (GHG) emissions			
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 Physical Ri	sk		
·			
86. What types of physic	al risk must be disclose	ed?	
oo. What types of physic	ar risk mast be disclose	ca.	
□ To company			
To society (double mat	eriality)		
87. What is the materialit	:y standard for the disc	closure of physical ris	sk?
o Self-assessed material	risk		
o Externally-defined mate	erial risk		
Other (Describe) Inspec	ction teams under the	Ministry of Environm	ent, Urbanization and Climate
· · · · · · · · · · · · · · · · · · ·			mental inspection plans, in which
• • • • • • • • • • • • • • • • • • • •		•	e classified by risk assessment
·			d in cooperation with the Ministry
· · · · · · · · · · · · · · · · · · ·			
	·		nal, regional or provincial scale
•	•		sary. Immediate inspections
		nts or when deemed	necessary, as well as at times of
complaints and denuncia	<u>tions.</u>		

88. Are entities recommended or required to disclose the results of climate risk-related stress tests that are related to physical climate risk?
No No
∘ Recommended
o Required
89. Are entities recommended or required to disclose their methodology for scenario analysis with relation to physical risk?
No No
∘ Recommended
∘ Required
90. Are risk assessments of physical risk recommended or required to be third-party verified?
∘ No
○ Recommended
Required
Other disclosures

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

	Required	Recommended	Neither recommended nor required
1. Climate-related			✓ V
opportunities			
2. Remuneration			
based on achieving			
climate-related goals			
3. Taxonomies			V
4. Capital allocation			
and/or expenditure			
plans (in the context of			
climate change) 5. Due diligence			✓
			✓
6. Assumptions and Dependencies			
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)			
11. Asset planning or			~
ownership in the			
context of climate			
change 12. Sectoral			✓
investment policies			
13. Climate-related			✓
lobbying and/or policy			
engagement			
14. Locked-in			✓
emissions or			
information on			

emissive assets with							
long lifespans							
15. Dirty asset			\checkmark				
divestiture							
16. Nature-related			\checkmark				
impacts							
17. Just transition			\checkmark				
indicators							
Standards, Frameworks, and Guidelines							

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

	Required	Referenced	Neither required nor referenced
1. IFRS S1			\checkmark
2. IFRS S2			\checkmark
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)			
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			✓

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

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

<u>None</u>

Policy Tool Name: Republic of Türkiye Hydrogen Technologies Strategy and Roadmap (Türkiye Hidrojen Teknolojileri Stratejisi ve Yol Haritası)

3. Source material link(s): https://web.archive.org/web/20240823161643/https://enerji.gov.tr//Media/Dizin/SGB/en/HSP_en/ETKB_Hydrogen_T_Strategies.pdf
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
☐ Climate-related disclosure
✓ Transition planning
☐ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
☐ Head of state and/or government
□ Independent regulatory or supervisory body
□ Legislature
☑ 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>2023</u>

10. Does the policy tool have an end date?
∘ No
● Yes
11. What is the anticipated end year of the policy tool?
2053
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.
its potential contribution to the sustainable energy future. The aim is to create a carbon zero economy model using hydrogen in line with our economic development and 2053 net zero carbon emission targets. To achieve this aim, "Türkiye Hydrogen Technologies Strategy and Roadmap" has been developed.
It is known that the energy sector, which is an emission-intensive sector, will be one of those that will be most affected by the "Paris Agreement", which constitutes the framework of the post-2020 climate change regime and was published in the Official Gazette on 7 October 2021. In this context, Republic of Türkiye is determined to use its energy resources effectively, efficiently and in a way that will have the least possible impact on the environment, within the framework of sustainable development goals.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. <u>Ministry of Energy and Natural Resources</u>
o 2.
∘ 3.
o 4.
o 5.

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

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

	Mandatory	Voluntary	Not targeted
1. Publicly-traded		✓	
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-		\checkmark	
sized enterprises			
5. State-owned		✓	
companies			
6. Not-for-profit			
organizations			
7. Government		\checkmark	
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		✓	
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			✓
13. Other	Ш	Ш	

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			\checkmark
Mining and quarrying	✓		
Manufacturing	✓		
Electricity, gas, steam, and air conditioning supply	Y		
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			\checkmark
Professional, scientific and technical activities			«
Administrative and support service activities			
Public administration and defense; 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			
28. Can entities for whom comply or explain)?	compliance with the poli	cy tool is mandatory opt c	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 jurisa	diction only		
o Operations beyond the	jurisdiction		
o Not applicable	o Not applicable		
32. What are the sanction	ns for non-compliance? Se	elect all that apply and de	scribe in the text field.
☐ Monetary fine			
☐ Restriction on business	activities		
☐ Voiding or setting aside	e 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
Average
Above average
o Not applicable
o Unknown or prefer not to answer
34. Provide supplemental explanation of your assessment of the associated costs of compliance. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
It is stated that Türkiye has a great green hydrogen production potential due to its high renewable energy potential and lower costs of installing renewable energy-based power plants compared to Europe. Hence, Türkiye is considered to be a strong player in the global hydrogen market. Considering its potential in solar and wind power and especially low PV installation costs, it is clear that Türkiye will achieve further growth in renewable energy. It is emphasized that installation of hydrogen production facilities integrated with renewable energy power plants will provide significant advantages in terms of efficiency, storage, transmission and cost One of the targets is to reduce the cost of green hydrogen production to less than \$2.4/kgH by 2035 2 and less than \$1.2/kgH by 2053.
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
Below average
o Average
 Above average
o Not applicable
o Unknown or prefer not to answer

36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
The reason that it is below average is that the government needs to support and coordinate hydrogen projects and provide incentives as it does for renewable resources in order for the private
sector to execute those large volume projects.
37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain)
o Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
o No
Yes
40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
The policy tool emphasizes that it is essential to synergetically carry out the studies required to ensure effective adoption of hydrogen technologies in the coming years.
41. Does the policy tool recommend or require periodic impact assessments?
No
o Recommended
○ Required

43. Does the policy tool recommend or require periodic reviews?
No No
○ 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
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 policy tool includes mechanisms for enhancing regulatory coordination with subnational governments by encouraging the alignment of national strategies with regional and local efforts. It suggests forming working groups and appointing coordinating agencies to facilitate this vertical coordination, ensuring that hydrogen technology development and implementation are consistent across different levels of government. Relevant discussions on coordination can be found in the sections related to "Current Situation in Türkiye" and "Needs, Solutions and Roadmaps in Hydrogen Technologies".
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

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with

the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where

capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

The policy tool outlines several initiatives to enhance the capacity of targeted entities to implement or comply with the hydrogen strategy. These initiatives include industry working groups, research and development (R&D) support, and education and training programs. Specifically, the document highlights the need for collaboration between universities, research centers, and industry to develop local hydrogen technologies. It also emphasizes the importance of capacity-building programs, including technical training for professionals in the hydrogen sector and the establishment of pilot projects to demonstrate new technologies.

An example can be found under "Production and Utilization Technologies", as "Firms, academics, research centers and entrepreneurs working on fuel cells will be brought together, needs will be identified and collaborations will be established.", and "There are many universities and public and private institutions working on hydrogen, electrolyzer and fuel cells in Republic of Türkiye. Their efforts are mostly independent of each other and cover topics such as design, modelling, control, testing, component production and system integration."

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
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
∘ No
Recommended
o Required
120 December of the control of the co
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?
○ No
Recommended Deguired
o Required

monitoring progress in achieving targets.

The policy tool recommends that entities monitor progress in achieving their climate-related targets, particularly in the context of hydrogen production and its integration into the national energy strategy. It emphasizes the importance of tracking advancements in technology development, emissions reductions, and the implementation of green hydrogen initiatives. This recommendation is generally discussed in the section "Needs, Solutions and Roadmaps in Hydrogen Technologies", where the document outlines the need for continuous assessment and adaptation to ensure that the set targets are met effectively.

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

No

Recommended

Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to

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

	Recommended	Required	No
An absolute emissions			1 40
reduction target			
An intensity-based			\checkmark
emissions reduction			
target			
A net zero target	✓		
Interim targets (e.g.	✓		
2030, 2050)			
Targets covering non-			
carbon GHG emissions			
A Scope 3 emissions			
target			
A target derived using	•		
a sectoral			
decarbonization			
approach A level of ambition for			✓
emissions reductions			
(e.g. 80% reduction)			
A baseline year from			✓
which progress is			
measured			
A target timeframe	✓		
(e.g. by 2040)			
Targets for renewable	✓		
energy procurement			
Targets for fossil fuel	\checkmark		
phase down/phase up			
Separate targets for			
GHG offsets and/or			
removals			
Targets or goals			>
related to climate			
adaptation			✓
Targets or goals related to nature and			
biodiversity			
Other targets related	П		✓
to sustainability			
to sustainability			

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

L emissions

☐ Scope 2 emissions								
☐ Scope 3 emissions, relevant or material								
Scope 3 emissions, a specified proportion of coverage (Please describe)								
Scope 3 emissions, all								
✓ Not specified								
144. What is the recommended or required year for the net zero target (e.g. net zero by)?								
o Between 2030 and 2035								
o Between 2036 and 2040								
o Between 2041 and 2045								
o Between 2046 and 2050								
Between 2051 and 2060								
o Between 2061 and 2070								
o Other								
o Not specified								
145. What is the recommended or required year for interim targets?								
o 2025-2030								
o 2031-2040								
o 2041-2050								
● Other <u>2023-2053</u>								
 Not specified 								
146. What is the recommended or required level of ambition for interim targets?								
o Reduction between 1-25%								
○ Reduction between 26-50%								

o Reduction between 51-75%
o Reduction of over 76%
o Other
Not specified
148. For which of the following sectors are entities recommended or required to develop targets derived using a sectoral decarbonization approach? Select all that apply.
Power generation
✓ Industry
✓ Transport Services
☐ Services/Commercial buildings
□ Other
□ None specified
149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?
No No
o Recommended
o Required
450 M/L + 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 2050 20002
153. What is the recommended or required timeframe for targets (e.g. by 2050, 2060)?
o Between 2030 and 2035
o Between 2036 and 2040
o Between 2041 and 2045
o Between 2046 and 2050
Between 2051 and 2060

o Between 2061 and 2070
o Other
o Not specified

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

The policy tool recommends targets for renewable energy procurement as part of its broader strategy to increase the share of renewable energy in hydrogen production. This is crucial for achieving the green hydrogen goals outlined in the document. The strategy emphasizes the integration of renewable energy sources, such as wind, solar, and hydroelectric power, into hydrogen production to reduce carbon emissions and enhance energy security. This recommendation is discussed in the section titled Needs, Solutions and Roadmaps in Hydrogen Technologies", where the document outlines the importance of leveraging Republic of Türkiye's renewable energy potential to produce green hydrogen.

155. Describe and reference the section/subsection/paragraph of the policy tool relevant to targets for fossil fuel phase down/phase out.

The policy tool discusses targets for fossil fuel phase down as part of its strategy to transition towards a hydrogen-based economy, aiming to reduce reliance on fossil fuels and promote cleaner energy sources. This is particularly relevant in the context of producing green hydrogen and reducing carbon emissions across various sectors. It is stated that although Republic of Türkiye is highly dependent on fossil fuel imports in the field of energy generation, it has doubled its renewable electricity generation based on hydroelectric, solar and wind power in the last decade. Considering its potential in solar and wind power and especially low PV installation costs, it is clear that Republic of Türkiye will achieve further growth in renewable energy. This topic is addressed in the section "Needs, Solutions And Roadmaps In Hydrogen Technologies", where the document emphasizes the <u>gradual reduction of fossil fuel use in favor of renewable energy sources and hydrogen technologies.</u> It is also stated that it is necessary to determine the carbon footprint and decarbonization potential of the industries whose decarbonization is a priority in Republic of Türkiye. The decarbonization of the industries has become an urgent issue, particularly within the framework of the Carbon Border Adjustment Mechanism (CBAM), which aims to impose additional obligations on carbon-intensive imports from outside the EU. One of the primary means of decarbonization is the use of hydrogen instead of fossil fuels. In this context, it is important to make an inventory of the industries that have priority as per EU regulations. Such industries will be provided with support so that they use green, blue and turquoise hydrogen.

Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plans
∘ No
Recommended
∘ Required

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

	Recommended	Required	Neither recommended
			nor required
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)			
Key Performance Indicators (KPIs) for monitoring transition plan implementation			
Updates to the transition plan			\checkmark
Third-party verification and/or audited accuracy of the transition plan			
Identified methodology for scenario analysis			\checkmark
166. Describe the recomm	nended or required timef	rame for the transition pla	n.
o 1-10 years			
o 11-20 years			
● 21-30 years			
o 31-40 years			

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

o 41-50 years

Other

Under the heading "Türkiye's Needs with Respect to Hydrogen Technologies and Technological/Supporting Solutions to Meet Such Needs", it is stated that the hydrogen production potential of Türkiye and the areas where it can perform better in hydrogen technologies will be determined and its export potential will be evaluated. Necessary collaborations will be established in line with export targets, and design, production, operation and performance standards and targets will be set for systems, products and services that will be used in hydrogen technology

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

	Recommended	Required	No
Monitor progress in implementing their			
transition plan			
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			

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

On the "Introduction" section, it is stated that investing in hydrogen technologies will provide great advantages in terms of energy efficiency, decarbonization and hydrogen export in the long run. Sustainable and supportive policies are needed to overcome the technological, economic, regulatory and environmental barriers faced by the hydrogen sector around the world. It is important to diversify and increase R&D supports, particularly for hydrogen technologies.

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

On "Current Situation in Türkiye" section, it is stated that Republic of Türkiye will,
•Formulate a medium-term low-carbon growth strategy on the way to the net zero emission target.
determine the amount of additional investment required by the sectors for green transformation, and
plan a number of support mechanisms to maintain its competitiveness,
$\underline{\bullet} \ \text{Improve access to climate finance taking into account the needs of the private sector, and prioritize}$
transformative investments that increase efficiency, offer high added value, limit greenhouse gas
emissions and improve green skills
180. Describe the obligation to incorporate climate change considerations into investment decision
making and asset planning, referencing the relevant section/subsection/paragraph of the policy tool.
On "Current Situation in Türkiye" section, it is stated that Republic of Türkiye will,
•Continue to support green technology R&D projects, especially in agriculture, industry,
<u>transportation and energy sectors, with a view to establishing a green transformation infrastructure,</u>
and develop an investment ecosystem of technologies that contribute to emission reduction, such as
green hydrogen and energy storage,
•Improve access to climate finance taking into account the needs of the private sector, and prioritize
transformative investments that increase efficiency, offer high added value, limit greenhouse gas
emissions and improve green skills
181. Describe the obligation to incorporate climate change considerations into capital allocation
and/or expenditure plans, referencing the relevant section/subsection/paragraph of the policy tool.
The policy tool recommends that entities incorporate climate change considerations into their capital
allocation and expenditure plans to ensure that financial resources are directed toward projects and
<u>initiatives that support the transition to a low-carbon economy. This includes prioritizing investments</u>
in hydrogen technologies, renewable energy sources, and other climate-related projects that align
with the strategic goals of reducing emissions and enhancing sustainability. By doing so, entities can
effectively manage their capital in a way that contributes to the national and global climate
objectives.
This obligation is highlighted in the section "Needs, Solutions and Roadmaps In Hydrogen
Technologies", where the document emphasizes the need for targeted financial planning and
expenditure to support the successful implementation of hydrogen strategies and the broader climate
agenda.
agenaa.
agenaa.
<u>agenaa.</u>
<u>agenda.</u>

achievement of targets and/or implementation of transition plans, referencing the relevant

section/subsection/paragraph of the policy tool.

The policy tool outlines several governance mechanisms to enhance the achievement of targets and
the implementation of transition plans. These mechanisms include the establishment of working
groups, partnerships between government agencies, industry stakeholders, and research institutions
and the development of public-private partnerships to drive innovation in hydrogen technologies.
Additionally, the tool emphasizes the importance of continuous stakeholder engagement, regular
progress reviews, and the integration of best practices from international experiences to refine and
adjust strategies over time.
These obligations are discussed in the section " Needs, Solutions And Roadmaps In Hydrogen
Technologies", where the document underscores the importance of coordinated efforts and strong
governance frameworks to ensure that transition plans are effectively implemented and targets are
<u>met.</u>
Engagement, Lobbying, and Governance
Engagement, Lobbying, and Governance

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

	Recommended	Required	No
Value chain			
engagement			
Investor engagement	✓		
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			\checkmark
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			
185. Does the policy tool	recommend or require tar	geted entities to disclose	how they have used due
		ts and/or implement their	
5	1 5		'
No			
o Recommended			
Required			
,			

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

The policy tool recommends that targeted entities align their targets and transition plans with value chain engagement to ensure that all parts of the supply chain contribute to achieving climate-related goals. This involves working closely with suppliers, distributors, and other stakeholders in the value chain to reduce emissions, improve sustainability practices, and support the broader transition to a hydrogen-based economy. The alignment helps ensure that the entire value chain is involved in and committed to meeting the transition targets.

This obligation is discussed in the section "Needs, Solutions and Roadmaps In Hydrogen Technologies", where the document emphasizes the importance of collaboration across the value chain to enhance the effectiveness of transition plans.

187. Describe the obligation to the align targets and/or transition plans with investor engagement, referencing the relevant section/subsection/paragraph of the policy tool. The policy tool recommends that targeted entities align their targets and transition plans with investor engagement to secure the necessary financial support and ensure that investors are informed and committed to the entity's climate-related goals. This involves actively communicating with investors about the strategies and progress related to hydrogen technologies and sustainability initiatives. Engaging investors helps to align financial expectations with the long-term goals of reducing emissions and transitioning to a low-carbon economy. This obligation is referenced in the section "Needs, Solutions and Roadmaps In Hydrogen Technologies", where the document highlights the role of investor engagement in supporting the successful implementation of transition plans and achieving climate-related targets. 188. Describe the obligation to the align targets and/or transition plans with consumer engagement, referencing the relevant section/subsection/paragraph of the policy tool. It is stated in the section "Needs, Solutions and Roadmaps In Hydrogen Technologies" that all segments of the society will be informed through workshops, papers, television programs and training courses on hydrogen technologies. Awareness-raising campaigns will be launched to provide the necessary information for the use of hydrogen technology. To raise awareness, "promotional demonstration" projects will be carried out and communities will learn about hydrogen technologies. 189. Describe the obligation to the align targets and/or transition plans with policy engagement and lobbying practices, referencing the relevant section/subsection/paragraph of the policy tool. It is stated in the section "Needs, Solutions and Roadmaps In Hydrogen Technologies" that during the transition to hydrogen, cooperation between European and Asian countries in the production, transportation, export and use of hydrogen will make a significant contribution to the rapid expansion of hydrogen technologies. Türkiye will engage in cooperation with other countries in all areas from the production of hydrogen to its transmission and marketing. 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			✓
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)			~
Science Based Targets initiative (SBTi) Net Zero Standard			✓
European Sustainability Reporting Standards (ESRS)			
Other			
Other 195. List any other stando	ards, frameworks or guid	elines required by or refer andard/framework/guidel	red to within the policy
Carbon Border Adjustme	nt Mechanism -	_	
- ·		ps://taxation-customs.ec.e	<u>europa.eu/carbon-border</u>
adjustment-mechanism_	<u>en</u>		

Additional Important Information

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

Policy Tool Name: 12th Development Plan (2024-2028)(12. Kalkınma Planı (2024-2028))

3. Source material link(s): https://web.archive.org/web/20240824094429/https://www.sbb.gov.tr/wp- content/uploads/2024/06/Twelfth-Development-Plan_2024-2028.pdf
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
□ Climate-related disclosure
☑ Transition planning
□ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
☑ Head of state and/or government
□ Independent regulatory or supervisory body
□ Legislature
☐ 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>2024</u>

10. Does the policy tool have an end date?
○ No
Yes
44 M/h at in the continue to decree of the continue to 12
11. What is the anticipated end year of the policy tool?
<u>2028</u>
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.
Twelfth Development Plan (2024-2028), designed by the Presidency of Strategy and Budget with a long-term perspective within the framework of the 2053 vision in the new century of the Republic, will be a comprehensive roadmap that will ensure to achieve our developmental objectives based on the core values and expectations of Turkish nation. Under the axis of "disaster-resilient habitats, sustainable environment", policies are included to increase the resilience of settlements and society against disasters, to protect the environment, to improve the quality of life in cities and rural areas, and to reduce development gaps between regions.
In accordance with the Sustainable Development Goals (SDGs), the main objective is to ensure a climate resilient transition towards a low-carbon economy, to protect and manage the environment and natural resources with an understanding of social justice, and to increase public awareness towards the environment.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
○ 2.
○ 3.
o 4.
∘ 5.

15. To provide contextual information, rate the capacity of Presidency of Strategy and Budget 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) Monitoring and evaluation of the Development Plan will be carried out through the annual programmes of the Presidency under the coordination of the Presidential Strategy and Budget Directorate and in cooperation with all relevant public administrations, and the realisation of the Plan targets will be reported to the President annually.
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		✓	
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-		✓	
sized enterprises			
5. State-owned		\checkmark	
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		✓	
(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		⊘	
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		Y	
Accommodation and food service activities		\checkmark	
Information and communication			
Financial and insurance activities		✓	
Real estate activities		•	
Professional, scientific and technical activities			
Administrative and support service activities		>	
Public administration and defense; compulsory social security			
Education		V	
Human health and social work activities		\checkmark	
Arts, entertainment and recreation		✓	
Other service activities		\checkmark	
Activities of households as employers; undifferentiated goods-and services- producing activities of			

households for own use			
Activities of extraterritorial organizations and bodies			
28. Can entities for whom comply or explain)?	compliance with the poli	cy tool is mandatory opt c	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 jurisa	diction only		
o Operations beyond the	jurisdiction		
o Not applicable			
32. What are the sanction	ns for non-compliance? Se	elect all that apply and de	scribe 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
 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)
o Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
○ No
Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
The efficient implementation of the Twelfth Development Plan will be ensured through the executive's effective and rapid decision-making mechanisms.
The Twelfth Development Plan provides a set of policies designed to guide public institutions in establishing their priorities. To ensure the effective implementation of the policies and measures envisioned in the Plan, medium-term programs, Presidential annual programs, regional and sectoral strategies, and institutional strategic plans will be prepared based on the Development Plan.
Monitoring and evaluation of the Development Plan will be carried out through the Presidential annual programs, under the coordination of the Presidency of Strategy and Budget and in cooperation with all relevant public agencies, and the realizations of the Plan targets will be reported to the President annually.
41. Does the policy tool recommend or require periodic impact assessments?
○ No
o Recommended
Required
42. Select the option that best describes the frequency of periodic impact assessments recommended
or required by the policy tool.
o 0-2 years
o 2-5 years
○ 5-10 years
o 10 or more years
○ Not specified
• Other <u>Such periods are not stipulated for each and every impact analysis requirement However, an example could be: "Annual evaluation reports will be prepared in order to benefit from the issues that can be improved with practical experience in regulatory impact analysis."</u>

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
○ 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
46. Describe the mechanisms for enhancing regulatory coordination with subnational governments

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.

Monitoring and evaluation of the Development Plan will be carried out under the coordination of the Presidency of Strategy and Budget and in cooperation with all relevant public agencies, and the realizations of the Plan targets will be reported to the President annually.

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
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.
Under the "Environmental Protection" heading, it is stated that educational, awareness-raising, and capacity-building activities and training that improve technical capacity and awareness on climate change will be expanded for all stakeholders.

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
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
∘ No
Recommended
o Required
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?
∘ No
o Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.
As stated under the "Policies and Measures" section of the Environmental Protection heading, it was stated that strategies and action plans will be prepared and implemented to reduce greenhouse gas emissions, to combat and adapt to climate change in order to achieve the objectives of the "Paris Agreement". With the "Green Deal Action Plan", sectoral roadmaps will be updated, monitoring and evaluation systems will be developed, and legislative work will be carried out.
138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?
∘ No
Recommended
o Required
139. What is the recommended or required frequency of progress reports related to the achievement of targets?
Yearly
o Every two years
o Every three years
o Every four years
o Every five years
o Every ten years or more
o Other
o No prescribed frequency

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

	Recommended	Required	No
An absolute emissions	✓		
reduction target			
An intensity-based	✓		
emissions reduction			
target			
A net zero target	✓		
Interim targets (e.g.			
2030, 2050)			
Targets covering non-	✓		
carbon GHG emissions			
A Scope 3 emissions			
target			
A target derived using			
a sectoral			
decarbonization			
approach A level of ambition for	✓		
emissions reductions			
(e.g. 80% reduction)			
A baseline year from			
which progress is		🖰	
measured			
A target timeframe	✓		
(e.g. by 2040)			
Targets for renewable	✓		
energy procurement			
Targets for fossil fuel	✓		
phase down/phase up			
Separate targets for	✓		
GHG offsets and/or			
removals			
Targets or goals			
related to climate			
adaptation			
Targets or goals	✓		
related to nature and			
biodiversity		_	_
Other targets related	lacksquare		
to sustainability			

141. What is the recommended or required scope of emissions for absolute emissions reduction
targets? Select all that apply.
□ Scope 1 emissions

☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
✓ Not specified
142. What is the recommended or required scope of emissions for intensity-based reduction targets? Select all that apply.
☐ Scope 1 emissions
☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
☐ Scope 3 emissions, all
✓ Not specified
143. Does the policy tool recommend or require a scope of emissions which should be covered by the net zero target? Select all that apply.
☐ Scope 1 emissions
☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
☐ Scope 3 emissions, all
✓ Not specified
144. What is the recommended or required year for the net zero target (e.g. net zero by)?
o Between 2030 and 2035

o Between 2036 and 2040
o Between 2041 and 2045
o Between 2046 and 2050
o Between 2051 and 2060
o Between 2061 and 2070
o Other
Not specified
145. What is the recommended or required year for interim targets?
o 2031-2040
o 2041-2050
o Other
 Not specified
146. What is the recommended or required level of ambition for interim targets?
○ Reduction between 1-25%
○ Reduction between 26-50%
○ Reduction between 51-75%
○ Reduction of over 76%
○ Other
Not specified
147. For which of the following non-carbon GHGs are entities recommended or required to develop emissions reduction targets? Select all that apply.
✓ Methane (CH₄)

o Required
○ Recommended
No No
149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?
□ None specified
Other <u>Disaster Management Urban Transformation Urbanization Housing Environmental</u> <u>Protection Urban Infrastructure Regional Development Rural Development Public Investment</u> <u>Policies Business and Investment Environment Science, Technology and Innovation</u> <u>Entrepreneurship and SMEs Intellectual Property Rights Information and Communication</u> <u>Technologies Mining Logistics and Transportation Services for the Promotion of Trade and Consumer Protection Customs Services Construction, Engineering-Architectural, Technical Consultancy, and Contracting Services</u>
☐ Services/Commercial buildings
☐ Transport Services
□ Industry
□ Power generation
148. For which of the following sectors are entities recommended or required to develop targets derived using a sectoral decarbonization approach? Select all that apply.
□ Carbon dioxide equivalent (CO₂e)
□ Nitrogen trifluoride (NF3)
☐ Sulphur hexafluoride (SF6)
□ Perfluorocarbons (PFCs)
☐ Hydrofluorocarbons (HFCs)
□ Nitrous oxide (N₂O)

150. What is the recommended or required level of ambition for GHG emissions reductions targets?
o Reduction between 1-25%
o Reduction between 26-50%
o Reduction between 51-75%
o Reduction between 75-85%
o Reduction between 85-100%
o Reduction of more than 100%
● Other None specified.
151. What is the recommended or required baseline year from which progress is to be measured?
o 1990-2000
o 2001-2005
o 2006-2010
o 2011-2015
o 2016-2020
● Other_2024
152. Are entities recommended or required to disclose the methodologies by which they select baseline years?
○ No
Yes
153. What is the recommended or required timeframe for targets (e.g. by 2050, 2060)?
o Between 2030 and 2035
o Between 2036 and 2040
o Between 2041 and 2045

Between 2046 and 2050	
Between 2051 and 2060	
Between 2061 and 2070	
Other	
Not specified	

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

Under the heading "Türkiye in 2053", it is stated that Investments in renewable energy, electrification, energy efficiency, green hydrogen and energy storage will play a critical role for the 2053 net zero emission target. In addition, the use of nuclear energy in Türkiye will become widespread by increasing electricity generation with new nuclear power plants and domestic small modular reactors (SMR) in addition to Akkuyu NPP. Türkiye will become a country that ensures supply security with its domestic and renewable resources. Other action items include: In order to realize green transformation in free zones, the use of renewable energy will be increased. Long-term financing opportunities, especially the credit quarantee mechanism, will be developed for renewable energy and energy efficiency projects. Efforts on the design and production of semiconductors required for power circuits and electronic components required for renewable energy sources will be encouraged. Within the scope of the 2053 net zero emission target, renewable energy-based electricity generation will be increased and integrated into the grid in order to meet the increasing electrification with cleaner sources. The potential for increasing the use of renewable energy resources in residential buildings will be identified, a roadmap will be developed to determine the steps to be taken including cost-benefit effectiveness and will be implemented. Institutional capacity will be developed for the most accurate estimation of the electricity to be generated from intermittent renewable energy resources in order to ensure cost-effective and high efficiency of this generation.

155. Describe and reference the section/subsection/paragraph of the policy tool relevant to targets for fossil fuel phase down/phase out.

Under the heading "Searching for Solutions in Energy Supply Security", it is stated that the replacement of fossil resources by renewable resources lies at the basis of energy transition. It is estimated that renewable resources will overtake coal and become the largest source of global electricity generation in 2025. Besides, with the widespread use of renewable energy sources, which have an intermittent structure, it is critical to increase grid flexibility and in this context, energy storage systems come to the fore.

156. Describe and reference the section/subsection/paragraph of the policy tool relevant to setting separate targets for GHG offsets and/or removals.
Under the heading "Environmental Protection", it is stated that efforts will be carried out for a national carbon offset program and analyses will be made to determine policies regarding the conditions for participation in international carbon markets.
157. Does the policy tool recommend or require any certification standards for the use of offsetting or removals?
No No
o Recommended (Please reference the relevant section/subsection/paragraph of the policy tool related to certification standards for the use of offsets and/or removals)
o Required (Please reference the relevant section/subsection/paragraph of the policy tool related to certification standards for the use of offsets and/or removals)
158. Does the policy target make any other recommendations or requirements regarding the appropriate use of offsets?
● No
o Yes (Please reference the relevant section/subsection/paragraph of the policy tool related to certification standards for the use of offsets and/or removals)
150. Describe and reference the coefficients the restington management of the realist to the district of the restington.
159. Describe and reference the section/subsection/paragraph of the policy tool related to climate

adaptation targets.

<u>Under the heading "Environmental Protection, it was stated that sectoral roadmaps against climate</u> risks will be prepared, legislative arrangements will be made and inter-institutional coordination will be ensured in cooperation with all relevant stakeholders to reduce greenhouse gas emissions and strengthen climate change adaptation actions by taking into account national conditions within the framework of international climate change negotiations, the Paris Agreement and Türkiye's Nationally Determined Contribution. In line with the 2053 net zero emission target, a "Long-Term Climate Change Strategy" will be prepared by determining interim periods and relevant targets, and

the "Nationally Determined Contribution", which includes greenhouse gas emission reduction and
climate change adaptation targets and commitments, will be updated.
160. Describe and reference the section/subsection/paragraph of the policy tool related to nature and
biodiversity targets or goals.
Under the heading "Drievity Development Areas it was stated that in order to encure evetainghility in
<u>Under the heading "Priority Development Areas, it was stated that in order to ensure sustainability in aquaculture production, inspections will be activated, production and exports will be increased</u>
through new investments to be made by protecting natural resources, and biodiversity in aquaculture
production. Effective measures, prioritizing maintenance interventions for all forest stands,
particularly young forests, will be implemented to combat forest fires, enhance biodiversity, and
ensure carbon sequestration. Under the heading Environmental Protection, it was stated that
research, monitoring and evaluation activities will continue to determine the impacts of climate
change on biodiversity, ecosystem services and land degradation. Under the heading Rural
Development, it was stated that sustainable and effective use of soil and water resources will be
ensured and environmentally focused rural development projects and programs will be carried out to
prevent deforestation, biodiversity loss and land destruction.
,
161. Describe and reference the section/subsection/paragraph of the policy tool related to just
transition targets or goals.
transition targets or goals.
<u>Under the heading Macroeconomic Policy Framework, it was stated that policies will be put in place</u>
to increase the share of labor compatible with green transition in total employment, and just
$\underline{\text{transition mechanisms will be established to ensure that employees are not adversely affected by the}\\$
green transition process. Under the heading "Employment and Working Life", within the scope of
the twin transformation process, a just transition strategy will be prepared with the participation of
all relevant parties. In order to realize a just transition process, a needs analysis will be conducted for
those employed in regions and occupational groups that may be affected by the green
<u>transformation.</u>

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

Republic of Türkiye's 12th Development Plan (2024-2028), the mandatory obligations for entities generally derive from existing laws, regulations, and international commitments that the plan supports and aims to enhance. The Development Plan itself primarily provides strategic goals and policy directions rather than creating new mandatory obligations. However, it reinforces compliance with certain mandatory obligations in specific areas.

While the 12th Development Plan itself does not create new mandatory obligations, it emphasizes
the enforcement and adherence to existing regulations and laws across various sectors. Entities must
comply with these obligations to align with national development goals and meet international
standards.
Tunnaitian Dlana
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
o No
o Recommended
Required

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

	Recommended	Required	Neither recommended nor required	
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)				
Key Performance Indicators (KPIs) for monitoring transition plan implementation				
Updates to the transition plan				
Third-party verification and/or audited accuracy of the transition plan			✓	
Identified methodology for scenario analysis			✓	
166. Describe the recommended or required timeframe for the transition plan. 1-10 years 11-20 years 21-30 years 31-40 years 41-50 years Other				
Monitoring, Oversight, and Implementation				

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

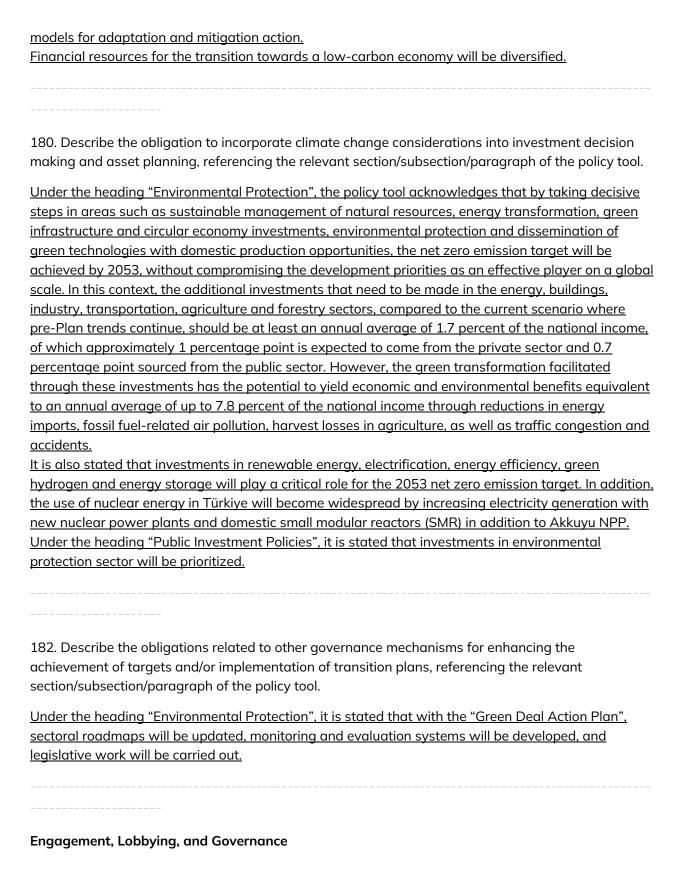
	Recommended	Required	No
Monitor progress in implementing their			
transition plan			
Develop financial		✓	
plans for the			
implementation of			
their transition plan			
Integrate climate-			
related matters into			
their financial accounting			
Incorporate climate	П	✓	
change considerations			
into 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			

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

Monitoring and evaluation of the Development Plan will be carried out through the Presidential annual programs, under the coordination of the Presidency of Strategy and Budget and in cooperation with all relevant public agencies, and the realizations of the Plan targets will be reported to the President annually.

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

<u>Under the heading "Policies and Measures" under Environmental Protection, it is stated that to</u> combat climate change, access to green finance will be improved by developing sustainable financing



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

	Recommended	Required	No	
Value chain		✓		
engagement				
Investor engagement			V	
Consumer				
engagement				
Policy engagement				
and lobbying practices				
Corporate governance			>	
structure for transition and verification				
Climate-related	П	П	✓	
financial incentives for				
employees and board				
members				
185. Does the policy tool	recommend or require tar	neted entities to disclose I	how they have used due	
	· · · · · · · · · · · · · · · · · · ·	=		
diligence and/or stewardship to achieve their targets and/or implement their transition plans?				
No				
o Recommended				
o Required				

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

During the Plan period, principles of justice underpinned by democratic values and good governance will be prioritized. This entails safeguarding fundamental rights and freedoms through a fair and efficient legal system, fostering strong institutional structures based on merit, and promoting the active engagement of civil society in decision-making processes.

Under the heading "Environmental Protection", it is stated that sectoral roadmaps against climate risks will be prepared, legislative arrangements will be made and inter-institutional coordination will be ensured in cooperation with all relevant stakeholders to reduce greenhouse gas emissions and strengthen climate change adaptation actions by taking into account national conditions within the framework of international climate change negotiations, the Paris Agreement and Türkiye's Nationally Determined Contribution.

<u>Educational</u>, <u>awareness-raising</u>, <u>and capacity-building activities and training that improve technical capacity and awareness on climate change will be expanded for all stakeholders.</u>

Standards, Fra	ameworks, and Gu	idelines		

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			\checkmark
IFRS S2			\checkmark
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)			Y
Sustainability Accounting Standards Board (SASB)			\checkmark
Science Based Targets initiative (SBTi)			Y
Science Based Targets initiative (SBTi) Net Zero Standard			\checkmark
European Sustainability Reporting Standards (ESRS)			
Other			

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

European Union Green Deal -

policy/priorities-2019-2024/european-green-deal_en

<u>Carbon Border Adjustment Mechanism -s</u>

https://web.archive.org/web/20240823203647/https://taxation-customs.ec.europa.eu/carbon-borderadjustment-mechanism_en

Emission Trading System -

https://web.archive.org/web/20240823203332/https://climate.ec.europa.eu/eu-action/eu-emissions-

<u>trading-system-eu-ets_en</u>
EU Reach Regulation - https://web.archive.org/web/20240823203129/https://eur-lex.europa.eu/legal
content/EN/TXT/?uri=CELEX%3A02006R1907-20221217
Additional Important Information

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

Policy Tool Name: Climate Change Mitigation Strategy And Action Plan (2024-2030) (İklim Değişikliği Azaltım Stratejisi ve Eylem planı (2024-2030))

3. Source material link(s): https://web.archive.org/web/20240824122010/https://iklim.gov.tr/db/turkce/dokumanlar/iklim-degisikligi8230-3122-20240327143639.pdf
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
☐ Climate-related disclosure
✓ Transition planning
☐ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
☐ Head of state and/or government
☐ Independent regulatory or supervisory body
□ Legislature
□ Judiciary
Ministry/Department/Agency
☐ Other (Please describe)
7. Status of the policy tool
Approved, in force
o Approved, not yet in force
o Other (Please describe)
9. Year of (planned) entry into force or year of publication
<u>2024</u>

10. Does the policy tool have an end date?
∘ No
Yes
11. What is the anticipated end year of the policy tool?
<u>2030</u>
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 document, titled "İklim Değişikliği Azaltım Stratejisi ve Eylem Planı (2024-2030)" or "Climate Change Mitigation Strategy and Action Plan (2024-2030)", outlines Turkey's strategic roadmap to combat climate change by significantly curbing greenhouse gas emissions. The core purpose of this document is to detail the country's commitment to aligning its economic development with environmental sustainability, primarily by targeting a substantial reduction in emissions across key sectors like energy, industry, buildings, transportation, waste management, and agriculture. It serves as a guiding framework for governmental bodies, industries, and various stakeholders to collaborate and implement actionable measures to achieve Turkey's ambitious emission reduction targets in line with the Paris Agreement and its own vision for a net-zero emissions future by 2053.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
1. <u>Presidency of Climate Change</u>
2. <u>Sector-based institutions and organizations</u>
○ 3.
o 4 .

o **5**.

15. To provide contextual information, rate the capacity of Presidency of Climate Change 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>'Climate Change Mitigation Strategy and Action Plan 2024-</u> 2030' was prepared under the coordination of the Climate Change Directorate and has been monitored by the Climate Change Directorate
o Prefer not to answer
o Not Applicable
16. To provide contextual information, rate the capacity of Sector-based institutions and
organizations 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>Effective implementation and monitoring of the Action Plan</u> requires co-operation and co-ordination among various sectors and levels of government. In this context, it is of great importance that the strategies and actions determined in this context are implemented sensitively by the relevant institutions and organisations.
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-			
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 -			
e.g., county, district,			
municipality, city)			
11. Government	✓		
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)	_	_	
13. Other			✓

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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	⊘									
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	Y									
Accommodation and food service activities			~							
Information and communication			∀							
Financial and insurance activities			\checkmark							
Real estate activities			✓							
Professional, scientific and technical activities										
Administrative and support service activities			\checkmark							
Public administration and defense; compulsory social security			✓							
Education			✓							
Human health and social work activities			>							
Arts, entertainment and recreation										
Other service activities			\checkmark							
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 criteria to identify entities for whom or instances in which compliance is mandatory. Minimum number of employees (Enter min number of full-time employees - FTEs) Minimum revenue (Enter minimum revenue) Minimum assets (Enter minimum assets) Minimum contract value (Enter minimum contract value) Entity is headquartered in the jurisdiction Entities are subjected to disclosure or reporting requirements 28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)? No o Yes 30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction? Operations within jurisdiction only Operations beyond the jurisdiction Not applicable 32. What are the sanctions for non-compliance? Select all that apply and describe in the text field. Monetary fine The text mentions that the Energy Efficiency Law allows for administrative sanctions, which could include fines, for facilities with CO2 emissions exceeding the minimum values defined in the relevant legislation. ☐ Restriction on business activities \square 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
∘ 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?
No (If relevant, explain)
∘ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
○ No
Yes
40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
The monitoring system for the Climate Change Mitigation Strategy and Action Plan is detailed in the "1.7. İDASEP İzleme Sistemi" section of the document.
The system primarily involves an online platform developed by the Climate Change Presidency. This platform will serve as a central hub for tracking the progress of the 260 actions outlined in the plan. Each action has designated responsible institutions, and these institutions are required to update the online system with their progress between January 1st and March 31st each year.
The Climate Change Presidency will then utilize this data to compile annual monitoring and evaluation reports, with input from key institutions in each sector. These reports will be presented to the Climate Change and Adaptation Coordination Board by June 30th each year. The Board will further discuss the findings and recommendations in its working groups, and a final annual evaluation report will be submitted to the Board by December 31st.
The monitoring system emphasizes transparency and accountability in the implementation of the action plan, ensuring that progress towards emission reduction targets is regularly assessed and any necessary adjustments are made.
41. Does the policy tool recommend or require periodic impact assessments?
∘ No
Recommended
o Required
42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.
o 0-2 years

Yes
∘ No
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.)?
o Other
Not specified
o 10 or more years
o 5-10 years
o 2-5 years
o 0-2 years
44. Select the option that best describes the frequency of the recommended or required periodic reviews.
○ Required
Recommended
∘ No
43. Does the policy tool recommend or require periodic reviews?
• Other
Not specified
○ 10 or more years
• 5-10 years
o 2-5 years

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 Climate Change Mitigation Strategy and Action Plan (2024-2030) incorporates several mechanisms to enhance regulatory coordination with subnational governments, primarily municipalities and provinces. The document emphasizes the importance of inter-institutional coordination and collaboration to ensure the effective implementation of the action plan. The primary mechanisms for coordination include:

- The Climate Change and Adaptation Coordination Board: The establishment of this board, comprising representatives from various ministries and institutions, provides a platform for coordination and cooperation between national and subnational governments on climate change mitigation efforts. The Board's working groups will discuss the annual monitoring and evaluation reports, facilitating dialogue and collaboration between different levels of government.
- Decentralized Implementation: The action plan assigns responsibility for specific actions to local administrations (municipalities), particularly in areas like waste management and urban planning. This decentralization necessitates close coordination between national and local governments to ensure alignment with national targets and effective implementation at the local level.
- Capacity Building and Training: The plan emphasizes the importance of capacity building and training for stakeholders at all levels, including local government officials. This will enhance their understanding of climate change mitigation policies and enable them to implement and enforce regulations effectively.
- Monitoring and Evaluation: The online monitoring system, managed by the Climate Change Presidency, will track the progress of actions assigned to different institutions, including local governments. This system will facilitate transparency and accountability at all levels, ensuring that subnational governments are aligned with national objectives and are making progress towards their assigned targets.

The specific sections in the document that highlight these mechanisms include:

- 1.5. İklim Değişikliği Azaltım Stratejisi ve Eylem Planı (İDASEP) Hazırlama Süreci: This section emphasizes the importance of a participatory and inclusive process in developing the action plan, involving stakeholders from all levels of government.
- 1.7. İDASEP İzleme Sistemi: This section details the online monitoring system and the role of the Climate Change and Adaptation Coordination Board in overseeing the implementation and evaluation of the action plan.
- Various sectoral strategies and actions: Throughout the document, specific actions are assigned to local administrations, highlighting their crucial role in implementing the national climate change mitigation strategy.

Overall, the policy tool recognizes the importance of vertical coordination and establishes
mechanisms to facilitate collaboration, capacity building, and monitoring to ensure that climate
change mitigation efforts are effectively implemented and enforced at both national and subnationa
levels.

47. Are there any government initiatives to enhance the capacity of targeted entities to implement o comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
○ No
48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
 The policy tool outlines several capacity-building initiatives, including: Training and educational programs for technical personnel on greenhouse gas emission calculations and reporting, particularly in the AKAKDO (Land Use, Land-Use Change, and Forestry) sector. (Reference: Section 2.7.2, Strategy L-S.4) The establishment of climate change units within relevant organizations to enhance institutional capacity for carbon management and reporting. (Reference: Section 2.7.2, Strategy L-S.4) Information dissemination and visibility studies to educate stakeholders about the Emissions Trading System (ETS) and facilitate their participation. (Reference: Section 2.8.2, Strategy K-S.1) These initiatives aim to equip targeted entities with the necessary knowledge and skills to effectively implement and comply with the policy tool's requirements, ensuring a smooth transition towards a low-carbon economy.

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
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
∘ No
Recommended
o Required
420 D
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?
NoRecommended
Required

monitoring progress in achieving targets. The policy tool outlines its monitoring and evaluation process in the section titled "1.7. İDASEP İzleme Sistemi" (1.7. IDASEP Monitoring System). It details the establishment of an online monitoring system to track the progress of the action plan's 260 actions, with annual updates and reports submitted by responsible institutions. The Climate Change Presidency will then compile these updates into annual reports, which will be reviewed by the Climate Change and Adaptation Coordination Board. The Board will further discuss the findings and recommendations in its working groups, ensuring continuous evaluation and adaptation of the plan as needed. 138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets? o No Recommended Required 139. What is the recommended or required frequency of progress reports related to the achievement of targets? Yearly o Every two years Every three years Every four years Every five years o Every ten years or more Other No prescribed frequency

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to

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

	Recommended	Required	No
An absolute emissions		✓	
reduction target			
An intensity-based		✓	
emissions reduction			
target			
A net zero target	✓		
Interim targets (e.g.	✓		
2030, 2050)			
Targets covering non-			✓
carbon GHG emissions			
A Scope 3 emissions			✓
target			
A target derived using			
a sectoral			
decarbonization			
approach A level of ambition for			✓
emissions reductions			
(e.g. 80% reduction)			
A baseline year from			
which progress is			
measured			
A target timeframe	✓		
(e.g. by 2040)			
Targets for renewable			✓
energy procurement			
Targets for fossil fuel			\checkmark
phase down/phase up			
Separate targets for			\checkmark
GHG offsets and/or			
removals			
Targets or goals			
related to climate			
adaptation		_	
Targets or goals			
related to nature and			
biodiversity		✓	
Other targets related			
to sustainability			

141. What is the recommended or required scope of emissions for absolute emissions reduction targets? Select all that apply.
□ Scope 1 emissions

☐ Scope 2 emissions												
□ Scope 3 emissions, relevant or material												
□ Scope 3 emissions, a specified proportion of coverage (Please describe)												
□ Scope 3 emissions, all												
✓ Not specified												
142. What is the recommended or required scope of emissions for intensity-based reduction targets? Select all that apply.												
☐ Scope 1 emissions												
☐ Scope 2 emissions												
☐ Scope 3 emissions, relevant or material												
□ Scope 3 emissions, a specified proportion of coverage (Please describe)												
□ Scope 3 emissions, all												
✓ Not specified												
143. Does the policy tool recommend or require a scope of emissions which should be covered by the net zero target? Select all that apply.												
□ Scope 1 emissions												
☐ Scope 2 emissions												
☐ Scope 3 emissions, relevant or material												
☐ Scope 3 emissions, a specified proportion of coverage (Please describe)												
□ Scope 3 emissions, all												
✓ Not specified												
144 What is the recommended or required year for the rest area toward (a super for the rest)												
144. What is the recommended or required year for the net zero target (e.g. net zero by)? o Between 2030 and 2035												
S DECENTED TO THE LOCAL CONTRACT OF THE LOCA												

o Between 2036 and 2040
o Between 2041 and 2045
o Between 2046 and 2050
o Between 2051 and 2060
o Between 2061 and 2070
○ Other
Not specified
145. What is the recommended or required year for interim targets?
o 2031-2040
o 2041-2050
○ Other
○ Not specified
146. What is the recommended or required level of ambition for interim targets?
○ Reduction between 1-25%
○ Reduction between 51-75%
○ Reduction of over 76%
○ Other
○ Not specified
148. For which of the following sectors are entities recommended or required to develop targets derived using a sectoral decarbonization approach? Select all that apply.
Power generation

□ Industry
☐ Transport Services
☐ Services/Commercial buildings
Other Electricity generation from renewable energy sources will be boosted and integrated into the grid in order to achieve electrification through cleaner resources as part of the 2053 Net Zero Emission Target. Tenders will be made for new Renewable Energy Source Areas (YEKAs) with domestic component requirements, and works will be conducted to develop offshore YEKA projects. Planning and investment works will be conducted to enhance power grids, taking into consideration their potential renewable source areas and the development rate of renewable energy and electric vehicles. E-S.1.10 - Boosting Renewable Energy Source Area (YEKA) applications and identifying potential YEKAs E-S.3.4 Strengthening transmission and distribution lines and taking supportive measures for smart grid and micro grid applications to ensure effective system integration of renewable energy sources S-S.8.2 Providing technical and financial support for the efforts to decarbonize the production and supply chain of SMEs.
□ None specified
149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?
● No
 Recommended
• Required
151. What is the recommended or required baseline year from which progress is to be measured?
o 1990-2000
o 2001-2005
○ 2006-2010
o 2011-2015
○ 2016-2020
• Other The document frequently uses the year 1990 as the baseline for comparison and tracking progress.

152. Are entities recommended or required to disclose the methodologies by which they select baseline years?
No No
∘ Yes
153. What is the recommended or required timeframe for targets (e.g. by 2050, 2060)?
o Between 2030 and 2035
o Between 2036 and 2040
o Between 2041 and 2045
o Between 2046 and 2050
o Between 2051 and 2060
o Between 2061 and 2070
Other by 2030
○ Not specified
159. Describe and reference the section/subsection/paragraph of the policy tool related to climate adaptation targets.
Climate adaptation measures have been determined under each heading (2.4., 3.4., 4.4, 5.4., 6.4., 7.4., 8.4., 9.4., 10.4, 11.4, 12.4) within the scope of the Action Plan.
161. Describe and reference the section/subsection/paragraph of the policy tool related to just transition targets or goals.
As per 2.8.1., while implementing mitigation and adaptation policies within the scope of combating
climate change, it is aimed to achieve a just transition by ensuring justice and employment in all segments of society without further deepening social inequalities.

Transition Plans
164 Describe policy to all recommend or require torrected entities to have or develop a transition plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
∘ No
Recommended
∘ Required

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

	Recommended	Required	Neither recommended nor required
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)	✓		
Key Performance Indicators (KPIs) for monitoring transition plan implementation			
Updates to the transition plan	\checkmark		
Third-party verification and/or audited accuracy of the transition plan			
Identified methodology for scenario analysis			Y
166. Describe the recomn	nended or required timefr	ame for the transition plai	n.
● 1-10 years			
o 11-20 years			
o 21-30 years			
o 31-40 years			
o 41-50 years			

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

Other

Strategy S-S.1: Optimizing energy efficiency potential for manufacturing industry: S-S.1.2: Increasing the amount of support by removing through a legislative amendment the limit for efficiency increasing project fees, setting performance criteria by considering climate change, and supporting projects with relatively high potential for savings.

NDC 2023: implementing building performance codes and standards for residential and non-residential buildings_

CCMSAP Monitoring System Monitoring and evaluation are critical for the long-term success of the
Action Plan. The monitoring process plays two key roles: (I) Monitoring the performance of actions
under the Plan, (ii) Determining whether planned outputs and action results have been achieved
168. Select the option that best describes the recommended or required frequency of updates to transition plans.
o 0-2 years
o 2-5 years
o 5-10 years
o 10 or more years
Not specified
o Other
169. Describe the recommended or required updates to transition plans and reference the relevant section/subsection/paragraph of the policy tool.
The policy tool recommends that transition plans be adaptable and updated as needed. The document states that the action plan itself may be subject to individual revisions, implying that the sectoral decarbonization roadmaps (which can be interpreted as transition plans) should also be flexible and updated in response to progress and changing circumstances. However, the document does not explicitly specify the frequency or process for these updates. The reference to the adaptability of transition plans can be found in the "1.7. İDASEP İzleme Sistemi" (1.7. IDASEP Monitoring System) section, where it states that "The action plan may be subject to individual revisions as needed.
Monitoring, Oversight, and Implementation

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

	Recommended	Required	No
Monitor progress in implementing their		\checkmark	
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			
dansidon plans			

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

The reference to the adaptability of transition plans can be found in the "1./. IDASEP Izleme Sistemi"
(1.7. IDASEP Monitoring System) section, where it states that "The action plan may be subject to
individual revisions as needed.

178. Describe the obligation to develop financial plans for the implementation of transition plans,

referencing the section/subsection/paragraph of the policy tool.

Planning of activities to provide financial support/plans has been aimed under each strategy defined in the .Climate Change Mitigation Strategy and Action Plan.

Er	g	ag	en	ne	nt	, L	.ol	bb	yi	nç	g,	aı	nd	1 (io	ve	eri	na	ın	ce	9															

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

	Recommended	Required	No	
Value chain		\checkmark		
engagement				
Investor engagement	✓			
Consumer				
engagement				
Policy engagement			\checkmark	
and lobbying practices				
Corporate governance				
structure for transition				
and verification				
Climate-related			✓	
financial incentives for				
employees and board				
members				
185 Does the policy tool	recommend or require tar	geted entities to disclose I	how they have used due	
-	ship to achieve their targe	_	-	
ageee aa, e. e.e a. a.	5p to 0.0515 tiro tu. 95		a arrorator prants	
● No				
o Recommended				
∘ Required				

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

As per E-S.5.1, it covers the activities required to analyse and monitor the performance of SMEs that are critical in reducing GHG emissions with the approach of ensuring green transformation throughout the supply chain and leaving no one behind.

In line with S-S.8.2, increasing domestic procurement and value added at all stages from design to
production in the automotive industry supply chain will be supported.

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

As per S-S.8.1, it is aimed to make effective use of sustainable financing sources in the
transformation process of the industrial sector and to harmonise the required classification and
reporting framework.
188. Describe the obligation to the align targets and/or transition plans with consumer engagement,
referencing the relevant section/subsection/paragraph of the policy tool.
referencing the relevant section, subsection, paragraph of the policy tool.
The policy tool recommends that entities engage consumers in the transition towards a low-carbon
economy. The document highlights the importance of raising public awareness and promoting
behavioral change to achieve emission reduction goals. It advocates for the use of various
communication channels, including written, audio-visual, and social media, to inform and educate the
public about climate change, sustainable consumption, and waste reduction. The plan also
$\underline{\text{emphasizes the need to increase public participation in climate action through educational programs}$
and awareness campaigns.
The specific reference to consumer engagement can be found in the "2.8.1 Adil Geçiş" (2.8.1 Just
Transition) section, where it states that "Sustainable lifestyles, along with sustainable consumption
and production patterns, are essential for reducing greenhouse gas emissions and increasing
resilience to the inevitable effects of climate change. Success requires broad collaboration among the
<u>public</u> , <u>private sector</u> , <u>civil society</u> , <u>and the general public</u> ." The document further emphasizes the <u>role</u>
of education, public awareness, and access to information in encouraging public participation in
<u>climate action.</u>
While the policy tool doesn't explicitly mandate consumer engagement as a requirement for
transition plans, it strongly suggests that entities consider the role of consumers in achieving their
climate-related targets and actively involve them in the transition process through awareness-raising
and educational initiatives.
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		\checkmark	
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)		Y	
Sustainability Accounting Standards Board (SASB)			\checkmark
Science Based Targets initiative (SBTi)			\
Science Based Targets initiative (SBTi) Net Zero Standard			\checkmark
European Sustainability Reporting Standards (ESRS)			
Other			

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

EU Directive 537/2014 on Corporate Sustainability Reporting -

https://web.archive.org/web/20240823102202/https://eur-lex.europa.eu/legalcontent/EN/TXT/?uri=CELEX%3A32022L2464

EU Circular Economy Action Plan - https://web.archive.org/web/20240823102328/https://eur-

lex.europa.eu/legal-content/EN/TXT/?qid=1583933814386&uri=COM:2020:98:FIN

EU Green Deal -

https://web.archive.org/web/20240823102714/https://commission.europa.eu/strategy-andpolicy/priorities-2019-2024/european-green-deal_en

EU Biodiversity Strategy - https://web.archive.org/web/20240823102847/https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A52020DC0380

Emissions Trading System_https://web.archive.org/web/20240823103043/https://climate.ec.europa.eu/eu-action/eu-emissions-trading-system-eu-ets/what-eu-ets_en#documentation
Carbon Border Adjustment Mechanism https://web.archive.org/web/20240823103154/https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en

Additional Important Information

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

Policy Tool Name: Türkiye Sustainability Reporting Standards TSRS 1 general provisions on disclosure of sustainability-related financial information (TSRS 1 Sürdürülebilirlikle İlgili Finansal Bilgilerin Açıklanmasına İlişkin Genel Hükümler) and Türkiye Sustainability Reporting Standards TSRS 2 Climate-Related Disclosures (TSRS 2 İklimle İlgili Açıklamalar)

3. Source material link(s):

https://web.archive.org/web/20240824151126/https://www.kgk.gov.tr/Portalv2Uploads/files/Duyurular/v2/Surdurulebilirlik/RaporlamaStandarti/TSRS%202.pdf https://web.archive.org/web/20240824151205/https://www.kgk.gov.tr/Portalv2Uploads/files/Duyurular/v2/Surdurulebilirlik/RaporlamaStandarti/TSRS%201.pdf

4.	Which of the following governance domains does this policy tool relate to? Select all that apply.
✓	Climate-related disclosure
✓	Transition planning
	Public procurement

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

TSRS 1 primarily focuses on the disclosure of sustainability-related financial information. The standard aims to ensure that companies provide clear and comprehensive information about the sustainability related risks and opportunities they face that could impact their financial performance. The standard emphasizes that a company's ability to generate cash flow is closely tied to its interactions with stakeholders, society, the economy, and the natural environment. The policy tool applies to multiple domains, including environmental, social, governance, and economic factors, by requiring companies to disclose comprehensive information about their risks and opportunities in these areas.

TSRS 2 requires companies to disclose climate-related risks and opportunities that could impact their financial performance. This standard aims to provide useful information for making resource allocation decisions and mandates that companies report on risks and opportunities likely to affect their cash flows, financing, or cost of capital over the short, medium, or long term. This standard applies to climate-related physical risks, transition risks, and opportunities, excluding climate-related risks and opportunities unlikely to impact the company's future financial viability. The company must disclose governance details on climate-related risks and opportunities, including roles, responsibilities, skills, and how these are integrated into strategy and decision-making. It should also outline the processes and controls for managing these risks and avoid redundant information by integrating disclosures as per TSRS 1.

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>2023</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.

As per TSRS 1, the objective is to require an entity to disclose information about its sustainability-
related risks and opportunities that is useful to the primary users of general-purpose financial reports
in making decisions about funding the entity. This standard requires an entity to disclose information
about all sustainability-related risks and opportunities that could reasonably be expected to affect an
entity's short-, medium- or long-term cash flows, access to finance or cost of capital.
TSRS 2 requires companies to disclose climate-related risks and opportunities that could impact their
financial performance, focusing on physical and transition risks, and opportunities, while excluding
those unlikely to affect future financial viability.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not
applicable, leave blank.
1. Public Oversight, Accounting and Auditing Standards Authority
1. <u>Fublic Oversight, Accounting and Additing Standards Additionty</u>
o 2 .
o 3.
~ 3 .
o 4 .
o 5.
~ 5 .

- 15. To provide contextual information, rate the capacity of Public Oversight, Accounting and Auditing Standards Authority to undertake the policy tool's implementation and/or enforcement.
- o 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) The activities of the Authority within the scope of 'regulation', function inlcude; Studies on the establishment and publication of TSRSs, Studies on the reflection of changes in international standards to TSRSs, Studies on secondary regulations on standards, TSRS taxonomy studies, tertiary regulation studies for the implementation of TSRSs, Secondary regulation studies on audit activities, Studies on the development of audit guidelines for the audit activities to be performed by the Authority, Regulations on authorisation and continuing education of professional members.
- o Prefer not to answer
- Not Applicable

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

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

	Mandatory	Voluntary	Not targeted
1. Publicly-traded	✓		
entities			
2. Private companies	₹		
3. Financial institutions			
4. Small and medium-		\checkmark	
sized enterprises			
5. State-owned	\checkmark		
companies			
6. Not-for-profit		✓	
organizations			
7. Government			
agencies and/or			
departments			
(supranational)	_	_	✓
8. Government			
agencies and/or			
departments (national) 9. Government	Г	П	✓
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		•	

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

	Publicly-traded	Private	Financial	State-owned
	entities	companies	institutions	companies
Minimum number of employees (Enter min number of full- time employees - FTEs)	250	250	250	250
Minimum revenue	TRY 1 billion (net			
(Enter minimum revenue)	sales revenue)	sales revenue)	sales revenue)	sales revenue)
Minimum assets (Enter minimum assets)	TRY 500 million	TRY 500 million	TRY 500 million	TRY 500 million
Minimum contract value (Enter minimum contract value)				
Entity is headquartered in the jurisdiction				
Entities are subjected to disclosure or reporting requirements	Organisations that met at least two of above- mentioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the Banking Regulation and Supervision Agency are subject to mandatory reporting without being subject to any threshold. However, banks under the Savings Deposit Insurance Fund	Organisations that met at least two of above- mentioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the Banking Regulation and Supervision Agency are subject to mandatory reporting without being subject to any threshold. However, banks under the Savings Deposit Insurance Fund	Organisations that met at least two of above- mentioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the Banking Regulation and Supervision Agency are subject to mandatory reporting without being subject to any threshold. However, banks under the Savings Deposit Insurance Fund	Organisations that met at least two of above- mentioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the Banking Regulation and Supervision Agency are subject to mandatory reporting without being subject to any threshold. However, banks under the Savings Deposit Insurance Fund

are exempted from this practice. Organisations that met at least two of abovementioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the **Banking** Regulation and Supervision Agency are subject to mandatory reporting without being subject to any threshold. However, banks under the Savings Deposit Insurance Fund are exempted from this practice. Organisations that met at least two of abovementioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the **Banking** Regulation and Supervision Agency are subject to mandatory

are exempted from this practice. Organisations that met at least two of abovementioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the Banking Regulation and Supervision Agency are subject to mandatory reporting without being subject to any threshold. However, banks under the Savings Deposit Insurance Fund are exempted from this practice. Organisations that met at least two of abovementioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the Banking Regulation and Supervision Agency are subject to

mandatory

are exempted from this practice. Organisations that met at least two of abovementioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the **Banking** Regulation and Supervision Agency are subject to mandatory reporting without being subject to any threshold. However, banks under the Savings Deposit Insurance Fund are exempted from this practice. Organisations that met at least two of abovementioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the Banking Regulation and Supervision Agency are subject to

mandatory

are exempted from this practice. Organisations that met at least two of abovementioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the Banking Regulation and Supervision Agency are subject to mandatory reporting without being subject to any threshold. However, banks under the Savings Deposit Insurance Fund are exempted from this practice. Organisations that met at least two of abovementioned criteria in two consecutive reporting periods are expected to report in accordance with TSRS. Banks subject to the regulation and supervision of the Banking Regulation and Supervision Agency are subject to mandatory

	being subject to any threshold. However, banks under the Savings Deposit Insurance Fund are exempted	being subject to any threshold. However, banks under the Savings Deposit Insurance Fund are exempted	being subject to any threshold. However, banks under the Savings Deposit Insurance Fund are exempted	being subject to any threshold. However, banks under the Savings Deposit Insurance Fund are exempted
	from this practice.	from this practice.	from this practice.	from this practice.
28. Can entities for comply or explain)? No	whom compliance w	ith the policy tool is r	nandatory opt out of	the obligation (e.g.
○ Yes				
	tool exclusively apply beyond the jurisdiction		c operations, or does	it also apply to
Operations within	jurisdiction only			
Operations beyon	d the jurisdiction			
o Not applicable				
32. What are the sa	nctions for non-com	oliance? Select all the	at apply and describ	e in the text field.
☐ Monetary fine				
☐ Restriction on bus	siness activities			
☐ Voiding or setting	aside of contract			
☐ Exclusion from go	vernment contracts			
☐ Award of damage	es or compensation			
☐ Penalty for senior	managers			
☐ Criminal penalties	5			
✓ 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
o Unknown or prefer not to answer
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
Since TSRS 1 and 2 are, at first glance, a mandatory reporting requirement for banks and financial institutions and large-scale companies, all entities in this area are in intensive preparation. Training webinars on TSRS reporting are also organized by professional organizations and the Public Oversight Authority.
37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain) The reference document has entered into force as of January 1, 2024. The Board determined the first reporting period as the periods starting on or after 1 January 2014. In this
case, enterprises will make their first mandatory annual reporting in 2025 for the year 2024
∘ 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.
When 2024 sustainability-related activity results for 2024 start to be reported in 2025, these reports will be subject to mandatory sustainability assurance audit.
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
○ 10 or more years
○ Not specified

o 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
o 5-10 years
o 10 or more years
o Not specified
o Other
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
∘ No
Yes
46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for

<u>The Public Oversight, Accounting and Auditing Standards Authority (KGK), the main enforcer of both standards, has four main functions:</u>

The KGK sets and issues accounting, auditing and related professional practice standards to

coordination with subnational governments are set.

strengthen the reliability of financial statements and audits of the financial statements for investors and other related parties. The KGK strategically has an objective of setting accounting and auditing standards in compliance with the related international standards

The KGK sets and issues accounting, auditing and related professional practice standards to strengthen the reliability of financial statements and audits of the financial statements for investors and other related parties. The KGK strategically has an objective of setting accounting and auditing standards in compliance with the related international standards.

The KGK inspects and investigates audit firms and auditors to assess their compliance with the applicable laws, regulations and professional standards. Inspections are carried out in the scope of annual inspection plans and the results of inspections shall be announced to the public opinion every year with a report. Moreover, the KGK uses its investigative authority to identify serious audit deficiencies that pose risks to investors anytime deemed necessary

The KGK has authority to discipline registered audit firms and auditors for noncompliance with the relevant legislations. The KGK uses its disciplinary authority to impose sanctions and penalties for those deficiencies.

KGK has taken significant steps in this area by opening examinations for independent auditors. The training programs required for this purpose will only be conducted by institutions approved by the KGK. Additionally, the KGK plans to introduce a sustainability expertise examination, ensuring that only authorized professionals will be able to offer consultancy services for Sustainability Reporting Standards (TSRS). These measures underscore the importance of qualified and regulated expertise in delivering reliable assurance and consulting services

With the transition to mandatory corporate sustainability reporting for the first time in Turkey, Turkey Sustainability Reporting Specialist licensing will be launched in order to create "green collar" capacity within businesses and reporting-related organizations in order to increase the quality and reliability of corporate sustainability reporting. Corporate sustainability reporting specialists are individuals who require special competence and who will work with finance, accounting, risk, environment and other departments of enterprises and will take part in every stage of the sustainability report from preparation to presentation.

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.

Trainings are planned through various professional organizations, especially the Public Oversight Authority. In fact, in order to create a quality training system, training can be received from training institutions whose training programs are approved by the Public Oversight Authority. It can be a university, educational institution, professional chamber or non-governmental organization.

Based on the 7 main sector and 77 sub-sector specific standards of the Sustainability Accounting Standards Board (SASB) consolidated within the structure of the International Sustainability Standards Board (ISBB), the ISSB technical working group prepared texts, which are a guiding source for businesses in determining climate-related disclosures and metrics for 68 sub-sectors, and published as Guidance on Sector-Based Application of TSRS 2.

Domain-Specific Questions: Disclos	sure Questions	
What is being disclosed?		

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

	Recommended	Required	Neither recommended
			nor required
1. Greenhouse gas (GHG) emissions		V	
2. GHG emissions		\checkmark	
offsets or removals			
3. GHG emissions		\checkmark	
reduction targets			
4. Other climate-			$ \swarrow $
related targets			
5. Physical climate risk			
6. Transition risk			
7. Transition plan			
54. Which GHG emission	s must be disclosed? S	Select all that apply.	
Carbon dioxide (CO ₂)			
✓ Methane (CH4)			
☑ Nitrous oxide (N₂O)			
☑ Hydrofluorocarbons (H	IFCs)		
Perfluorocarbons (PFC	s)		
Sulphur hexafluoride (S	SF6)		
Nitrogen trifluoride (NF	- 3)		
Carbon dioxide equiva	lent (CO₂e)		
55. Are entities recomme	nded or required to dis	sclase arass emissions	,7
• No	or required to the	55.555 g. 655 cm 5510m	•
Recommended			
Required			
e ricquired			

56. Are entities recommended or required to disclose net emissions?
∘ No
Recommended
○ Required
57. What Scope of emissions must be disclosed? Select all that apply.
Scope 1 emissions
Scope 2 emissions
☐ Scope 3 emissions, relevant or material
Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
□ Not specified
58. Are entities recommended or required to discloseGHG emissionsaccounting methodologies or standards?
GHG emissions
59. Does the policy tool recommend or require the GHG inventory be third-party verified?
○ No
○ Recommended
○ Required
60. If necessary provide additional clarification to the above responses aboutgreenhouse gas (GHG)

emissions disclosure.

Entities must disclose GHG emissions, including gross and net figures, if net targets are set. They are
required to detail the GHG accounting methods used. Third-party verification of the GHG inventory is
recommended but not required (TSRS 2).
Disclosure of Greenhouse Gas (GHG) Offsets or Removals
62. Does the policy tool recommend or require offsetting purchases be disclosed?
∘ No
o Recommended (Please describe and reference the relevant section/subsection/paragraph of the
policy tool)
Required (Please describe and reference the relevant section/subsection/paragraph of the policy tool) The requirement to disclose offsetting purchases is outlined in Paragraph 36(e) of the TSRS 2
This section specifies that entities must disclose their reliance on carbon credits for achieving net
GHG emissions targets, including the type of carbon credits used and their verification by third-party
programs(TSRS 2).
<u> </u>
63. Does the policy tool recommend or require entities disclose whether offsets are verified?
∘ No
o Recommended (Please describe and reference the relevant section/subsection/paragraph of the
policy tool)
Required (Please describe and reference the relevant section/subsection/paragraph of the policy
tool) The requirement to disclose whether offsets are verified by a third-party program is specified in
Paragraph 36(e)(ii) of the TSRS 2.
<u>. a. a.g. apr. o o (o) (ii) o i ciro i o i o</u>
64. Does the policy tool recommend or require any certification standards for the use of GHG
offsetting or removals?
∘ No
\circ Recommended (Please list the certification standards, describe their use, and reference the relevant
section/subsection/paragraph of the policy tool)

 Required (Please describe and reference the relevant section/subsection/paragraph of the policy
tool) The policy tool requires the use of third-party certification standards for GHG offsetting or
removals. This requirement is detailed in Paragraph 36(e)(ii) of TSRS 2, where it mandates the
disclosure of the third-party program that verifies or certifies the carbon credits used.
65. Does the policy tool include any other recommendations or requirements regarding the
appropriate use of offsets?
∘ No
Recommended (Please describe and reference the relevant section/subsection/paragraph of the
policy tool)
Required (Please describe and reference the relevant section/subsection/paragraph of the policy
tool) The policy tool requires disclosure of offset use, verification by third-party programs, and details
on the offsets' credibility as specified in Paragraph 36(e) and Paragraph B71 of TSRS 2.
of the offsets credibility as specified in randyraph sole) and randyraph by 1 or 15105 2.
Disclosure of Greenhouse Gas (GHG) Emissions Reduction Targets

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

	Recommended	Required	Neither recommended nor required
An absolute emissions reduction target		(
An intensity-based emissions reduction target		2	
A net zero target			✓
Targets covering non- carbon GHG emissions		✓	
A Scope 3 emissions target		V	
A target derived using a sectoral decarbonization approach			
Interim targets		\checkmark	
A target timeframe (e.g. by 2040)			
A baseline year from which progress is measured			
A level of ambition for emissions reductions (e.g. 80% reduction)			
68. Does the policy tool re		entities to disclose the	ir progress in achieving their
∘ No			
o Recommended			
Required			

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

- Yearly
- o Every two years
- o Every three years

o Every four years
o Every five years
o Every ten years or more
o Other
No prescribed frequency
70. Does the policy tool recommend or require a scope of emissions which should be covered by the absolute emissions reduction target? Select all that apply.
Scope 1 emissions
Scope 2 emissions
Scope 3 emissions (relevant or material)
□ Scope 3 emissions (a specified proportion of coverage)
☐ Scope 3 emissions (all)
□ Not specified
71. Does the policy tool recommend or require a scope of emissions which should be covered by the intensity-based emissions reduction target? Select all that apply.
Scope 1 emissions
Scope 2 emissions
Scope 3 emissions (relevant or material)
□ Scope 3 emissions (a specified proportion of coverage)
□ Scope 3 emissions (all)
□ Not specified
74. Which of the following non-carbon GHG emissions reductions targets are entities recommended or required to disclose? Select all that apply.
✓ Methane (CH₄)

☑ Nitrous oxide (N₂O)
✓ Hydrofluorocarbons (HFCs)
Perfluorocarbons (PFCs)
Sulphur hexafluoride (SF6)
✓ Nitrogen trifluoride (NF3)
✓ Carbon dioxide equivalent (CO₂e)
75. For which of the following sectors are entities recommended or required to disclose targets derived using a sectoral decarbonization approach? Select all that apply.
☐ Power generation
□ Industry
☐ Transport Services
☐ Services/Commercial buildings
□ Other
✓ None specified
76. Are targets derived using a sectoral decarbonization approach recommended or required to be validated by a third-party?
∘ No
o Recommended
Required
77. What is the recommended or required level of ambition for interim targets?
o Reduction between 1-25%
o Reduction between 26-50%
o Reduction between 51-75%

○ Reduction of over 75%
○ Other
None specified
70.14/1
78. What are the recommended or required years for interim targets?
o 2025-2030
o 2031-2040
o 2041-2050
○ Other
 None specified
90. What is the recommended or required baseline year from which progress is to be measured?
80. What is the recommended or required baseline year from which progress is to be measured? • 1990-2000
o 2001-2005
○ 2006-2010
o 2011-2015
o 2016-2020
Other
81. Are entities recommended or required to disclose the methodologies by which they select baseline years?
○ No
○ Recommended
Required

82. What is the recommended or required level of ambition for GHG emissions reductions targets?
o Reduction between 1-25%
o Reduction between 26-50%
o Reduction between 51-75%
o Reduction between 75-85%
o Reduction between 85-100%
o Reduction of more than 100%
Other not specified
Disclosure of Physical Risk
86. What types of physical risk must be disclosed?
✓ To company
☐ To society (double materiality)
87. What is the materiality standard for the disclosure of physical risk?
● Self-assessed material risk
o Externally-defined material risk
o Other (Describe)
88. Are entities recommended or required to disclose the results of climate risk-related stress tests that are related to physical climate risk?
∘ No
∘ Recommended
Required

89. Are entities recommended or required to disclose their methodology for scenario analysis with relation to physical risk?
∘ No
○ Recommended
Required
90. Are risk assessments of physical risk recommended or required to be third-party verified?
∘ No
Recommended
o Required
Disclosure of Transition Risk
92. What types of transition risk must be disclosed? Select all that apply
Risks that societal transitions may pose to the disclosing entity
☐ Risks that the disclosing entity's transition may pose to society (double materiality)
93. What is the materiality standard for the disclosure of transition risk?
● Self-assessed material risk
o Externally-defined material risk
o Other (Describe)

94. Are entities recommended or required to disclose the results of climate-related risk stress tests that are related to transition risk?
o No
∘ Recommended
Required
95. Are transition risk assessments recommended or required to be third-party verified?
∘ No
∘ Recommended
Required
96. Are entities recommended or required to disclose their methodology for scenario analysis related to transition risk?
∘ No
∘ Recommended
Required
Disclosure of Transition Plans
98. What is the recommended or required frequency of transition plan disclosures?
Yearly
o Every two years
Every three years
Every four years
• Every five years
o Every ten years or more

○ Other
 Not specified
99. Does the policy tool recommend or require audited accuracy and/or third-party verification of the transition plan?
○ No
○ Recommended
Required
100. Does the policy tool recommend or require entities to disclose progress in implementing transition plans?
○ No
○ Recommended
Required
Required
·
101. What is the recommended or required frequency of disclosures related to transition plan
101. What is the recommended or required frequency of disclosures related to transition plan implementation progress?
101. What is the recommended or required frequency of disclosures related to transition plan implementation progress? • Yearly
101. What is the recommended or required frequency of disclosures related to transition plan implementation progress? • Yearly • Every two years
101. What is the recommended or required frequency of disclosures related to transition plan implementation progress? • Yearly • Every two years • Every three years
101. What is the recommended or required frequency of disclosures related to transition plan implementation progress? • Yearly • Every two years • Every three years • Every four years
101. What is the recommended or required frequency of disclosures related to transition plan implementation progress? • Yearly • Every two years • Every three years • Every four years • Every five years
101. What is the recommended or required frequency of disclosures related to transition plan implementation progress? • Yearly • Every two years • Every three years • Every four years • Every five years • Every ten years or more
101. What is the recommended or required frequency of disclosures related to transition plan implementation progress? • Yearly • Every two years • Every three years • Every four years • Every five years • Every ten years or more • Other

102. Does the policy tool recommend or require targeted entities to disclose their financial plans for implementing transition plans?
∘ No
Recommended
o Required
103. Does the policy tool recommend or require targeted entities to disclose their methodology for scenario analysis related to transition planning?
∘ No
o Recommended
Required
Other disclosures

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

	Required	Recommended	Neither recommended
1 Climanta valetad	✓		nor required
Climate-related opportunities			
2. Remuneration	♥		
based on achieving			
climate-related goals			
3. Taxonomies			✓
4. Capital allocation			
and/or expenditure			
plans (in the context of			
climate change)			
5. Due diligence	✓		
6. Assumptions and	V		
Dependencies			
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)			
11. Asset planning or			
ownership in the			
context of climate			
change			✓
12. Sectoral			
investment policies 13. Climate-related			✓
lobbying and/or policy			
engagement 14. Locked-in			✓
emissions or			
information on			
111101111011011011			

emissive assets with long lifespans			
15. Dirty asset			\checkmark
divestiture			
16. Nature-related impacts			
17. Just transition	✓		
indicators			
106. Is third-party verification No Recommended Required 107. Describe and referen		pportunities recommended	
compensation.	on Remuneration, the ent hether and how climate o		<u>E</u> ed in executive
current period related to a	•		
109. Describe and referer allocation and/or expendi		/paragraph of the policy t	ool relevant to capital
As per Paragraph 16/c.i,	In particular, the entity dis	scloses quantitative and o	<u>ualitative information</u>
<u>about:</u>			
· ·	•	nge in the short, medium o	• •
	·	portunities, taking into ac	
		s to which the entity is no	
•		acquisitions and divestm areas and asset retireme	-
233,1633 (141)10111111111111111111111111111111111	evadori, nevv basiness	and and asset retireme	·····

diligence disclosures. As per Article 11, the entity identifies climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects, including information about past events, current conditions and estimates of future conditions uses all reasonable and supportable information that is available at the reporting date without undue cost or effort. In order to do so, due diligence is required. 111. Describe and reference the section/subsection/paragraph of the policy tool relevant to assumptions and dependencies disclosures. As per Paragrap 14, The entity discloses information that enables users of general purpose financial reports to understand the current and expected impact of climate-related risks and opportunities on the entity's strategy and decision-making. In particular, the entity discloses the following: any climate-related transition plan that the entity has, including key assumptions used in developing the transition plan and information about the commitments on which the entity's transition plan is based on. 112. Describe and reference the section/subsection/paragraph of the policy tool relevant to data limitation disclosures. As per Paragraph B7, climate-related scenario analysis can be resource-intensive and - through an iterative learning process - can be developed and refined over multiple planning cycles. As a business repeats climate-related scenario analysis, it is likely to develop skills and capabilities that will enable it to strengthen its approach to climate-related scenario analysis over time. For example, if a business has not yet used climate-related scenario analysis or is in a sector where climate-related scenario analysis is not widely used, the business may need more time to develop skills and capabilities. In contrast, a business in a sector where climate-related scenario analysis is an established practice such as mineral extraction and mineral processing - can be expected to strengthen its skills and capabilities through experience. 113. Describe and reference the section/subsection/paragraph of the policy tool relevant to disclosures regarding the financial implications of climate-related matters. As per Paragraph 15, An entity shall disclose information that enables users of general purpose financial reports to understand (a) the effects of climate-related risks and opportunities on the entity's financial position, financial

performance and cash flows for the reporting period (current financial effects); and

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

(b) the expected effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows in the short, medium and long term, taking into account how climate-related risks and opportunities are incorporated into the entity's financial planning (expected financial effects).

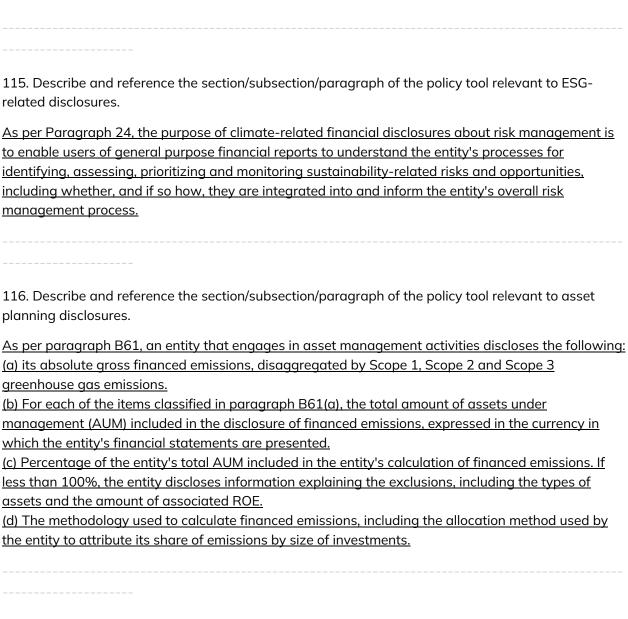
As per Paragraph 9/d, __inparticular, the entity discloses information that enables users of general purpose financial reports to understand: the impact of these climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, taking into account how climate-related risks and opportunities are incorporated into the entity's financial planning, and their expected impact on the entity's financial position, financial performance and cash flows in the short, medium and long term.

114. Describe and reference the section/subsection/paragraph of the policy tool relevant to

stewardship-related disclosures.

The section titled "Governance" the requirements for financial disclosures related to governance concerning climate-related risks and opportunities. The primary goal of these disclosures is to ensure that users of general-purpose financial reports understand the governance processes, controls, and procedures a company uses to monitor, manage, and oversee climate-related risks and opportunities. To achieve this, a company must disclose information regarding:

- 1. Governance Bodies or Individuals Responsible: The company needs to identify the governance bodies (like a board or committee) or individuals responsible for overseeing climate-related risks and opportunities. The disclosure should cover:
- o How responsibilities for climate-related risks and opportunities are reflected in the job descriptions, authorities, roles, and relevant policies.
- o Whether the governance bodies or individuals have the necessary authority and expertise to oversee strategies related to these risks and opportunities.
- o How and how often these bodies or individuals are informed about climate-related risks and opportunities.
- o How these bodies or individuals consider climate-related risks and opportunities when evaluating the company's strategy, key transactions, risk management processes, and related policies.
- o Whether performance metrics related to climate-related risks and opportunities are integrated into compensation policies, and how these bodies or individuals oversee the setting of targets and monitoring progress.
- 2. Management's Role: The company should also disclose the role of management in the governance process, particularly in monitoring, managing, and overseeing climate-related risks and opportunities. This includes:
- o Whether the role is assigned to a specific management position or committee, and how oversight is conducted over this position or committee.
- o Whether management uses controls and procedures to support the oversight of climaterelated risks and opportunities and how these controls are integrated into other internal functions.



123. Describe and reference the section/subsection/paragraph of the policy tool relevant to disclosure of just transition indicators.

As per paragraph 9, in particular, the entity shall disclose information that enables users of general purpose financial reports to understand; the impact of these climate-related risks and opportunities on the entity's strategy and decision-making, including information about the climate transition plan As per paragraph 14, an entity discloses information that enables users of general purpose financial reports to understand the current and anticipated impacts of climate-related risks and opportunities on the entity's strategy and decision-making. In particular, the entity discloses the following: any climate-related transition plan that the entity has, including information about the key assumptions used in developing the transition plan and the commitments on which the entity's transition plan is based.

Sta	nd	lar	ds	, F	ran	ne	wo	rks	i, a	nd	Gu	ıide	elir	ies	6												

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

	Required	Referenced	Neither required nor referenced
1. IFRS S1	✓		
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)	>		
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			✓

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

Domain-Specific Questions: Transition Planning Questions
Disclosure of Plans and Targets
132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?
∘ No
∘ Recommended
Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
○ No
○ Recommended
Required
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?
∘ No
∘ Recommended
Required

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

The business discloses its climate-related quantitative and qualitative targets, including those mandated by law or regulation, to monitor progress towards strategic goals. For each target, the business explains:

- 1. The criteria used to set the target.
- 2. The target's aim (e.g., reduction, adaptation, or alignment with science-based initiatives).
- 3. The business division the target applies to (e.g., the entire business or a specific unit or geographical area).
- 4. The time frame the target applies to.
- 5. The period against which progress is measured.
- 6. Intermediate milestones and targets.
- 7. Whether the target is absolute or intensity-based.
- 8. How the target aligns with the latest international climate agreement, including legal commitments from the agreement.

The business also discloses information about the approach used to set and review each target and how progress is monitored. This includes:

- 1. Whether the target and methodology were verified by a third party.
- 2. The processes for reviewing the target.
- 3. The metrics used to monitor progress.
- 4. Any changes to the target and explanations for these changes.

<u>Furthermore</u>, the business provides information on its performance related to each climate-related target, analyzing trends or changes. For each greenhouse gas (GHG) emission target, the business discloses:

- 1. The types of GHG emissions covered by the target.
- 2. Whether Scope 1, 2, or 3 GHG emissions are included.
- 3. Whether the target is for net or gross GHG emissions. If it is a net target, the corresponding gross target must also be disclosed.
- 4. Whether the target was achieved using a sectoral decarbonization approach.
- 5. If the business plans to use carbon credits to achieve a net GHG emissions target, it must provide details on:
- o The extent of reliance on carbon credits.
- o Verification or certification of carbon credits by third-party programs.
- o Whether the offset is based on nature or technological carbon removal and whether it is achieved through carbon reduction or removal.

0	Any othe	r factor	s necessa	y fo	or unders	standing	the c	redibil	lity and	integri	ty of t	he plar	nned
<u>carbon</u>	credits, s	uch as o	<u>assumptio</u>	ns a	about the	<u>perma</u>	nence	of car	bon off	sets.			

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

Recommended
○ Required
139. What is the recommended or required frequency of progress reports related to the achievement of targets?
∘ Yearly
o Every two years
o Every three years
o Every four years
Every five years
o Every ten years or more
○ Other
No prescribed frequency

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

	Recommended	Required	No
An absolute emissions			
reduction target			
An intensity-based		✓	
emissions reduction			
target			
A net zero target			<
Interim targets (e.g.		✓	
2030, 2050)			
Targets covering non-			
carbon GHG emissions			
A Scope 3 emissions			
target			
A target derived using	\checkmark		
a sectoral			
decarbonization			
approach			
A level of ambition for	✓		
emissions reductions			
(e.g. 80% reduction)		✓	
A baseline year from			
which progress is measured			
A target timeframe			✓
(e.g. by 2040)			
Targets for renewable			✓
energy procurement			
Targets for fossil fuel			✓
phase down/phase up			
Separate targets for	✓		
GHG offsets and/or			
removals			
Targets or goals		✓	
related to climate			
adaptation			
Targets or goals			✓
related to nature and			
biodiversity			
Other targets related			✓
to sustainability			

141. What is the recommended or required scope of emissions for absolute emissions reduction targets? Select all that apply.

Scope 1 emissions

Scope 2 emissions
Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
□ Not specified
142. What is the recommended or required scope of emissions for intensity-based reduction targets? Select all that apply.
Scope 1 emissions
Scope 2 emissions
Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
□ Not specified
145. What is the recommended or required year for interim targets?
o 2025-2030
o 2031-2040
o 2041-2050
o Other
Not specified
146. What is the recommended or required level of ambition for interim targets?
o Reduction between 1-25%
o Reduction between 26-50%

○ Reduction of over 76%
o Other
Not specified
147. For which of the following non-carbon GHGs are entities recommended or required to develop
emissions reduction targets? Select all that apply.
✓ Methane (CH₄)
✓ Nitrous oxide (N₂O)
Hydrofluorocarbons (HFCs)
Perfluorocarbons (PFCs)
Sulphur hexafluoride (SF6)
✓ Nitrogen trifluoride (NF3)
Carbon dioxide equivalent (CO ₂ e)
148. For which of the following sectors are entities recommended or required to develop targets derived using a sectoral decarbonization approach? Select all that apply.
□ Power generation
□ Industry
☐ Transport Services
☐ Services/Commercial buildings
□ Other
✓ None specified
149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?
∘ No
Recommended

o Required
150. What is the recommended or required level of ambition for GHG emissions reductions targets
o Reduction between 1-25%
o Reduction between 26-50%
o Reduction between 51-75%
o Reduction between 75-85%
o Reduction between 85-100%
o Reduction of more than 100%
151. What is the recommended or required baseline year from which progress is to be measured?
o 1990-2000
o 2001-2005
o 2006-2010
o 2011-2015
o 2016-2020
Other <u>Baseline year is disclosed in the entities' TSRS reporting.</u>
152. Are entities recommended or required to disclose the methodologies by which they select baseline years?
o No
Yes

156. Describe and reference the section/subsection/paragraph of the policy tool relevant to setting separate targets for GHG offsets and/or removals.

<u>B70 and 36(e)</u>
157. Does the policy tool recommend or require any certification standards for the use of offsetting or removals?
∘ No
o Recommended (Please reference the relevant section/subsection/paragraph of the policy tool related to certification standards for the use of offsets and/or removals)
158. Does the policy target make any other recommendations or requirements regarding the appropriate use of offsets?
o No
159. Describe and reference the section/subsection/paragraph of the policy tool related to climate adaptation targets.
Paragraph 22
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
○ No
∘ Recommended
Required

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

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

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

- o 1-10 years
- $\circ \ \textbf{11-20 years}$
- \circ 21-30 years
- $\circ \; \text{31-40 years}$
- o 41-50 years

Other unspecified			

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

- 0-2 years
- o 2-5 years
- o 5-10 years
- \circ 10 or more years

o Not specified
○ Other
169. Describe the recommended or required updates to transition plans and reference the relevant section/subsection/paragraph of the policy tool.
Reporting periods are annual as per the Section titled "Enforcement date"
171. Regarding the methodology for scenario analysis, does the policy tool recommend or require targeted entities identify and/or take actions to address data limitations?
No No
○ Recommended
o Required
173. Regarding the methodology for scenario analysis, does the policy tool recommend or require targeted entities disclose data limitations?
No No
○ Recommended
o Required
Manitaring Oversight and Incolor outsition
Monitoring, Oversight, and Implementation

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

	Recommended	Required	No
Monitor progress in			
implementing their			
transition plan			
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			
177. Describe the obligati relevant section/subsectic Paragraph 25 under the h	on/paragraph of the policy	tool.	olans, referencing the
178. Describe the obligati referencing the section/su	· · ·	•	n of transition plans,
Paragraph 15 under the h	neading of "financial posit	ion, financial performance	e and cash flows"

179. Describe and reference the section/subsection/paragraph of the policy tool relevant to integrating climate-related matters into financial accounting.
<u>9/d</u>
180. Describe the obligation to incorporate climate change considerations into investment decision making and asset planning, referencing the relevant section/subsection/paragraph of the policy tool.
<u>9/c</u>
181. Describe the obligation to incorporate climate change considerations into capital allocation and/or expenditure plans, referencing the relevant section/subsection/paragraph of the policy tool.
<u>16/c,1</u>
Engagement, Lobbying, and Governance

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

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			✓
Consumer			lacksquare
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification	П		
Climate-related financial incentives for			
employees and board			
members			
Hembers			
NoRecommendedRequired			
186. Describe the obligati referencing the relevant s <u>Under the heading of "Sc</u>	ection/subsection/paragr		value chain engagement
-	nd verification, referencin	nd/or transition plans with og the relevant section/sub onwards)	=

incentives for employees and board members, referencing the relevant section/subsection/paragraph of the policy tool.
Paragraph 29/g under the heading of "Metrics for Climate"
Standards, Frameworks, and Guidelines

191. Describe the obligation to the align targets and/or transition plans with climate-related financial

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.

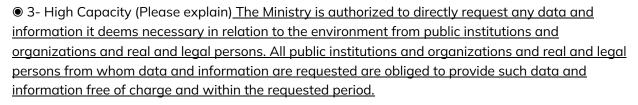
	I	1 = .	T
	Required	Referenced	Neither required nor
IEDC C4		✓	referenced
IFRS S1			
IFRS S2		<u> </u>	
Task Force on			
Climate-related			
Financial Disclosures			
(TCFD) CDP (formerly known			
as Climate Disclosure			
Project) Technical			
Note: Reporting on			
Climate Transition			
Plans			
International			
Integrated Reporting			
Framework			
Global Reporting		✓	
Initiative (GRI)			
Sustainability			
Accounting Standards			
Board (SASB) Science Based Targets			✓
initiative (SBTi)			
Science Based Targets			✓
initiative (SBTi) Net			
Zero Standard			
European		✓	
Sustainability			
Reporting Standards			
(ESRS)			
Other			
•	•	elines required by or refer	• •
tool. Please provide a we	b-archived link to each st	andard/framework/guidel	ine listed.
CDSB-Climate Disclosure	Ctandards Doard Eramo	work	
CD3B-Clillidte Disclosure	: Standards Bodra Frame	WOIK	
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.

Policy Tool Name: Environmental Law No. 2872(2872 numaralı Çevre Kanunu)

http	Source material link(s): os://web.archive.org/web/20240822124218/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=28 &MevzuatTur=1&MevzuatTertip=5
4.	Which of the following governance domains does this policy tool relate to? Select all that apply.
V	Climate-related disclosure
ΠТ	ransition planning
□P	Public procurement
6.	Select the category which best describes the author/issuer of the policy tool.
□⊢	Head of state and/or government
□ Ir	ndependent regulatory or supervisory body
✓ L	Legislature
□ Ju	udiciary
□N	/linistry/Department/Agency
□ C	Other (Please describe)
	Status of the policy tool
	Approved, in force
0 A	pproved, not yet in force
o O	ther (Please describe)
a v	'ear of (planned) entry into force or year of publication
9. 1 199	

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 Environmental Law aims to protect and improve the environment, prevent pollution, and ensure the sustainable use of natural resources. It seeks to safeguard the environment from harmful effects of human activities and natural processes, improve the quality of air, water, and soil, and prevent pollution through regulations and controls. Serving as a comprehensive framework for environmental governance in Türkiye, it aligns with international environmental standards and agreements. The Law stipulates that market-based mechanisms and economic instruments and incentives are used, such as emission fees, pollution charges and pollution prevention bonds, and carbon trading to track GHG emissions.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
■ 1. Ministry of Environment, Urbanization and Climate Change
② 2. <u>Directorate of Climate Change</u>
∘ 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of Ministry of Environment, Urbanization and Climate Change 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)



Prefer not to answ	wer		
 Not Applicable 			

- 16. To provide contextual information, rate the capacity of Directorate of Climate Change to undertake the policy tool's implementation and/or enforcement.
- o 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- o 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) <u>Directorate of Climate Change (DCC)</u> was established as an <u>affiliated institution of the Ministry of Environment, Urbanization and Climate Change with</u> Presidential Decree No. 85 dated October 29, 2021.

It is responsible for determining policies, strategies, and actions at the national and international level, conducting negotiation processes, and ensuring coordination with institutions and organizations within the scope of Türkiye's climate change mitigation and adaptation efforts.

In line with Türkiye's 2053 net zero emission and green development goals, it is in charge of carrying out all kinds of work necessary for adaptation and mitigation and raising awareness of climate change with a human and nature-friendly approach to all segments of society.

In this context, the duties and authorities of the Climate Change Presidency are as follows:

<u>To carry out studies on the determination of plans, policies, and strategies by taking measures related to global climate change and depletion of the ozone layer.</u>

To monitor, control and report the greenhouse gas emissions that cause climate change on a national scale, to carry out sectoral policy determination studies on the reduction of greenhouse gas emissions, and to make the necessary legislative arrangements.

To follow the international negotiation processes on climate change.

To prepare or have prepared reports that our country is obliged to fulfill within the scope of international organizations and conventions.

In line with the net zero emission target and the principle of circular economy, determine the policies for combating climate change and green development, prepare strategies and action plans, and present them to the Coordination Board.

To carry out studies to determine national, local, and sectoral climate change adaptation needs, to monitor, evaluate and report action plans in this area.

To carry out modeling and risk assessment studies to determine the effects of climate change, to prepare or have risk maps prepared.

To determine the procedures and principles regarding the monitoring, reporting, and verification of greenhouse gas emissions at the facility, activity, or sector level, and to implement the necessary inspections and sanctions.

To carry out studies on marketbased mechanisms and economic instruments, especially the Emissions Trading System, to determine the procedures and principles, and to implement the necessary inspections and sanctions.

To manage the revenues to be obtained from the Emissions Trading System, the greenhouse gas monitoring reporting and verification system, and other carbon pricing tools.

To search for national and international financial resources required for combating climate change and green development, to work towards the benefit of relevant stakeholders, and to build capacity, to develop, implement and monitor incentive mechanisms and grant programs.

To research technologies and innovative solutions to climate change, coordinate with national and international organizations working in this context, carry out conceptual studies, and prepare guides and guidance documents.

To carry out the national coordination, monitoring, and reporting of the works carried out within the scope of the climate platform and related online monitoring and evaluation systems.

<u>To carry out studies for the harmonization of the European Union acquis, which is in its field of duty, to carry out, coordinate, and monitor the projects within this framework.</u>

<u>To prepare and implement national and international projects within the scope of combating climate change.</u>

To carry out training, capacity, and awarenessbuilding activities to raise public awareness in the field of climate change.

 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-	✓		
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 -			
e.g., county, district,			
municipality, city)			
11. Government	✓		
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors	✓		
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other	✓		
13. Other Text:Applicable	to all entities no specific		icy tool

l.			<u> </u>
13. Other Text:Applicable	to all entities, no specific	targets defined in the pol	icy tool.
, ,	•	-	

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			
Mining and quarrying	✓		
Manufacturing	✓		
Electricity, gas, steam,	V		
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 activities			
Public administration	✓		
and defense;			
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 criteria to identify entities for whom or instances in which compliance is mandatory.

	Publi cly- trade d entiti es	Privat e comp anies	Finan cial instit ution s	Small and medi um- sized enter prises	State - owne d comp anies	Not- for- profit organiz ations	Govern ment agencie s and/or depart ments (supran ational)	Gover nment agenci es and/or depart ments (nation al)	Gover nment agenci es and/or depart ments (region al - e.g. state, provin ce, region, metro politan region)	Gover nment agenci es and/or depart ments (local - e.g. county , district , munici pality, city)
Minimu m number of employ ees (Enter min number of full-time employ ees - FTEs)										
Minimu m revenue (Enter minimu m revenue										
Minimu m assets (Enter minimu m assets) Minimu m										

contract value (Enter										
minimu										
m										
contract										
value)										
Entity is										
headqu artered										
in the										
jurisdict										
ion										
Entities	The	The	The	The	The	The	The	The	The	The
are	Law	Law	Law	Law	Law	Law	Law	Law	Law	Law
subject	appli	appli	appli	applie	appli	applies	applies	applie	applie	applie
ed to	es to	es to	es to	s to	es to	to all	to all	s to all	s to all	s to all
disclosu	all	all	all	all	all	entities	entities	entitie	entitie	entitie
re or	entiti	entiti	entiti	entiti	entiti	and	and	s and	s and	s and
reportin	es	es	es	es	es	person	persons,	person	person	person
g .	and	and	and	and	and	s, with	with no	s, with	s, with	s, with
require	perso	perso	perso	perso	perso	no	threshol	no	no	no
ments	ns,	ns,	ns,	ns,	ns,	thresho	ds	thresh	thresh	thresh
	with	with	with	with	with	lds	stipulat	olds	olds	olds
	no	no	no	no	no	stipulat	ed.	stipula	stipula	stipula
	thres holds	thres holds	thres holds	thres holds	thres holds	ed.		ted.	ted.	ted.
	stipul	stipul	stipul	stipul	stipul					
	ated.	ated.	ated.	ated.	ated.					

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

No		
o 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 Fine of TRY 464,585 for unauthorized facility operations that are subject to permission due to their significant impacts in terms of air pollution, increasing to TRY 929,233 if emissions exceed limits. Fine of 2% of project cost for starting without an EIA, plus TRY 193,522 for each violation of EIA commitments. Fine of TRY 116,060 for not providing required information and documents to authorities. Fine of TRY 464,585 for disposing of waste on soil in violation of relevant regulations. Fine of TRY 116,060 for not establishing an environmental management unit or hiring an environmental consultancy, and TRY 77,372 for not employing an environmental engineer or authorized person. Fine ranging from TRY 433,018 to TRY 1,732,078 for those who collect, transport, temporarily or interim store, recover, recycle, recycle, reuse or dispose of waste in violation of limitations stipulated in relevant regulations, and TRY 1,443,397 for importing waste. Fine of TRY 4,810 for polluting public places. Fine of TRY 38,721,523 for exporting or transiting hazardous wastes without proper notification. Fine ranging from TRY 1,936,005 to TRY 19,360,712 for those who collect, separate, temporarily and interim store, recycle, reuse, transport, package, label, dispose of hazardous wastes in violation of relevant regulations and failing to close hazardous waste facilities properly. Fine ranging from TRY 1,936,005 to TRY 19,360,712 for Those who produce, process, import and export, transport, store, use, package, label, sell and offer for sale hazardous chemicals and goods containing these chemicals in violation of relevant regulations. Fine of 20% of the unpaid recovery participation share. Fine of TRY 96,226 for failing to establish or document a zero waste management system. Fine of TRY 115,471 for late submission or update of the emissions monitoring plan, and TRY 173,207 for late submission of the verified emissions report. Fine of TRY 9,943 for not conducting emission measurements, increasing to TRY 19,897 if emissions exceed standards. Fine of TRY 9,943 for using a motor vehicle without a catalytic converter or similar emission control systems. Fine of TRY 39,797 for continuing improper emission measurements after losing the relevant conditions. Fine of TRY 79,611 for conducting emission measurements without certification or falsifying related documents.
- Restriction on business activities <u>Authorities may grant up to one year to correct violations, as per regulations</u>. Activities will be (i) immediately suspended if no correction period is granted, or (ii) partially/completely halted if violations aren't corrected within the given time. Activities that endanger the environment or lack necessary permits will be indefinitely suspended; those started without an <u>Environmental Impact Assessment or project file will be suspended by relevant authorities Granting a correction period or suspending activities does not prevent the imposition of penalties under the law.</u>

ш'	√oiding	or set	tıng as	side o	t con	tract
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- ☐ Exclusion from government contracts
- Award of damages or compensation <u>Those who pollute and damage the environment are liable</u> for the damages arising from the pollution and degradation they cause, without the requirement of fault. The polluter shall also be liable for compensation for the damages incurred in accordance with the general provisions. Claims for compensation for damages to the environment shall be time-barred

after five years from the date on which the injured party learns of the damage and the person liable for compensation.
□ Penalty for senior managers
Criminal penalties Those who provide false or misleading information face imprisonment from six months to one year, and those who issue or use false documents will be prosecuted under the Turkish Criminal Code for document forgery.
□ 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
o Above average
o Not applicable
o Unknown or prefer not to answer

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

The Environmental Law is an outdated law and a draft climate change law is being worked on.
especially in line with Türkiye's net zero target for 2053. Upon the entry into force of this law, the
general framework provisions on climate change will take precedence in the environment.
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.
In 10 thousand inspections conducted by the Ministry of Environment, Urbanization and Climate Change to prevent industrial air pollution, TRY 53 million in fines were imposed and the activities of 73 enterprises were suspended. https://web.archive.org/web/20240822125316/https://www.yenicaggazetesi.com.tr/bakanlik-
acikladi-havayi-kirleten-fabrikalara-53-milyon-lira-ceza-kesildi-605749h.htm
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
o 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.
As per Article 12, The Ministry of Environment, Urbanization and Climate Change is authorized to monitor compliance with the provisions of the Law. When necessary, this authority shall be delegated
by the Ministry to special provincial administrations, municipalities establishing environmental inspection units, Undersecretariat of Maritime Affairs, Turkish Environmental Agency, General
Directorate of Security, Gendarmerie General Command and Coast Guard Command.

41. Does the policy tool recommend or require periodic impact assessments?
No No
∘ Recommended
o Required
43. Does the policy tool recommend or require periodic reviews?
No No
○ 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
46. Describe the mechanisms for enhancing regulatory coordination with subnational governments.

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.

As per Article 12, The Ministry of Environment, Urbanization and Climate Change is authorized to monitor compliance with the provisions of the Law. When necessary, this authority shall be delegated by the Ministry to special provincial administrations, municipalities establishing environmental inspection units, Undersecretariat of Maritime Affairs, Turkish Environmental Agency, General Directorate of Security, Gendarmerie General Command and Coast Guard Command.

For military workplaces, zones, and exercises, inspections and their outcomes are governed by a regulation jointly prepared by the General Staff, the Ministry of National Defense, the Ministry of Interior, and the Ministry.

As per Article 5, the duties of the High Environmental Council are as follows

a) To set objectives, policies and strategies to ensure an effective environmental management.

b) To determine legal and administrative measures enabling the integration of the environmental
$\underline{\text{dimension into economic decisions within the framework of the principle of sustainable development.}\\$
c) To make the final decisions accordingly.
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
∘ No
Yes
48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
As per Article 9, in order to raise public awareness, environmental issues are be included in the curricula of formal education institutions starting from pre-school. Non-formal education programs on environmental importance should be featured in radio and TV broadcasts, with a requirement for at least two hours of educational programming per month on Turkish and private TV channels, and at least half an hour per month on private radio channels. Additionally, 20% of these broadcasts must occur during peak viewing and listening times, and the Radio and Television Supreme Council is responsible for monitoring compliance.

Domain-Specific Questions: Disclosure Questions	
What is being disclosed?	

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

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas			V
(GHG) emissions			
2. GHG emissions			lacksquare
offsets or removals			
3. GHG emissions			\checkmark
reduction targets			
4. Other climate-		\checkmark	
related targets			
5. Physical climate risk		•	
6. Transition risk			
7. Transition plan			>
84. Which of the followin entities disclose? Select a	•	d targets does the po	licy tool recommend or require
□ Targets for renewable the policy tool relevant to			section/subsection/paragraph of
□ Targets for fossil fuel p the policy tool relevant to	· ·		e section/subsection/paragraph of
□ Targets or goals relate of the policy tool relevant	•		he section/subsection/paragraph
□ Targets or goals relate section/subsection/parag			
☐ Targets or goals relate policy tool relevant to just	•	ease reference the se	ction/subsection/paragraph of the
Other taraets (Please)	reference the section/s	ubsection/paragraph	of the policy tool relevant to
=			ution, promote zero waste,
• ' '	•	• .	•
			mandatory standards are
			s, participation shares, promoting
<u>renewable energy source</u>	<u>s and clean technolog</u>	<u>ies, encouraging non</u>	-motorized or electric vehicles,
promoting waste recover	y and the reuse of trec	ated wastewater, par	ticipation shares for recycling,
reducing the use of plasti	c bags, packaging, an	d single-use material	s, deposit schemes, emission

monitoring greenhouse gas emissions.
Disclosure of Physical Risk
·
86. What types of physical risk must be disclosed?
□ To company
To society (double materiality)
87. What is the materiality standard for the disclosure of physical risk?
Self-assessed material risk
Externally-defined material risk
o Other (Describe)
88. Are entities recommended or required to disclose the results of climate risk-related stress tests that are related to physical climate risk?
No No
o Recommended
o Required
89. Are entities recommended or required to disclose their methodology for scenario analysis with relation to physical risk?
No No
o Recommended
o Required

90. Are risk assessments of physical risk recommended or required to be third-party verified?
No
○ Recommended
○ Required
Other disclosures

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

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities			
2. Remuneration based on achieving climate-related goals			⊘
3. Taxonomies			✓
4. Capital allocation and/or expenditure plans (in the context of climate change)			
5. Due diligence			✓
6. Assumptions and Dependencies			Y
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)			
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			Y
13. Climate-related lobbying and/or policy engagement			
14. Locked-in emissions or information on			

emissive assets with long lifespans						
15. Dirty asset			✓			
divestiture	1					
16. Nature-related	✓					
impacts						
17. Just transition indicators			\checkmark			
indicators						
122. Describe and reference of nature-related impacts As per Article 12, those contains their activities that may contain products and wastes they pollution reports and other unit upon request.	oncerned are obliged to subuse environmental pollutor produce, manufacturing or information and docume	ubmit the information and cion, such as raw material schemes, emergency plane ents to the Ministry or the	documents related to s and fuels they use, ns, monitoring systems, authorized inspection			
Institutions, organizations and enterprises that may cause environmental problems as a result of their planned activities are obliged to prepare (i) an Environmental Impact Assessment Report or a project						
introduction file that inclu	= : :	·	· · · · · · · · · · · · · · · · · · ·			
impacts of the project on	the environment, the mea	sures to be taken to preve	ent negative impacts or			
minimize them to the extent that they do not harm the environment, the measures to be taken to						
prevent negative impacts	or minimize them to the e	extent that they do not ha	rm the environment, the			
measures to be taken in d	•	-	•			
alternatives, and the mon	-	·	• • • •			
plans to be implemented in order to control and reduce the negative effects of the accident on the						
environment in the event of an accident related to their activities.						
Standards, Frameworks,	and Guidelines					

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

	Required	Referenced	Neither required nor referenced
1. IFRS S1			\checkmark
2. IFRS S2			\checkmark
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)			
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			✓

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.
Türkiye has a draft law on climate change, known as the "Draft Climate Law" (İklim Kanunu Taslağı). The draft law was prepared as part of Türkiye's efforts to combat climate change and align with international environmental obligations, including the Paris Agreement, which was ratified in Octobel 2021. Türkiye has also committed to achieving net zero by 2053.
However, the final text of the draft law is still subject to changes and not approved yet. As the final text of the draft has not been officially published in the official website, we have not included this too into this study/survey
Additional Important Information
197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
<u>None</u>

Policy Tool Name: Regulation on Zero Waste (Sıfır Atık Yönetmeliği)

3. Source material link(s): https://web.archive.org/web/20240822141119/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=32 659&MevzuatTur=7&MevzuatTertip=5
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
Climate-related disclosure
□ Transition planning
□ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
□ Head of state and/or government
□ Independent regulatory or supervisory body
□ Legislature
□ Judiciary
☑ Ministry/Department/Agency
□ Other (Please describe)
7. Status of the policy tool
Approved, in force
Approved, not yet in force
Other (Please describe)
9. Year of (planned) entry into force or year of publication
<u>2019</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 purpose of this Regulation is to determine the general principles and principles regarding the establishment, dissemination, development, monitoring, financing, registration and certification of the zero-waste management system, which aims to protect the environment and human health and all resources in waste management processes in line with the principles of sustainable development and effective management of raw materials and natural resources.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Ministry of Environment, Urbanization and Climate Change
∘ 3.
o 4.
○ 5.
15. To provide contextual information, rate the capacity of Ministry of Environment, Urbanization and Climate Change to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
 3- High Capacity (Please explain) The Ministry is authorized and tasked: a) To prepare/ have the Zero Waste Management Action Plan, which includes plans, programs,

policies and targets regarding the zero waste management system, to update it, to ensure that it is updated, to ensure that it is announced on a national and local scale and to publish it,

- b) To determine/define the design and planning criteria, evaluation elements and implementation principles in terms of administrative, financial and technical elements of the zero waste management system, and to prepare/ have prepared guidance documents on this subject.
- c) Determining programs and policies for the development, improvement and dissemination of zero waste management system, training and awareness activities
- d) Ensure cooperation and coordination for the implementation of the Regulation, establish monitoring and audit infrastructure and take necessary administrative measures,
- d) Preparing / having prepared the Zero Waste Information System, creating and publishing performance indicators,
- e) To investigate the applicability of national and international policies on issues related to the zero waste management system, to follow, monitor and carry out relevant work, and
- f) To determine the support and incentive elements for the zero waste management system and the procedures and principles for implementation.
- g) To determine the procedures and principles regarding the establishment and functioning of the Zero Waste Coordination Board.
- <u>a) To determine the criteria for the evaluation of process wastes from industrial enterprises within the scope of zero waste certificate.</u>
- h) Determining policies on waste prevention, monitoring and evaluating the implementation of waste prevention measures,
- 1) Determine the format of the Provincial Zero Waste Management System Plan,
- i) To determine the principles regarding the establishment and operation of waste collection centers.
- Prefer not to answer

 Not Applicable
- 16. To provide contextual information, rate the capacity of Directorate General of Environmental Management to undertake the policy tool's implementation and/or enforcement.
- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) <u>The duties and powers of the Directorate General of Environmental Management are as follows</u>
- a) To prepare legislation on the prevention and control of environmental pollution; to develop standards; to determine measurement, detection and quality criteria; to give opinions on environmental pollution according to the characteristics of the receiving environment,

- b) To carry out studies on the determination of objectives and principles for the protection of air quality, reduction or elimination of air pollution, noise and vibration; to make and have made clean air action plans; to carry out coordinated studies with relevant institutions and organizations, to determine criteria and standards,
- c) To carry out studies on determining policies and strategies for clean production and integrated pollution prevention activities and to prepare the relevant legislation.
- d) To encourage the use of clean energy, particularly renewable energy resources, and to carry out studies on the determination of targets and criteria for the use of fuels in a way that does not cause air pollution.
- e) To determine the criteria for wastes and chemicals, air pollution, noise and vibration that have negative impacts on the environment throughout the country, including free zones.
- e) To cooperate with the Turkish Atomic Energy Authority on nuclear security,
- f) To realize an effective environmental management, to determine the necessary economic instruments to ensure the compatibility of wastes and chemicals with the environment and to develop standards in this regard,
- g) To determine administrative, financial and technical procedures and principles and standards for the control of exhaust emissions of motor vehicles.
- h) In order to protect ground and surface waters, seas and soil, to prevent or eliminate pollution, to determine and ensure the implementation of procedures and principles regarding pollutant elements and pollution elimination and control, to make and have emergency response plans, to determine appropriate technologies for the protection of the environment and to determine the qualifications of the facilities to be established for this purpose and to take and have the necessary measures taken within this framework,
- i) To carry out studies on the determination of targets, policies and criteria for the management of waste and chemicals,
- j) To determine the design principles and criteria of wastewater treatment plants together with the Ministry of Agriculture and Forestry and to carry out the approval procedures,
- k) To carry out studies to determine policies and strategies on minimization of waste at source, classification, collection, transportation, temporary storage, recovery, disposal, reuse, treatment, conversion to energy and final storage,
- I) In cooperation with relevant institutions and organizations, to determine the principles regarding the transportation of wastes and licenses for the transportation of hazardous wastes, to ensure and monitor their implementation, to determine the current pollution status of areas contaminated with

wastes and chemicals, to carry out and have carried out studies on the risks to the environment and human health and the improvement of contaminated areas.

- m) To determine the criteria for the import and export of fuels, wastes and chemicals to be banned and restricted, as well as other substances that may cause environmental pollution, and to ensure their implementation,
- n) Carrying out and coordinating the preparation of national environmental strategy and action plans,
- o) To coordinate with other institutions and organizations in order to carry out studies on the determination of plans, policies and strategies for taking measures regarding global climate change and ozone depletion.
- p) Monitoring and directing the work of local environmental boards,
- r) To take measures to prevent practices that cause visual pollution in buildings and other structures in built-up areas.
- s) Monitoring and conducting national and international studies on issues within its field of duty.
- o Prefer not to answer

Not Applicable		

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

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

	Mandatory	Voluntary	Not targeted
1. Publicly-traded	✓		
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-	✓		
sized enterprises			
5. State-owned		✓	
companies			
6. Not-for-profit	\checkmark		
organizations			
7. Government		✓	
agencies and/or			
departments			
(supranational)			
8. Government	\checkmark		
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	✓		
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			
	<u>. – </u>	<u>. – </u>	ı –

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	\checkmark		
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	9		
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 and defense; 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 thr	reshold criteria	to identify	entities for	r whom or	instances i	n which	complianc	e is
ma	ndatory.								

	Government agencies and/or departments (national)	Government agencies and/or departments (regional - e.g. state, province, region, metropolitan region)	Sectoral actors (e.g. healthcare, defense, utilities, education)
Minimum number of employees (Enter min number of full-time employees - FTEs)			
Minimum revenue (Enter minimum revenue)			
Minimum assets (Enter minimum assets)			
Minimum contract value (Enter minimum contract value)			
Entity is headquartered in the jurisdiction			
Entities are subjected to disclosure or reporting requirements			

Entity is headquartered in the			
jurisdiction Entities are subjected			
to disclosure or			
reporting requirements			
28. Can entities for whom comply or explain)?	compliance with the poli	cy tool is mandatory opt c	out of the obligation (e.g.
No			
o Yes			
30. Does the policy tool exentities' operations beyon		s' domestic operations, or	does it also apply to
Operations within jurison	diction only		
o Operations beyond the j	jurisdiction		
o Not applicable			

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
Monetary fine Those who do not establish a zero waste management system and/or fail to
document that they have established a zero waste management system shall be imposed an
administrative fine of TRY 96,226 for the year 2024.
□ 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
○ 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
Above average
o Not applicable

o Unknown or prefer not to answer
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
The Zero Waste Project was prioritized by all public and private entities, which led to the prevention of 5.9 million tons of greenhouse gas emissions and increased the recovery rate from waste from 13 % in 2017 to 35 % in 2023.
https://web.archive.org/web/20240828091456/https://www.aa.com.tr/tr/yesilhat/sifir-atik/sifir-atik-projesi-ile-ekonomiye-185-milyar-liralik-katki-saglandi-/1823391
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.
With the Zero Waste Project, 59.9 million tons of recyclable waste has been recovered to the economy so far, while TRY 185 billion has been generated from waste through recycling. https://web.archive.org/web/20240828091456/https://www.aa.com.tr/tr/yesilhat/sifir-atik-projesi-ile-ekonomiye-185-milyar-liralik-katki-saglandi-/1823391
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.

Paragraph 19- Inspection and monitoring of zero waste certified sites Zero waste certificate holders shall be guidited by the Provincial Directorates at least once during the
Zero waste certificate holders shall be audited by the Provincial Directorates at least once during the validity period of the certificate.
In the audits, it is inspected whether the certified sites operate in accordance with the document principles and criteria set out in this Regulation.
41. Does the policy tool recommend or require periodic impact assessments?
● No
∘ Recommended
o Required
43. Does the policy tool recommend or require periodic reviews?
∘ No
∘ Recommended
Required
44. Select the option that best describes the frequency of the recommended or required periodic reviews.
● 0-2 years
o 2-5 years
o 5-10 years
o 10 or more years
o Not specified
o 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
46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.
Article 5 - General principles: Under the coordination of the Ministry and the provincial directorate, it is essential to raise awareness and create consciousness and awareness in order to develop, disseminate and effectively implement the zero waste management system in cooperation with the relevant institutions and organizations, and to encourage and support environmentally sensitive attitudes, behaviors and activities.
Article 6 - Duties and powers of the Ministry: When deemed necessary, the Ministry may delegate the duties and authorities of provincial directorates regarding the evaluation of zero waste certificate applications and issuance/cancellation of zero waste certificates to the Agency and/or evaluation institutions or organizations.
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
No● Yes
48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
The Regulation stipulates that the Ministry of Environment, Urbanization and Climate Change shall determine the programs and policies for the development, improvement and dissemination of the zero waste management system, to organize / organize training and awareness activities, and to prepare / have prepared guidance documents on these issues. Provincial directorates, Local administrations shall also provide training.

Domain-Specific Questions: Disclos	sure Questions	
What is being disclosed?		

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

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			Ø
2. GHG emissions offsets or removals			
3. GHG emissions reduction targets			✓
4. Other climate- related targets	~		
5. Physical climate risk			\checkmark
6. Transition risk			~
7. Transition plan			\checkmark
84. Which of the followin entities disclose? Select a	•	d targets does the pol	icy tool recommend or require
□ Targets for renewable the policy tool relevant to			section/subsection/paragraph of
□ Targets for fossil fuel p the policy tool relevant to			e section/subsection/paragraph of
□ Targets or goals relate of the policy tool relevant	•		ne section/subsection/paragraph
□ Targets or goals relate section/subsection/parag			
☐ Targets or goals relate policy tool relevant to just	•	ease reference the sec	ction/subsection/paragraph of the
Other targets (Please r	eference the section/s	ubsection/paragraph	of the policy tool relevant to
other targets) <u>As per Arti</u>	cle 10, buildings and s	ites that have establi	shed a zero waste management
system are obliged to rep	ort monthly information	on on the wastes colle	ected within the scope of the zero
			via the zero waste information
•		_	nation by the end of March each
year, and to keep the info	rmation and documer	nts based on the notifi	<u>cation.</u>

Other disclo	sures		

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			⊘
3. Taxonomies			✓
4. Capital allocation and/or expenditure plans (in the context of climate change)			
5. Due diligence			⊘
6. Assumptions and Dependencies			Y
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)			
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			Y
13. Climate-related lobbying and/or policy engagement			
14. Locked-in emissions or information on			

emissive assets with		
long lifespans		
15. Dirty asset		✓
divestiture		
16. Nature-related		✓
impacts		
17. Just transition		
indicators		
Standards, Frameworks	, and Guidelines	

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

	Required	Referenced	Neither required nor referenced
1. IFRS S1			✓
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)			
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			\checkmark

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

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

<u>None</u>

Policy Tool Name: The Regulation on Energy Performance For Buildings (Binalarda Enerji Performansı Yönetmeliği)

3. Source material link(s): https://web.archive.org/web/20240822142849/https://www.mevzuat.gov.tr/File/GeneratePdf?mevzuatNo=13594&mevzuatTur=KurumVeKurulusYonetmeligi&mevzuatTertip=5
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 2009

10. Does the policy tool have an end date?
No 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 purpose of this policy is to set out the procedures and principles for the effective and efficient use of energy and energy resources in buildings, to prevent energy waste, and to protect the environment.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
© 2. <u>Directorate General of Vocational Services</u>
o 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of Ministry of Environment, Urbanization and Climate Change 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) Within the scope of the Regulation, inspections related to the periodic maintenance of the energy consuming equipment of the building specified in the relevant reports are carried out by the Ministry or institutions and organizations authorized by the Ministry. The institutions and organizations that will conduct inspections are responsible to the Ministry for

their activities within the scope of this Regulation. The Ministry monitors the activities of these
organizations within the scope of the Regulation and audits them when necessary.
o Prefer not to answer
o Not Applicable
16. To provide contextual information, rate the capacity of Directorate General of Vocational Services to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
• 3- High Capacity (Please explain) The Directorate is tasked to take necessary measures to encourage the use of local architecture and local materials in buildings, to ensure energy efficiency in buildings and to use and disseminate advanced construction technologies.
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			✓
entities			
2. Private companies			\checkmark
3. Financial institutions			
4. Small and medium-			\checkmark
sized enterprises			
5. State-owned			\checkmark
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			\checkmark
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			П
13. Other Text:This policy tool does not target sectors, it is concerned with the energy performance of the buildings of the enterprises regardless of the sector.			

aciciisc, atilitics,	·		
education)			
13. Other	\checkmark		
13. Other Text:This policy	tool does not target secto	ors, it is concerned with th	e energy performance of
the buildings of the enter	orises regardless of the se	ector.	
	•		

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	V		
Mining and quarrying	✓		
Manufacturing	✓		
Electricity, gas, steam, and air conditioning supply	V		
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	\checkmark		
Professional, scientific and technical activities			
Administrative and support service activities	∀		
Public administration and defense; compulsory social security	~		
Education	✓		
Human health and social work activities			
Arts, entertainment and recreation			
Other service activities	\checkmark		
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 criteria to identify entities for whom or instances in which compliance is mandatory.

	Sectoral actors (e.g. healthcare,	Other
	defense, utilities, education)	
Minimum number of employees		
(Enter min number of full-time		
employees - FTEs)		
Minimum revenue (Enter		
minimum revenue)		
Minimum assets (Enter		
minimum assets)		
Minimum contract value (Enter		
minimum contract value)		
Entity is headquartered in the		
jurisdiction		
Entities are subjected to	It applies to all buildings except	It applies to all buildings except
disclosure or reporting	for buildings where production	for buildings where production
requirements	activities are carried out in	activities are carried out in
	industrial areas, buildings with	industrial areas, buildings with
	a planned period of use of less	a planned period of use of less
	than two years, buildings with	than two years, buildings with
	a total usage area of less than	a total usage area of less than
	50 m2, greenhouses,	50 m2, greenhouses,
	workshops and buildings such	workshops and buildings such
	as warehouses, arsenals,	as warehouses, arsenals,
	warehouses, stables, barns,	warehouses, stables, barns,
	corrals that are built	corrals that are built
	individually and do not need to	individually and do not need to
	be heated and cooled. In new	be heated and cooled. In new
	buildings, if the total usable	buildings, if the total usable
	area subject to the building	area subject to the building
	permit is 2,000 square meters	permit is 2,000 square meters
	or more, a central heating	or more, a central heating
	system must be installed.	system must be installed.
	Buildings with a total	Buildings with a total
	construction area of 2,000	construction area of 2,000
	square meters or more are	square meters or more are
	required to be built as Energy-	required to be built as Energy-
	Efficient Buildings (EEB).	Efficient Buildings (EEB).

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

No

o 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
☐ Restriction on business activities
☐ Voiding or setting aside of contract
☐ Exclusion from government contracts
☐ Award of damages or compensation
☐ Penalty for senior managers
☐ Criminal penalties
□ Not specified
☐ Not applicable (e.g. in cases of voluntary tools)
Other If the architectural, mechanical, and electrical projects of the building do not meet the requirements specified in this Regulation regarding energy efficiency, in addition to other legal regulations, the relevant authority will not issue a building permit. If it is determined that the construction is not carried out according to the project's principles as per this Regulation, the relevant authority will not issue a certificate of occupancy until the identified deficiencies are corrected.
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
o Above average
o Not applicable
o Unknown or prefer not to answer
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
Within the scope of the transition phases to the "Nearly Zero Energy Buildings" concept, the use of on-site renewable energy will be gradually increased after 2025, and by 2053, all buildings will be zero-energy buildings that meet their own energy from on-site renewable energy sources. As of January 1, 2023, buildings with a total construction area exceeding 5 thousand square meters will no be allowed to be licensed unless their projects are prepared according to this application. In this way, Türkiye's energy import bill will be reduced by TRY 5 billion annually due to the buildings to be constructed. As of January 1, 2025, this practice must be extended to all buildings over 2 thousand square meters and at least 10 % of the energy used must be provided from renewable energy sources. Accordingly, as of January 1, 2025, Türkiye's annual reduction in energy imports is expected to reach TRY 7.5 billion. https://www.csb.gov.tr/binalarda-yenilenebilir-enerji-zorunlulugu-1-ocakta-basliyor-bakanlik-faaliyetleri-37361
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.
Please find the list of the Companies authorized to issue Energy Performance Certificate: https://web.archive.org/web/20200814013502/https://beptr.csb.gov.tr/bep-web/OrganizasyonListesi.html
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.
As per Article 24/A, the inspections related to the periodic maintenance of the energy consuming equipment of the buildings are carried out by the Ministry or the institutions and organizations authorized by the Ministry. As per Article 26/A, the audit of the activities of the institutions authorized to issue energy identity certificates regarding the issuance of these documents is carried out or commissioned by the Ministry.
41. Does the policy tool recommend or require periodic impact assessments?
No No
o Recommended
o Required
43. Does the policy tool recommend or require periodic reviews?
○ No
○ Recommended
Required

44. Select the option that best describes the frequency of the recommended or required periodic reviews.
o 0-2 years
o 2-5 years
o 5-10 years
o 10 or more years
○ Not specified
• Other <u>Procedures and principles regarding periodic maintenance and tests, including the frequency, shall be determined by the Ministry. The Energy Performance Certificate, which is a document containing information on the building's energy needs and energy consumption classification, insulation features and the efficiency of heating and/or cooling systems, is valid for 10 years from the date of issue.</u>
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.)?
o 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.
As per Article 6, the following are responsible for the implementation of the provisions of the Regulation; a) Metropolitan municipalities and other municipalities for practices within the boundaries of

municipalities and adjacent areas, and governorships and other administrations in areas outside

these areas that have the authority to issue building permits and occupancy permits.

c) Building owners, building managers or energy managers,

b) Institutions authorized to issue energy identity certificates,

d) Operator organizations,

c) Investor organizations,

e) Employer or its representatives,
f) Architects and engineers involved in design and implementation,
g) Implementing contractors and manufacturers,
<u>ğ</u>) Consultants, advisors, real or legal persons performing project control, institutions authorized to
issue energy identity certificates, auditing institutions and operating authorities involved in the
construction and use of the building and the issuance of the energy identity certificate are
responsible, authorized and liable.
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
@ V
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.
As indicated in Article 2, the regulation includes provisions for training and awareness-raising
activities aimed at creating and updating the national building inventory, as well as promoting energy
<u>culture and efficiency awareness in society.</u>
<u>Institutions and organizations that will carry out inspections are provided with training according to</u>
the education criteria determined by the Ministry of Environment, Urbanization and Climate Change.
As per Article 24, operators of energy-using systems in buildings must obtain a certificate by
attending training sessions organized by relevant professional chambers, following procedures and
principles set by the Ministry.
As per Article 26/A, for new buildings, individuals or entities with personnel who have completed
training on issuing energy identity certificates and hold a certificate of independent consultancy and
engineering services from the relevant professional chamber are authorized by the Ministry to issue
these certificates. For existing buildings, energy efficiency consultancy companies authorized under
the Energy Efficiency Law No. 5627, with trained personnel in energy identity certificate issuance, are
permitted by the Ministry to issue these certificates. Public institutions and organizations can issue
energy identity certificates for their buildings using their trained personnel who have successfully
completed the relevant training.

Domain-Specific Questions: Disclosure Questions
What is being disclosed?

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

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			У
2. GHG emissions offsets or removals			~
3. GHG emissions reduction targets			Y
4. Other climate- related targets		~	
5. Physical climate risk			
6. Transition risk			✓
7. Transition plan			\checkmark
Disclosure of other climo	ite-related targets		

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

Targets for renewable energy procurement (Please reference the section/subsection/paragraph of the policy tool relevant to renewable energy procurement targets) <u>As per Article 2 of the Regulation, meeting energy needs from cogeneration systems and renewable energy sources is within the scope of the Regulation.</u>

As per Article 5, in the event that the existing buildings are renovated for thermal insulation of the exterior walls, change of boiler in the heating system, conversion between individual and central heating systems, establishment of a central cooling system, establishment of a cogeneration system or electricity generation from renewable energy sources, an implementation project shall be prepared in and approved and implemented by the relevant administration issuing the building use permit. As per Article 23, buildings that qualify as Nearly Zero Energy Buildings are required to have an energy performance class of B or better in the Energy Performance Certificate and at the same time have a renewable energy use of at least 10% of the building's primary energy requirement (For the years between 2023-2025, the amount is applied as 5%). Buildings with a total building construction area of 2000 m2 or more must be constructed as Nearly Zero Energy Buildings.

☐ Targets for fossil fuel phase down/phase out (Please reference the section/subsection/paragraph of the policy tool relevant to fossil fuel phase down/phase out)

Targets or goals related to climate adaptation (Please reference the section/subsection/paragraph of the policy tool relevant to climate adaptation) The purpose of this Regulation is to regulate the

buildings, to prevent energy waste, and to protect the environment.
☐ Targets or goals related to nature and/or biodiversity (Please reference the section/subsection/paragraph of the policy tool relevant to nature and/or biodiversity)
\Box Targets or goals related to just transition (Please reference the section/subsection/paragraph of the policy tool relevant to just transition)
□ Other targets (Please reference the section/subsection/paragraph of the policy tool relevant to other targets)
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			⊘
3. Taxonomies			
4. Capital allocation and/or expenditure plans (in the context of climate change)			
5. Due diligence			lacksquare
6. Assumptions and Dependencies			\
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)			>
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			>
13. Climate-related lobbying and/or policy engagement			♥
14. Locked-in emissions or information on			

emissive assets with		
long lifespans		
15. Dirty asset		✓
divestiture		
16. Nature-related		✓
impacts		
17. Just transition		
indicators		
Standards, Frameworks	, and Guidelines	

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

	Required	Referenced	Neither required nor referenced
1. IFRS S1			\checkmark
2. IFRS S2			\checkmark
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)			
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			

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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.

According to Article 17, TS 3419 in the design of ventilation and air conditioning systems, TS 3420 and related European Standards shall be complied with.

The Regulation references to the EU standards listed below. Article 5 states that the current versions of the Turkish Standards, and in the absence of these standards, the current versions of the European Standards given in Annexes (as listed below) are taken as basis for the issues that are not defined in the Regulation and require clarification.

- EN 12170 Heating systems in buildings Procedure for the preparation of documents for operation, maintenance and use Heating systems requiring a trained operator 2002
- EN 12171 Heating systems in buildings Procedure for the preparation of documents for operation, maintenance and use Heating systems not requiring a trained operator 2002
- EN 12828 Heating systems in buildings Design for water-based heating systems 2003
- EN 12831 Heating systems in buildings Method for calculation of the design heat load 2003
- EN 14336 Heating Systems in buildings Installation and commissioning of the water-based heating systems 2004
- EN 15240 Ventilation for Buildings Energy performance of buildings : Guidelines for the inspection of air-conditioning systems. 2007
- EN 15243 Ventilation for Buildings Calculation of room temperatures and of load and energy for buildings with room conditioning systems 2007
- EN 15316-1 Heating systems in buildings Method for calculation of system energy requirements and system efficiencies Part 1: General 2007
- EN 15316-2-1 Heating systems in buildings Method for calculation of system energy requirements and system efficiencies: Part 2.1: Space heating emission systems 2007
- EN 15316-2-3 Heating systems in buildings Method for calculation of system energy requirements and system efficiencies Part 2-3: Space heating distribution systems 2007
- EN 15316-3-1 Heating systems in buildings Method for calculation of system energy requirements and system efficiencies Part 3: Domestic hot water systems 2007
- EN 15316-3-2 Heating systems in buildings Method for calculation of system energy requirements and system efficiencies Part 3-2: Domestic hot water systems, distribution 2007
- EN 15316-3-3 Heating systems in buildings Method for calculation of system energy requirements and system efficiencies Part 3-3: Domestic hot water systems, generation 2007
- EN 15316-4-3 Heating systems in buildings Method for calculation of system energy requirements and system efficiencies Part 4-3: Heat generation systems, thermal solar systems 2007
- EN 15316-4-4 Heating systems in buildings Method for calculation of system energy requirements and system efficiencies Part 4-4: Heat generation systems, building-integrated cogeneration systems 2007
- EN 15316-4-5 Heating systems in buildings Method for calculation of system energy requirements and system efficiencies Part 4-5: Space heating generation systems, the performance and quality of district heating and large volume systems 2007
- EN 15316-4-6 Heating systems in buildings Method for calculation of system energy requirements and system efficiencies Part 4-6: Heat generation systems, photovoltaic systems
- EN 15377-3 Design of embedded water based surface heating and cooling systems 2007
 EN 15378 Energy performance of buildings: Inspection of boilers and heating systems

EN 15217	<u>Energy performance of buildings - Methods of expressing energy performance and for</u>
energy certifica	tion of buildings 2007
EN 12464-1	<u>Light and lighting - Lighting of work places - Part 1: Indoor work places 2002</u>
EN 12464-2	<u>Light and lighting - Lighting of work places - Part 2: outdoor work places 2007</u>
EN 12665	Light and lighting - Basic terms and criteria for specifying lighting requirements
2002	
EN 13032-1	Light and lighting - Measurement and presentation of photometric data of lamps and
<u>luminaires - Pa</u>	rt 1 : Measurement and file format 2004
EN 13032-1/AC	C:2005 Light and lighting - Measurement and presentation of photometric data of
lamps and lumi	naires - Part 1 : Measurement and file format 2005
EN 13032-2	<u>Light and lighting</u> - Measurement and presentation of photometric data of lamps and
<u>lumlinaires - Pa</u>	art 2: Presentation of data for indoor and outdoor work places 2005
EN 13032-2/AC	C:2007 Light and Lighting - Measurement and presentation of photometric data of
lamps and lumi	naires- Part 2 : Presentation of data for indor and outdoor work places 2007
EN 15193	Energy performance of buildings - Energy requirements for lighting 2007
EN 12097	Ventilation for buildings - Ductwork - Requirements for ductwork components to
facilitate maint	enance of ductwork systems 2006
EN 12220	Ventilation for buildings - Ductwork - Dimensions of circular flanges for general
ventilation	<u>1998</u>
EN 12236	Ventilation for buildings - Ductwork hangers and supports - Requirements for
strength	<u>2002</u>
EN 12237	Ventilation for buildings - Ductwork - Strength and leakage of circular sheet metal
<u>ducts 2003</u>	
EN 12238	Ventilation for buildings - Air terminal devices - Aerodynamic testing and rating for
mixed flow app	olication 2001
EN 12239	Ventilation for buildings - Air terminal devices - Aerodynamic testing and rating for
displacement fl	ow applications 2001
EN 12589	Ventilation for buildings - Air terminal units - Aerodynamic testing and rating of
constant and ve	ariable rate terminal units 2001
EN 12599	Ventilation for buildings - Test procedures and measuring methods for handing over
installed ventile	ation and air conditioning systems 2000
EN 12792	Ventilation for buildings. Symbols, terminology and graphical symbols 2003
EN 13030	Ventilation for buildings - Terminals - Performance testing of louvres subjected to
simulated rain	<u>2001</u>
EN 13053	Ventilation for buildings - Air handling units - Ratings and performance for units,
components an	nd sections 2006
EN 13141-1	Ventilation for buildings - Performance testing of components/ products for residential
<u>ventilation - Pa</u>	rt 1. Externally and internally mounted air transfer devices 2004
EN 13141-2	Ventilation for buildings - Performance testing of components/products for residential
<u>ventilation - Pa</u>	rt 2. Exhaust and supply air terminal devices 2004
EN 13141-3	Ventilation for buildings - Performance testing of components/products for residential
<u>ventilation - Pa</u>	rt 3. Range hoods for residential use 2004
EN 13141-4	

Ventilation for buildings – Performance testing of components/products for residential
ventilation - Part 4. Fans used in residential ventilation systems 2004
EN 13141-5 Ventilation for buildings - Performance testing of components/products for residentic
ventilation - Part 5. Cowls and roof outlet terminal devices 2004
<u>EN 13141-6</u>
Ventilation for buildings - Performance testing of components/products for residential
ventilation - Part 6. Exhaust ventilation system packages used in a single dwelling 2004
EN 13141-7 Performance testing of components/products for residential ventilation - Part 7:
Performance testing of a mechanical supply and exhaust ventilation units (including heat recovery)
for mechanical ventilation systems intended for single family dwellings 2004
EN 13141-8 Ventilation for buildings - Performance testing of components/products for residentic
ventilation - Part 8: Performance testing of un-ducted mechanical supply and exhaust ventilation
units for mechanical ventilation systems 2006
EN 13142 Ventilation for buildings – Components / products for residential ventilation – Require
and optional performances characteristics 2004
EN 13180 ventilation for buildings - Ductwork - Dimensions and mechanical requirements for
flexible ducts. 2001
EN 13181 Ventilation for buildings - Terminals - Performance testing of louvres subject to
simulated sand 2001
EN 13182 Ventilation for buildings - Instrumentation requirements for air velocity measurement
<u>in ventilated spaces 2002</u>
EN 13264 Ventilation for buildings - Terminals - Floor mounted air terminal devices - Tests for
structural classification 2001
EN 13403 Ventilation for buildings. Non metallic ducts. Ductwork made from insulation
ductboards 2003
EN 13465 Ventilation for buildings - Calculation methods for the determination of air flow rates
in dwellings 2004
EN 13829 Thermal performance of buildings - Determination of air permeability of buildings -
Fan pressurization method (ISO 9972:1996, modified) 2001
EN 14134
Ventilation for buildings - Performance testing and installation checks of residential
ventilation systems 2004
EN 14239 Ventilation for buildings - Ductwork - Measurement of ductwork surface area
2004
EN 14240 Ventilation for buildings - Chilled ceilings - Testing and rating 2004
EN 14277 Ventilation for buildings - Air terminal devices - Method for airflow measurement by
calibrated sensors in or close to ATD/Plenum boxes 2006
EN 14518 Ventilation for buildings - Chilled beams - Testing and rating of passive chilled beam
2005
EN 1505 Ventilation for buildings - Sheet metal air ducts and fiffings with rectangular cross
section - Dimensions 1997
EN 1506 Ventilation for buildings - Sheet metal air ducts and fittings with circular cross-section

- Dimensions	1997
EN 1507	Ventilation for buildings - Sheet metal air ducts with rectangular section -
<u>Requirements f</u>	or strength and leakage 2006
<u>EN 15239</u>	
Ventilat	tion for buildings - Energy performance of buildings - Guidelines for inspection of
ventilation syst	ems 2007
EN 15242	Ventilation for buildings - Calculation methods for the determination of air flow rates
<u>in buildings incl</u>	luding infiltration 2007
EN 15251	Indoor environmental input parameters for design and assessment of energy
performance of	buildings addressing indoor air quality, thermal environment, lighting and acoustics
2007	
EN 1751	Ventilation for buildings - Air terminal devices - Aerodynamic testing of dampers and
<u>valves 1998</u>	
EN 1886	Ventilation for buildings - Air handling units - Mechanical performance 1998
EN 24185	Measurement of liquid flow in closed conduits - Weighing method
<u>EN 779 Particul</u>	late air filters for general ventilation - Determination of the filtration performance
<u>EN ISO 5167-1</u>	Measurement of fluid flow by means of pressure differential devices inserted in
<u>circular cross-s</u>	ection conduits running full - Part 1: General principles and requirements
EN 15232	Energy performance of buildings - Impact of Building Automation, Controls and
Building Manag	gement 2007
<u>EN 15255</u>	
Thermo	al performance of buildings - Sensible room cooling load calculation - General criteria
<u>and validation </u>	procedures 2007
EN ISO 13791	Thermal performance of buildings - Calculation of internal temperatures of a room in
<u>summer withou</u>	ut mechanical cooling - General criteria and validation procedures 2004
EN ISO 13792	Thermal performance of buildings - Calculation of internal temperatures of a room in
<u>summer withou</u>	<u>ıt mechanical cooling - Simplified methods</u>
Additional Imp	ortant Information
, taartional imp	
-	additional important information about the contribution of the policy tool to net zero
	captured in the above questions. If referencing new sources (i.e. not referenced in
Question 3), pro	ovide a web-archived link to the source material.

Additional Important Information

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

<u>None</u>

Policy Tool Name: The Green Deal Action Plan 2021 (Yeşil Mutabakat Eylem Planı 2021)

9. Y 202	ear of (planned) entry into force or year of publication
	other (Please describe)
	pproved, not yet in force
	Status of the policy tool Approved, in force
	Other (Please describe)
_	udiciary Ministry/Department/Agency
	ndependent regulatory or supervisory body .egislature
	Head of state and/or government
	Select the category which best describes the author/issuer of the policy tool.
□ P	Public procurement
✓ T	Fransition planning
□ C	Climate-related disclosure
4.	Which of the following governance domains does this policy tool relate to? Select all that apply.
http	Source material link(s): os://web.archive.org/web/20240822153003/https://ticaret.gov.tr/data/640f220d13b8761b449ccb YESIL%20MUTABAKAT%20Eylem%20Plan%C4%B1.pdf

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 Green Deal Action Plan's primary goal is to facilitate Turkey's transition to a sustainable, resource-efficient, and green economy. It aims to achieve this by aligning the country's policies with the European Green Deal and other international sustainability initiatives, ensuring that Türkiye remains competitive in the global market while contributing to the combating climate change.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Ministry of Trade
○ 2.
○ 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of Ministry of Trade 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 Ministry of Trade plays a leading role in following the developments of the European Green Deal and other developments around the world and determining the steps that can be taken. As a result of the studies, a roadmap for Türkiye's

contributions of relevant institutions.	
o Prefer not to answer	
o Not Applicable	

adaptation to the European Green Deal was defined and an action plan was developed with the

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			
3. Financial institutions			
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 -			
e.g., county, district,			
municipality, city)			
11. Government		✓	
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors		✓	
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other	✓		
<u> </u>		1	•

13. Other Text:The plan aims to create a comprehensive framework that involves all relevant stakeholders in the transition to a green and sustainable economy, in line with the European Green Deal.

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

	Mandatory	Voluntary	Not applicable	
All sectors			\checkmark	
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 activities				
Public administration and defense; 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. E	Describe the threshold	criteria to identif	y entities for	whom or	instances in	n which	compliand	ce is
man	datory.							

	Other
Minimum number of employees (Enter min	
number of full-time employees - FTEs)	
Minimum revenue (Enter minimum revenue)	
Minimum assets (Enter minimum assets)	
Minimum contract value (Enter minimum contract value)	
Entity is headquartered in the jurisdiction	
Entities are subjected to disclosure or reporting	No criteria.
requirements	
28. Can entities for whom compliance with the pol comply or explain)?	icy tool is mandatory opt out of the obligation (e.g.
No	
∘ Yes	
30. Does the policy tool exclusively apply to entitie entities' operations beyond the jurisdiction? Operations within jurisdiction only Operations beyond the jurisdiction Not applicable	s' domestic operations, or does it also apply to
32. What are the sanctions for non-compliance? So	elect all that apply and describe in the text field.
□ 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) <u>Since the Action Plan includes the actions and transition plan to be implemented in Turkey within the scope of harmonisation with the European Green Deal, the polcy tool itself does not contain any sanctions as it is not a document requiring legal obligation.</u>
□ 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
o Above average
o Not applicable
o Unknown or prefer not to answer

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

<u>Due to the Carbon Border Adjustment Mechanism Carbon Regulation, which affects Türkiye the most within the scope of the Green Deal, it is a priority for companies in the iron and steel, aluminium, cement, electricity, hydrogen and fertiliser sectors that export and/or trade with Europe.</u>

https://web.archive.org/web/20240822153511/https://www.bddk.org.tr/KurumHakkinda/EkGetir/19?
<u>kld=149</u>
https://web.archive.org/web/20240822153545/https://ticaret.gov.tr/data/60f1200013b876eb28421b
23/MUTABAKAT%20YE%C5%9E%C4%B0L.pdf
37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain)
o Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
o 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.

<u>Türkiye's Green Deal Action Plan outlines several monitoring systems and mechanisms to ensure the effective implementation and tracking of progress toward achieving its sustainability goals. The key components of the monitoring systems include:</u>

- 1. Coordination and Oversight Committees: The Green Deal Action Plan establishes coordination and oversight committees comprising representatives from various ministries, agencies, and stakeholders. These committees are responsible for overseeing the implementation of the action plan, monitoring progress, and ensuring inter-agency collaboration.
- 2. Data Collection and Reporting Mechanisms: To monitor the progress of the Green Deal initiatives, the action plan emphasizes the importance of establishing comprehensive data collection systems. These systems gather environmental, social, and economic data related to the implementation of various sustainability measures. The collected data is used to generate periodic reports that assess the effectiveness of the initiatives (Please refer to Action Plan 2.1.10.).
- 3. Environmental Impact Assessments (EIAs): The action plan includes provisions for conducting Environmental Impact Assessments (EIAs) for new projects and initiatives. EIAs are used to evaluate the potential environmental consequences of proposed actions and ensure that they align with the sustainability goals outlined in the Green Deal. (Please refer to Action Plan 2.1.10)
- 4. Sectoral Monitoring: The action plan outlines specific monitoring systems for key sectors such as energy, agriculture, industry, and transportation. These systems track sector-specific indicators,

such as greenhouse gas emissions, energy efficiency, and waste management, to assess the progress of each sector in contributing to the overall Green Deal objectives (Please refer to 1.1.3; 2.4.4; 2.7.1; 7.2.5; 7.2.7)

- 5. Stakeholder Engagement and Public Consultation: The Green Deal Action Plan emphasizes the importance of involving stakeholders, including the private sector, NGOs, and the public, in the monitoring process. Regular consultations and feedback mechanisms are established to ensure that the perspectives of various stakeholders are considered in the monitoring and evaluation of the action plan (Please refer to 1.1.1; 8.1.2; 9.1.1).
- 6. Integration with International Monitoring Frameworks: The action plan aligns Turkey's monitoring systems with international frameworks such as the United Nations Sustainable Development Goals (SDGs) and the Paris Agreement. This integration ensures that Turkey's progress is measured against global benchmarks and contributes to international sustainability efforts. (Please refer to 2.1.4; 8.1.2)
- 7. Regular Review and Update of the Action Plan: The monitoring systems include provisions for regular reviews and updates of the Green Deal Action Plan. These reviews assess the effectiveness of the current strategies, identify areas for improvement, and incorporate new developments in sustainability practices. (Please refer to 7.1.2)

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

 No
- o Required

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

∘ 0-2 years

Recommended

- 2-5 years
- 5-10 years
- o 10 or more years
- o Not specified
- Other <u>Türkiye's Green Deal Action Plan does emphasize the importance of impact assessments</u>, <u>although it does not explicitly mandate "periodic impact assessments"</u>. <u>Instead, the Action Plan highlights several relevant practices and frameworks that implicitly support ongoing evaluation and adjustment, including environmental impact assessments, monitoring and reporting mechanisms, and the contract of the co</u>

alignment with international frameworks, sectoral reviews and updates and strategic environmental
assessments. There are certain Actions concretely projected regarding such assessments, such as (I) identifying priority sectors within the framework of circular economy and conducting detailed impact and needs analysis studies for these sectors and thus preparing a needs and impact analysis report on the basis of priority sectors, (2.1.1. of the Action Plan) or (ii) modeling the effects of the Carbon
Regulation Mechanism at the Border on our energy-intensive and resource-intensive sectors on the
basis of scenarios, working on a sector basis and evaluating the actions to be taken, preparing an
impact analysis for this purpose (1.1.2. of the Action Plan) .
43. Does the policy tool recommend or require periodic reviews?
No No O O O O O O O O O O O O O O O O O O O O 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
● 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.

An important number of Actions projected in the Action Plan require coordination with several government agencies being involved in processes.

1. In coordination with the Presidency of Strategy and Budget

Determining the roadmap or activities of our country to support the reduction of greenhouse gas emissions in priority manufacturing industry sectors that may be subject to Border Carbon Regulation Modeling the effects of the Carbon Regulation Mechanism at the Border on our energy-intensive and resource-intensive sectors on the basis of scenarios, working on a sector basis and evaluating the actions to be taken

Within the scope of the studies for the transition of Turkey to an appropriate carbon pricing mechanism, determining the position of Turkey on carbon pricing by taking into account the EU's

carbon regulation at the border

<u>Preparation of a National Circular Economy Action Plan</u>

<u>Development of a National Life Cycle Assessment (LCA) Database</u>

Reviewing the national incentive system and identifying the needs, taking into account the incentives provided in the EU to promote green transformation

<u>Evaluating the development of a National Energy Efficiency Financing Mechanism</u>

<u>Taking initiatives to improve Turkey's access to international financing for green transformation</u>
<u>Implementing the "Combined Transport" Regulation to support the balanced development of transportation modes and methods</u>

<u>2. In coordination with Organized Industrial Zones Supreme Organization and Turkish Standards</u> Institution:

<u>Completion of technical and administrative studies for the implementation of the Green OIZ and Green Industrial Zone Certification system</u>

<u>Informing companies, especially SMEs, on environmental labeling and waste management 3. In coordination with Development Agencies:</u>

<u>Carrying out resource efficiency studies by Development Agencies established in NUTS 2 regions to ensure transition to green and circular economy in the regions</u>

<u>Implementation and monitoring of carbon storage practices in sustainable land management and efforts to combat desertification and land degradation</u>

Mainstreaming sustainable agricultural techniques that take into account adaptation to climate change

<u>Determining the amount of carbon sequestered and monitoring changes in carbon stocks through sustainable land management and best practices on desertification and land degradation</u>

4. In coordination with local administrations and/or Union of Municipalities

<u>Developing and expanding the use of treated wastewater</u>

Compiling information on all international/EU and national support/financing opportunities in relation to environment and climate change

Monitoring the effective implementation of the action "4.5. Using Electric Vehicles in Public Transportation Fleets and Service Vehicles and Promoting Public Transportation" in the National

Intelligent Transportation Systems Strategy Document and 2020-2023 Action Plan

<u>Carrying out information, promotion and incentive activities in order to maximize the benefit from available financing opportunities in line with the objectives of the European Green Deal</u>

Raising awareness and raising consumer awareness for the recycling of food residues and wastes Use of IPA funds in urban transportation projects, especially bicycle lanes in the context of sustainable urban mobility

<u>Investigating the impact of climate change on coasts, lakes and wetlands and determining adaptation measures</u>

Strengthening the Land Disturbance Compensation (LDC) approach at the national level

5. In coordination with Small and Medium Enterprises Development Organization ("KOSGEB")

Sectoral water footprint calculation on basin basis in the context of conducting studies for Turkey's

"Water Footprint" assessment

Calculating sectoral water footprint for water uses in the light of Sectoral Water Allocation Plans
6. In coordination with Climate Change and Air Management Coordination Board
A multidimensional assessment of Turkey's position on the Paris Agreement, taking into account

Turkey's international financing needs Preparation of 2023-2030 Climate Change Action Plan and 2050 Climate Change Strategy Preparation of the Report on Combating Climate Change
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
48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
The Green Deal Action Plan includes initiatives such as information and awareness-raising activities, training programs on clean production, and workshops and seminars to enhance the capacity of targeted entities. These are mentioned under the "Avrupa Yeşil Mutabakatı Bilgilendirme ve Bilinçlendirme Faaliyetleri" (European Green Deal Information and Awareness Activities) and the "Yeşil ve Döngüsel Bir Ekonomi" (Green and Circular Economy) sections.

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
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
∘ No
Recommended
o Required
120 December of the control of the co
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?
○ No
Recommended Deguired
o Required

monitoring progress in achieving targets.
Although the action plan itself does not directly require companies to monitor the progress of the targets, this has been specifically recommended in the sectoral studies carried out during the action plan period, and companies have been obliged to monitor to a certain extent in accordance with the legal regulations enacted under the action plan.
138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?
∘ No
Recommended
o Required
139. What is the recommended or required frequency of progress reports related to the achievement of targets?
o Yearly
o Every two years
o Every three years
o Every four years
• Every five years
Every ten years or more
 Other o The action plan identifies the main coordinating institution responsible for the realisation of the actions, the relevant institutions and stakeholders that will work in cooperation with the main coordinating institution, and includes the calendar in which the activities related to the actions will be carried out. It is aimed that the realisations and developments related to the actions will be monitored quarterly by the main coordinating institution of the action and reported to the Working Group. No prescribed frequency

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to

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

	Recommended	Required	No
An absolute emissions			✓
reduction target			
An intensity-based			
emissions reduction			
target			
A net zero target			
Interim targets (e.g.			>
2030, 2050)			
Targets covering non-			
carbon GHG emissions			
A Scope 3 emissions			
target			
A target derived using			~
a sectoral			
decarbonization			
approach			(
A level of ambition for emissions reductions			
(e.g. 80% reduction)			✓
A baseline year from which progress is			
measured			
A target timeframe			✓
(e.g. by 2040)			
Targets for renewable			✓
energy procurement	_	_	
Targets for fossil fuel			\checkmark
phase down/phase up			
Separate targets for			\checkmark
GHG offsets and/or			
removals			
Targets or goals	✓		
related to climate			
adaptation			
Targets or goals			\checkmark
related to nature and			
biodiversity			
Other targets related			\checkmark
to sustainability			

159. Describe and reference the section/subsection/paragraph of the policy tool related to climate adaptation targets.

The "Green Deal Action Plan" is a Turkish government strategy to transition the country to a
sustainable, resource-efficient, and green economy. It aims to align Turkey's policies with the
European Green Deal and global sustainability goals, focusing on key areas like border carbon
<u>adjustments, green finance, clean energy, and sustainable agriculture and transportation. The plan</u>
emphasizes collaboration and public awareness, outlining 32 targets and 81 actions to achieve a
balance between economic growth and environmental responsibility.
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
No No
○ Recommended
o Necommended
o Required
Monitoring, Oversight, and Implementation

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

	Recommended	Required	No	
Monitor progress in			\checkmark	
implementing their				
transition plan				
Develop financial			\checkmark	
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				
182 Describe the obligati	ions related to other gove	rnance mechanisms for e	nhancina the	
-	-		-	
achievement of targets and/or implementation of transition plans, referencing the relevant				
section/subsection/parag	raph of the policy tool.			
The policy tool recommen	ads that the main coording	ating institution for each a	ection monitor progress	
		-	· =	
and outcomes quarterly and report to the Working Group. This is mentioned in the section titled "1.3.				
Eylem Planının Kapsamı" (1.3. Scope of the Action Plan).				
Engagement, Lobbying, and Governance				

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

	Recommended	Required	No
Value chain			
engagement			
Investor engagement	✓		
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition and verification			
Climate-related			✓
financial incentives for			
employees and board			
members			
185. Does the policy tool diligence and/or stewards	·	geted entities to disclose ts and/or implement their	•
No			
o Recommended			
o Required			
186. Describe the obligati	on to the align targets an	d/or transition plans with	value chain engagement,
referencing the relevant s	ection/subsection/paragr	anh of the policy tool	

referencing the relevant section/subsection/paragraph of the policy tool.

According to Section 1 of the Plan, On the basis of the Action Plan, Turkey's International Direct Investment Strategy (2021-2023) states that it is critical for Türkiye to harmonise its business environment and regulatory framework supplier infrastructure with the Sustainable Development Goals and the European Green Deal, especially in the context of green economy and sustainable development, in order to maintain and strengthen its competitiveness in production and export-<u>oriented international direct investments.</u>

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

As per the Section 1 of the Plan, it was state that an increasing number of international companies and investors aim to accelerate the transition to a low-carbon, green economy by determining their green transformation roadmaps. These initiatives include the Green Deal Action Plan 2021 under the umbrella of the United Nations, in which 3067 companies, the Green Deal Action Plan 2021 and 173 investors have participated so far, and the Zero Emission Race and Renewable Energy 100 (RE1002), to which 315 companies are parties.

As per the Section 2.3 of the Plan, with the National Energy Efficiency Action Plan, the action of establishing a 'National Energy Efficiency Financing Mechanism' was defined in order to provide additional financing support for the realisation of energy efficiency investments with the aim of making support models more effective in energy efficiency and developing sustainable financing mechanisms. Within the framework of the National Energy Efficiency Financing Mechanism Roadmap Preparation Project carried out with the technical support of EBRD, a report was prepared and a model was developed in order to ensure more effective and widespread use of existing energy efficiency financing resources, to create new resources and to direct international investors and fund providers to energy efficiency investments in our country.

Informing investors within the scope of public disclosure obligations is important for the integrity and stability of our financial markets. To this end, the Green Bond and Green Lease Certificate Guidelines have been prepared to regulate the selection of projects suitable for green financing, the use, management and reporting of bond proceeds, with the aim of raising awareness among all stakeholders and developing the market.

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

As per the Section 2.5 of the Plan (Sustainable Agriculture), It is planned to carry out awareness-raising and consumer awareness-raising activities to ensure the recycling of food wastes and residues and to carry out R&D studies on the reuse of wastes and residues in agricultural production.

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

As per the Diplomacy Section of the action plan and Article 8.1 of the Action Plan Calendar (Investigation of co-operation possibilities), Encouraging co-operation between EU member states and sectors and Turkish sectors; Raising opportunities for co-operation across the European Green Deal and on the implementation of the Action Plan through high-level and technical initiatives at EU level; Operationalisation of consultation mechanisms within the scope of Turkey-EU Customs Union; Exploring possibilities for cooperation on the Carbon Regulatory Mechanism at the Border within the scope of the Customs Union; Requesting the relevant Ministry and, if possible, the relevant NGOs to be included in the preparation processes of technical legislation on products within the framework of the Customs Union, such as the EU's Sustainable Product Initiative, and exploring possibilities for co-

operation on the implementation of such legislation are the main targers of the Action Plan.
As per the Article 8.2 of the Action Plan Calendar (Carrying out initiatives to protect the rights and
interests of our country arising from international agreements), Closely following all policy changes to
be implemented by the EU within the framework of the European Green Deal and protecting Turkey's
rights arising from bilateral agreements and international agreements with the EU is the main target
of the Plan.
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			\checkmark
IFRS S2			\checkmark
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)			У
Sustainability Accounting Standards Board (SASB)			\checkmark
Science Based Targets initiative (SBTi)			✓
Science Based Targets initiative (SBTi) Net Zero Standard			✓
European Sustainability Reporting Standards (ESRS)			
Other			

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

<u>EU Green Deal - /web/20240828095733/https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal_en</u>

<u>CBAM - /web/20240828095846/https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en</u>

<u>Taxonomy Regulation (EU) No 2020/852 - /web/20240828100052/https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32020R0852</u>

<u>EU Emission Trading System - http://climate.ec.europa.eu/eu-action/eu-emissions-trading-system-eu-ets_en%23a-cap-and-trade-system</u>

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

Policy Tool Name: Regulation On Ozone Depleting Substances (Ozon Tabakasını İncelten Maddelere İlişkin Yönetmelik)

3. Source material link(s): https://web.archive.org/web/20240822175143/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=23 490&MevzuatTur=7&MevzuatTertip=5
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
2 <u>017</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 purpose of this Regulation is to determine the procedures and principles regarding the use and termination of substances controlled by the Montreal Protocol on Substances that Deplete the Ozone Layer, to which Türkiye is a party. This Regulation has been prepared in accordance with the Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16/9/2009 on Substances that Deplete the Ozone Layer.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Ministry of Environment, Urbanization and Climate Change
3. National Ozone Unit (Ozone Layer Protection and Fluorinated Gases Management Branch Directorate)
o 4.
○ 5.
15. To provide contextual information, rate the capacity of Ministry of Environment, Urbanization and Climate Change 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)

o Prefer not to answe	er		
o Not Applicable			

- 16. To provide contextual information, rate the capacity of Directorate of Climate Change to undertake the policy tool's implementation and/or enforcement.
- o 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) It is responsible for determining policies, strategies, and actions at the national and international level, conducting negotiation processes, and ensuring coordination with institutions and organizations within the scope of Türkiye's climate change mitigation and adaptation efforts.

In line with Türkiye's 2053 net zero emission and green development goals, it is in charge of carrying out all kinds of work necessary for adaptation and mitigation and raising awareness of climate change with a human and nature-friendly approach to all segments of society.

In this context, the duties and authorities of the Climate Change Presidency are as follows:

To carry out studies on the determination of plans, policies, and strategies by taking measures related to global climate change and depletion of the ozone layer.

To monitor, control and report the greenhouse gas emissions that cause climate change on a national scale, to carry out sectoral policy determination studies on the reduction of greenhouse gas emissions, and to make the necessary legislative arrangements.

To follow the international negotiation processes on climate change.

To prepare or have prepared reports that our country is obliged to fulfill within the scope of international organizations and conventions.

In line with the net zero emission target and the principle of circular economy, determine the policies

for combating climate change and green development, prepare strategies and action plans, and present them to the Coordination Board.

To carry out studies to determine national, local, and sectoral climate change adaptation needs, to monitor, evaluate and report action plans in this area.

To carry out modeling and risk assessment studies to determine the effects of climate change, to prepare or have risk maps prepared.

To determine the procedures and principles regarding the monitoring, reporting, and verification of greenhouse gas emissions at the facility, activity, or sector level, and to implement the necessary inspections and sanctions.

To carry out studies on marketbased mechanisms and economic instruments, especially the Emissions Trading System, to determine the procedures and principles, and to implement the necessary inspections and sanctions.

To manage the revenues to be obtained from the Emissions Trading System, the greenhouse gas monitoring reporting and verification system, and other carbon pricing tools.

To search for national and international financial resources required for combating climate change and green development, to work towards the benefit of relevant stakeholders, and to build capacity, to develop, implement and monitor incentive mechanisms and grant programs.

To research technologies and innovative solutions to climate change, coordinate with national and international organizations working in this context, carry out conceptual studies, and prepare guides and guidance documents.

To carry out the national coordination, monitoring, and reporting of the works carried out within the scope of the climate platform and related online monitoring and evaluation systems.

<u>To carry out studies for the harmonization of the European Union acquis, which is in its field of duty, to carry out, coordinate, and monitor the projects within this framework.</u>

<u>To prepare and implement national and international projects within the scope of combating climate change.</u>

To carry out training, capacity, and awarenessbuilding activities to raise public awareness in the field of climate change.

o Prefer not to answer	
o Not Applicable	

- 17. To provide contextual information, rate the capacity of National Ozone Unit (Ozone Layer Protection and Fluorinated Gases Management Branch Directorate) to undertake the policy tool's implementation and/or enforcement.
- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- o 2- Medium Capacity (Please explain)

• 3- High Capacity (Please explain) <u>The National Ozone Unit (Division for Protection of the Ozone Layer and Management of Fluorinated Gases)</u> is a unit under the Climate Change and Adaptation <u>Department of the Ministry of Environment and Urbanization in Türkiye. The National Ozone Unit is responsible for coordinating national programs for the requirements of the Montreal Protocol on <u>Substances that Deplete the Ozone Layer, to which our country was a party in 1991.</u></u>

National Ozone Units have various responsibilities such as overseeing the national adaptation strategy, collecting and reporting data, monitoring and facilitating national projects approved by the multilateral fund, developing and implementing policies and legislation, and coordinating and interacting with Implementation Agencies (UNIDO, UNDP, UNEP etc.) and carrying out awareness raising activities.

Ozone Officers and teams working in the National Ozone Units are at the national level in the "driver's seat" of the Montreal Protocol process and they are the focal points of implementation issues related to this multilateral environmental agreement.

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 entities	Ø		
2. Private companies			
3. Financial institutions			
4. Small and medium-	✓		
sized enterprises			
5. State-owned	✓		
companies			
6. Not-for-profit	✓		П
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	✓		
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	✓		

13. Other Text:Distributors exporting controlled substances (alone or in a mixture, pure, recovered, reprocessed or reclaimed, ozone depleting substances and isomers thereof, controlled by the Montreal Protocol) and industrial companies exporting products and equipment containing these substances; importing companies

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

	Mandatory	Voluntary	Not applicable
All sectors	\checkmark		
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 activities			
Public administration and defense; 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	1	1	1

households for own		
use		
Activities of extraterritorial organizations and bodies		

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

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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 No In the second contains th
○ 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.

The obligations set out in the Regulation cover the activities of imports, exports and foreign trade. As per Section 3, obligations to keep records of information such as the quantity, origin, name and address of the buyer and obtaining relevant permits from ministries are stipulated.

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
Monetary fine Those who fail to fulfill their obligation to notify and provide information shall be imposed an administrative fine of TRY 116,060. A fine ranging from TRY 1,936,005 to TRY 19,360,712 will be imposed on those who produce, process, import, export, transport, store, use, package, label, sell, or offer for sale hazardous chemicals and items containing such chemicals in violation of the procedures and principles, prohibitions, and restrictions specified in the legislation.
Restriction on business activities In case of an infringing activity, a one-time period not exceeding one year may be granted by the institutions and authorities to which the supervision authority is delegated by the Ministry. Operation shall be suspended immediately in case no time is given, and in case a time is given, partially or completely, for a period of time or indefinitely if the violation is not corrected at the end of this period.
☐ Voiding or setting aside of contract
☐ Exclusion from government contracts
☐ Award of damages or compensation
☐ Penalty for senior managers
Criminal penalties Those who provide false and misleading information in violation of the obligation to notify and provide information shall be sentenced to imprisonment from six months to one year. Those who issue and use false and misleading documents shall be subject to the provisions of the Turkish Penal Code dated 26/9/2004 and numbered 5237 on the offense of forgery of documents.
□ 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
o Average
Above average
o Not applicable
o Unknown or prefer not to answer
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
Türkiye became a party to the Montreal Protocol on Substances That Deplete the Ozone Layer (ODS) in 1991 and ratified all its amendments. Türkiye ratified the Kigali Amendment in November 2021 as an A-5 (developing) country. Türkiye has successfully completed the necessary legislative preparations for the phase-out of ODS by January 1, 2025. The use of ozone depleting substances in Türkiye decreased by 99.5% in the period 2009-2022. Projects and activities are underway to transition to ODS alternatives. http://cevreselgostergeler.csb.gov.tr:80/ozon-tabakasini-inceltenmaddelerin-ods-tuketimi-i-85724
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.

Türkiye became a party to the Montreal Protocol on Substances That Deplete the Ozone Layer (ODS) in 1991 and ratified all its amendments. Türkiye ratified the Kigali Amendment in November 2021 as an A-5 (developing) country. Türkiye has successfully completed the necessary legislative preparations for the phase-out of ODS by January 1, 2025. The use of ozone depleting substances in Türkiye decreased by 99.5% in the period 2009-2022. Projects and activities are underway to

transition to ODS alternatives. http://cevreselgostergeler.csb.gov.tr:80/ozon-tabakasini-incelten-maddelerin-ods-tuketimi-i-85724
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.
As per Article 8, Importers are obliged to keep all information such as the quantity, origin, name and address of the buyer, the quantity sold to each buyer, end-use areas, stock quantity and price of the controlled substance they import, to keep ready for inspection and to submit to the Ministry upon request by the Ministry.
As per Article 9, Distributors of controlled substances are obliged to keep records of sales, to keep
them for 5 (five) years, to keep them ready for inspection and to submit them to the Ministry upon
request by the Ministry.
As Per Article 9/2, Distributors exporting controlled substances and industrialists exporting products and equipment containing these substances are obliged to keep a record of the amount, origin,
recipient and the amount given to each recipient, including all information such as the name and
address of the recipient, and to keep it ready for inspection and to submit it to the Ministry upon
request by the Ministry.
As per Article 11, Companies wishing to export controlled substances must register with the Ministry.
As per Article 27/2, Companies operating in free zones by using, storing, buying and selling or
servicing controlled substances are obliged to register to the electronic monitoring programme of the
Ministry.
41. Does the policy tool recommend or require periodic impact assessments?
No No
∘ Recommended
o Required

43. Does the policy tool recommend or require periodic reviews?
○ No
○ Recommended
Required
44. Select the option that best describes the frequency of the recommended or required periodic reviews.
● 0-2 years
o 2-5 years
○ 5-10 years
○ 10 or more years
○ Not specified
○ Other
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
○ No
● Yes
46 Describe the machanisms for enhancing regulatory enoughing tien with subnational governments

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.

As per Article 5, the Regulation stipulates the establishment of specialized reclamation centers that have an environmental license. These centers are responsible for taking a recovered controlled substance, restoring it to a level of purity that meets the original performance standards, and then reintroducing it to the market for use.

As per Article 7, if deemed appropriate, the Ministry may permit the import of used and untreated

halons for critical areas of use. Halons permitted to be imported must be sent to TÜHAB for reclamation.
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
∘ Yes

Domain-Specific Questions: Disclosure Questions	
What is being disclosed?	

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

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			>
2. GHG emissions offsets or removals			\
3. GHG emissions reduction targets			>
4. Other climate- related targets			>
5. Physical climate risk			\checkmark
6. Transition risk			✓
7. Transition plan			\checkmark
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			⊘
3. Taxonomies			✓
4. Capital allocation and/or expenditure plans (in the context of climate change)			
5. Due diligence			⊘
6. Assumptions and Dependencies			Y
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)			
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			Y
13. Climate-related lobbying and/or policy engagement			
14. Locked-in emissions or information on			

emissive assets with				
long lifespans				
15. Dirty asset			✓	
divestiture				
16. Nature-related				
impacts				
17. Just transition			\checkmark	
indicators				
Standards, Frameworks, and Guidelines				

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

	Required	Referenced	Neither required nor referenced
1. IFRS S1			✓
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)			
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			

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.

<u>The Montreal Protocol on Substances That Deplete the Ozone Layer - https://web.archive.org/web/20240822180425/https://ozone.unep.org/treaties/montreal-protocol</u>

The Vienna Convention for the Protection of the Ozone Layer- https://web.archive.org/web/20240822180559/https://ozone.unep.org/treaties/vienna-convention https://web.archive.org/web/20240822180819/https://eur- lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:286:0001:0030:EN:PDF#:~:text=This%20Regul ation%20lays%20down%20rules,market%20and%20use%20of%20products
Additional Important Information
128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
Additional Important Information
197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

<u>None</u>

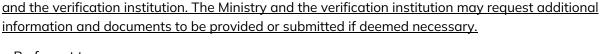
Policy Tool Name: Regulation On Monitoring Of Greenhouse Gas Emissions (Sera Gazı Emisyonlarının Takibi Hakkında Yönetmelik)

3. Source material link(s): https://web.archive.org/web/20240822181031/https://www.mevzuat.gov.tr/File/GeneratePdf?mevzu atNo=19678&mevzuatTur=KurumVeKurulusYonetmeligi&mevzuatTertip=5
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>2014</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 purpose of this Regulation is to set out the principles and procedures for monitoring, reporting
and verification of greenhouse gas emissions arising from the following activities
Combustion of fuels in facilities with a total rated thermal power of 20 MW and above (excluding the combustion of hazardous or domestic wastes). Oil refining Coke production
Roasting, sintering or pelletizing of metal ores (including sulphide ores).
Pig iron and steel production (primary and secondary smelting), including continuous casting, with a
capacity of 2.5 tons/hour and above.
Production or processing of ferrous metals (including ferrous alloys) using combustion units with a
total rated thermal power of 20 MW or more. (Processing includes rolling, reheating, annealing
furnaces, metalworking, foundries, plating and pickling).
Primary aluminum production.
$\underline{Secondary\ aluminum\ production\ using\ combustion\ units\ with\ a\ total\ rated\ thermal\ power\ of\ 20\ MW}$
<u>or more.</u>
<u>Production or operation of non-ferrous metals, including production of alloys, refining, foundry</u>
casting, etc., using combustion units with a total rated thermal power (including fuels used as
reducing agents) of 20 MW or more.
Clinker production in rotary kilns with a daily capacity of 500 tons or more or other kilns with a daily
capacity exceeding 50 tons.
Lime production or calcination of dolomite or magnesite in rotary kilns or other kilns with a daily
capacity of 50 tons or more.
Glass production, including glass fiber, with a daily melting capacity of 20 tons or more.
Production of ceramic products by firing, in particular roof tiles, bricks, refractory bricks, tiles,
stoneware or porcelain, with a daily production capacity of 75 tons or more.
Production of mineral fiber insulation material using glass, stone or slag with a daily melting capacity
of 20 tons or more.
<u>Drying or calcination of gypsum or production of gypsum boards and other gypsum products using</u>
combustion units with a total rated thermal power of 20 MW or more.
Cellulose production from wood or other fibrous materials.

Paper, paperboard or cardboard production with a daily production capacity of 20 tons or more.
Production of carbon black, including carbonization of organic materials such as petroleum, tar,
cracking and distillation residues using combustion units with a total rated thermal power of 20 MW
or more.
Nitric acid production.
Adipic acid production.
Glyoxal and glyoxylic acid production.
Ammonia production
<u>Production of large volumes of organic chemicals by cracking, reforming, partial or complete</u>
oxidation or similar processes with a daily production capacity of 100 tons or more.
<u>Production of hydrogen (H2) and syngas by reforming or partial oxidation, with a daily production</u>
capacity of 25 tons or more.
Production of soda ash (Na2CO3) and sodium bicarbonate (NaHCO3).
This Regulation has also been prepared based on the United Nations Framework Convention on
Climate Change ratified by the Law dated 16/10/2003 and numbered 4990, d) Kyoto Protocol to the
<u>United Nations Framework Convention on Climate Change ratified by the Law dated 5/2/2009 and</u>
numbered 5836.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not
applicable, leave blank.
 1. Ministry of Environment, Urbanization and Climate Change
2. <u>Directorate of Climate Change</u>
 3. <u>Department of Monitoring of Greenhouse Gas Emissions</u>
o 4.
o 5.
15. To provide contextual information, rate the capacity of Ministry of Environment, Urbanization and
Climate Change to undertake the policy tool's implementation and/or enforcement.
o O. No Congreity (Plages evaluis)
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
• 3- High Capacity (Please explain) The information and documents required by the operations and
5 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -

procedures stipulated by the Regulation shall be provided or submitted by the entities to the Ministry



o Prefer not to	answer			
o Not Applicab	le			

- 16. To provide contextual information, rate the capacity of Directorate of Climate Change to undertake the policy tool's implementation and/or enforcement.
- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- o 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) <u>Directorate of Climate Change (DCC)</u> was established as an <u>affiliated institution of the Ministry of Environment, Urbanization and Climate Change with</u> Presidential Decree No. 85 dated October 29, 2021.

It is responsible for determining policies, strategies, and actions at the national and international level, conducting negotiation processes, and ensuring coordination with institutions and organizations within the scope of Türkiye's climate change mitigation and adaptation efforts.

In line with Türkiye's 2053 net zero emission and green development goals, it is in charge of carrying out all kinds of work necessary for adaptation and mitigation and raising awareness of climate change with a human and nature-friendly approach to all segments of society.

In this context, the duties and authorities of the Climate Change Presidency are as follows:

To carry out studies on the determination of plans, policies, and strategies by taking measures related to global climate change and depletion of the ozone layer.

To monitor, control and report the greenhouse gas emissions that cause climate change on a national scale, to carry out sectoral policy determination studies on the reduction of greenhouse gas emissions, and to make the necessary legislative arrangements.

To follow the international negotiation processes on climate change.

To prepare or have prepared reports that our country is obliged to fulfill within the scope of international organizations and conventions.

In line with the net zero emission target and the principle of circular economy, determine the policies for combating climate change and green development, prepare strategies and action plans, and present them to the Coordination Board.

To carry out studies to determine national, local, and sectoral climate change adaptation needs, to monitor, evaluate and report action plans in this area.

To carry out modeling and risk assessment studies to determine the effects of climate change, to

prepare or have risk maps prepared.

To determine the procedures and principles regarding the monitoring, reporting, and verification of greenhouse gas emissions at the facility, activity, or sector level, and to implement the necessary inspections and sanctions.

To carry out studies on marketbased mechanisms and economic instruments, especially the Emissions Trading System, to determine the procedures and principles, and to implement the necessary inspections and sanctions.

To manage the revenues to be obtained from the Emissions Trading System, the greenhouse gas monitoring reporting and verification system, and other carbon pricing tools.

To search for national and international financial resources required for combating climate change and green development, to work towards the benefit of relevant stakeholders, and to build capacity, to develop, implement and monitor incentive mechanisms and grant programs.

To research technologies and innovative solutions to climate change, coordinate with national and international organizations working in this context, carry out conceptual studies, and prepare guides and guidance documents.

To carry out the national coordination, monitoring, and reporting of the works carried out within the scope of the climate platform and related online monitoring and evaluation systems.

<u>To carry out studies for the harmonization of the European Union acquis, which is in its field of duty, to carry out, coordinate, and monitor the projects within this framework.</u>

<u>To prepare and implement national and international projects within the scope of combating climate change.</u>

<u>To carry out training, capacity, and awareness building activities to raise public awareness in the field of climate change.</u>

o Prefer not to an	swer			
o Not Applicable				

- 17. To provide contextual information, rate the capacity of Department of Monitoring of Greenhouse Gas Emissions to undertake the policy tool's implementation and/or enforcement.
- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) <u>The duties and authorities of the Department of Monitoring of Greenhouse Gas Emissions are as follows:</u>

<u>To monitor, control and report greenhouse gas emissions that cause climate change by the relevant legislation.</u>

To determine and implement the procedures and principles regarding the monitoring, reporting, and verification of greenhouse gas emissions at the facility, activity, or sector level.

To implement audits and sanctions within the scope of their duties, powers, and responsibilities.

To carry out studies for informing and raising awareness of the sectors on the monitoring, reporting, and verification of greenhouse gas emissions.

To carry out studies on taking measures for the protection of the ozone layer and determining plans, policies, and strategies.

To provide coordination at the national level for the elimination of ozone-depleting substances and the reduction of fluorinated greenhouse gases and their monitoring.

To carry out studies to inform and raise awareness of the sectors on the reporting and monitoring of fluorinated greenhouse gases.

To monitor and control the import and export processes of substances that deplete the ozone layer and fluorinated greenhouse gases, and to issue import and export permits within the scope of the relevant legislation in this process.

To follow the international developments of the Montreal Protocol on substances that deplete the ozone layer and its related amendments, to fulfill the duty of national focal point, and to carry out national coordination within this framework.

Prefer not to answer	
Not Applicable	

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

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

	Mandatory	Voluntary	Not targeted		
1. Publicly-traded			✓		
entities					
2. Private companies			\checkmark		
3. Financial institutions			✓		
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 -					
e.g., county, district,					
municipality, city) 11. Government			✓		
agencies and/or departments					
(unspecified)					
12. Sectoral actors			✓		
(e.g., healthcare,					
defense, utilities,					
education)					
13. Other	П		П		
	13. Other Text:This Regulation applies to every entity carrying out the activities and facilities listed in				
the Regulation (please refer to Q.7.12.)					
and regulation (picase le	101 10 4.7.12.1				

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?
No
∘ Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
Operations within jurisdiction only
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 In violation of the prohibitions or limitations on the monitoring of greenhouse gas emissions administrative fines of (i) TRY 115,471 shall be imposed on those who do not submit or update the greenhouse gas emission monitoring plan within the deadline (ii) TRY 173,207 shall be imposed on those who do not submit the verified greenhouse gas emission report within the deadline.
☐ 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
o Above average
o Not applicable
o Unknown or prefer not to answer
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
Since 2015, within the scope of the Regulation, greenhouse gas emissions from facilities operating in the electricity generation, cement, iron and steel, aluminum, refinery, ceramics, lime, paper, fertilizer, brick, chemical and glass sectors are monitored at facility levels. For the year 2022, on 749 facilities, total Emissions (tons CO2/year) equals to 275.539.824.
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.

More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions, submitted their monitoring plans and have been monitored since 2015.
https://web.archive.org/web/20240822182100/https://unfccc.int/sites/default/files/NDC/2023-
04/T%C3%9CRK%C4%B0YE_UPDATED%201st%20NDC_EN.pdf
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
o No
Yes
40 D 3 H 4 H 5 H 5 H 5 H 5 H 5 H
40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
As per Article 7 of the Regulation, Operators carrying out the listed activities are obliged to report to
the Ministry the greenhouse gas emissions monitored between January 1 and December 31 of the
previous year by April 30 of each year.
41. Does the policy tool recommend or require periodic impact assessments?
No
 Recommended
∘ Required
o nequired
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
○ 10 or more years
○ Not specified
○ Other
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
∘ No
Yes
46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set. Verification institutions aim to issue a verification report indicating with a reasonable level of trust that the greenhouse gas emission report prepared by the operator does not contain material errors. These verification bodies are assessed by the Turkish Accreditation Agency based on nationally and internationally accepted technical criteria, their qualifications are approved and they are audited periodically. Facilities that apply for assignment through the Central Electronic Verification Body Assignment System ("MEDAS") are matched with verification bodies. Facilities sign a contract with the Verification Body assigned by MEDAS. Verification bodies conduct strategic analysis site visits to the facilities they have signed contracts with. The verification process then starts. Facilities submit the verified greenhouse gas emission report to the Ministry.

comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
No No
o Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or

omain-Specific Questions: Disclosure Questions	
Vhat is being disclosed?	

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

	Recommended	Required	Neither recommended
1. Greenhouse gas		~	nor required
(GHG) emissions			✓
2. GHG emissions offsets or removals			
3. GHG emissions			(
reduction targets			
4. Other climate-			②
related targets			
5. Physical climate risk			>
6. Transition risk			✓
7. Transition plan			
54. Which GHG emissions	s must be disclosed? S	select all that apply.	
☑ Carbon dioxide (CO2)			
✓ Methane (CH4)			
☑ Nitrous oxide (N₂O)			
☑ Hydrofluorocarbons (⊢	IFCs)		
Perfluorocarbons (PFC	s)		
Sulphur hexafluoride (S	SF6)		
□ Nitrogen trifluoride (NF	3)		
□ Carbon dioxide equival	ent (CO ₂ e)		
55. Are entities recomme	nded or required to dis	sclose gross emissions	?
∘ No	·	-	
∘ Recommended			
Required			

56. Are entities recommended or required to disclose net emissions?
No 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
o Recommended
○ Required
60. If necessary provide additional clarification to the above responses aboutgreenhouse ags (GHG)

emissions disclosure.

The enterprise is obliged to submit the monitoring plan to the Ministry for approval at least 6 months before the date when greenhouse gas emissions are first monitored. An additional period of 60 days is granted for the elimination of the deficiencies of the monitoring plans that are not found appropriate. If the conditions determined by the Ministry are fulfilled completely within this period, the greenhouse gas emission monitoring plan is approved by the Ministry.

The calculation should be made with the formula given below:

Emission Amount = Activity data × emission factor × oxidation factor

Activity data (such as fuel used, production rate) should be monitored in the form of supply data or measurement.

Emission factors accepted by the Ministry should be used. Activity-specific emission factors can be used for all fuels. Pre-determined emission factors shall be used for all fuels except for non-commercial fuels (waste fuels such as tires and industrial process gases) with the approval of the Ministry. For refineries, emission factors determined by the Intergovernmental Panel on Climate Change (IPCC) shall be accepted upon the Ministry's approval. The emission factor of biomass is accepted as zero.

If the emission factor does not take into account that some of the carbon is not oxidized, an additional oxidation factor is used. If activity-specific emission factors have been calculated and already take oxidation into account, the oxidation factor should not be used.

A separate calculation shall be made for each activity, facility and fuel.
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			✓ Inorrequired
opportunities			
2. Remuneration			
based on achieving			
climate-related goals			
3. Taxonomies			V
4. Capital allocation			
and/or expenditure			
plans (in the context of			
climate change) 5. Due diligence			✓
			✓
6. Assumptions and Dependencies			
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)			
11. Asset planning or			~
ownership in the			
context of climate			
change 12. Sectoral			✓
investment policies			
13. Climate-related			✓
lobbying and/or policy			
engagement			
14. Locked-in			✓
emissions or			
information on			

emissive assets with		
long lifespans		
15. Dirty asset		✓
divestiture		
16. Nature-related		\checkmark
impacts		
17. Just transition		
indicators		
Standards, Frameworks,	and Guidelines	

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

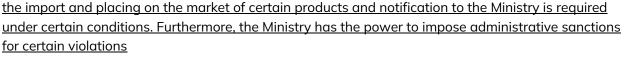
	Required	Referenced	Neither required nor referenced
1. IFRS S1			\checkmark
2. IFRS S2			✓
3. Task Force on Climate-related Financial Disclosures (TCFD)			
4. GHG Protocol Corporate Accounting and Reporting Standard			
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard			
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)			
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		✓	

Policy Tool Name: Regulation On Fluorinated Greenhouse Gases (Florlu Sera Gazlarına İlişkin Yönetmelik)

3. Source material link(s): https://web.archive.org/web/20240822183149/https://www.mevzuat.gov.tr/File/GeneratePdf?mevzuatNo=39609&mevzuatTur=KurumVeKurulusYonetmeligi&mevzuatTertip=5
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 2022

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 purpose of this Regulation is to set out the principles and procedures for the management of
fluorinated greenhouse gases and other fluorinated substances in order to control the emission of fluorinated greenhouse gases under the Montreal Protocol on Substances that Deplete the Ozone Layer, to which Türkiye is a party.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Ministry of Environment, Urbanization and Climate Change
3. National Ozone Unit (Ozone Layer Protection and Fluorinated Gases Management Branch Directorate)
o 4.
o 5.
15. To provide contextual information, rate the capacity of Ministry of Environment, Urbanization and Climate Change to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
3- High Capacity (Please explain) The Ministry has certain powers for the applicability and

enforcement of enforcement and/or control instruments. For example, authorization is mandatory for



Prefer not to answer	
Not Applicable	

16. To provide contextual information, rate the capacity of Directorate of Climate Change to undertake the policy tool's implementation and/or enforcement.

- o 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- o 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) It is responsible for determining policies, strategies, and actions at the national and international level, conducting negotiation processes, and ensuring coordination with institutions and organizations within the scope of Türkiye's climate change mitigation and adaptation efforts.

In line with Türkiye's 2053 net zero emission and green development goals, it is in charge of carrying out all kinds of work necessary for adaptation and mitigation and raising awareness of climate change with a human and nature-friendly approach to all segments of society.

In this context, the duties and authorities of the Climate Change Presidency are as follows:

To carry out studies on the determination of plans, policies, and strategies by taking measures related to global climate change and depletion of the ozone layer.

To monitor, control and report the greenhouse gas emissions that cause climate change on a national scale, to carry out sectoral policy determination studies on the reduction of greenhouse gas emissions, and to make the necessary legislative arrangements.

To follow the international negotiation processes on climate change.

To prepare or have prepared reports that our country is obliged to fulfill within the scope of international organizations and conventions.

In line with the net zero emission target and the principle of circular economy, determine the policies for combating climate change and green development, prepare strategies and action plans, and present them to the Coordination Board.

To carry out studies to determine national, local, and sectoral climate change adaptation needs, to monitor, evaluate and report action plans in this area.

To carry out modeling and risk assessment studies to determine the effects of climate change, to prepare or have risk maps prepared.

To determine the procedures and principles regarding the monitoring, reporting, and verification of

greenhouse gas emissions at the facility, activity, or sector level, and to implement the necessary inspections and sanctions.

To carry out studies on marketbased mechanisms and economic instruments, especially the Emissions Trading System, to determine the procedures and principles, and to implement the necessary inspections and sanctions.

To manage the revenues to be obtained from the Emissions Trading System, the greenhouse gas monitoring reporting and verification system, and other carbon pricing tools.

To search for national and international financial resources required for combating climate change and green development, to work towards the benefit of relevant stakeholders, and to build capacity, to develop, implement and monitor incentive mechanisms and grant programs.

To research technologies and innovative solutions to climate change, coordinate with national and international organizations working in this context, carry out conceptual studies, and prepare guides and guidance documents.

To carry out the national coordination, monitoring, and reporting of the works carried out within the scope of the climate platform and related online monitoring and evaluation systems.

To carry out studies for the harmonization of the European Union acquis, which is in its field of duty, to carry out, coordinate, and monitor the projects within this framework.

<u>To prepare and implement national and international projects within the scope of combating climate change.</u>

<u>To carry out training, capacity, and awareness building activities to raise public awareness in the field of climate change.</u>

o Prefer not to answer	
o Not Applicable	

- 17. To provide contextual information, rate the capacity of National Ozone Unit (Ozone Layer Protection and Fluorinated Gases Management Branch Directorate) to undertake the policy tool's implementation and/or enforcement.
- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- o 2- Medium Capacity (Please explain)
- © 3- High Capacity (Please explain) The National Ozone Unit (Division for Protection of the Ozone Layer and Management of Fluorinated Gases) is a unit under the Climate Change and Adaptation Department of the Ministry of Environment and Urbanization in Türkiye. The National Ozone Unit is responsible for coordinating national programs for the requirements of the Montreal Protocol on Substances that Deplete the Ozone Layer, to which our country was a party in 1991.

National Ozone Units have various responsibilities such as overseeing the national adaptation strategy, collecting and reporting data, monitoring and facilitating national projects approved by the

multilateral fund, developing and implementing policies and legislation, and coordinating and interacting with Implementation Agencies (UNIDO, UNDP, UNEP etc.) and carrying out awareness raising activities.

Ozone Officers and teams working in the National Ozone Units are at the national level in the "driver's seat" of the Montreal Protocol process and they are the focal points of implementation issues related to this multilateral environmental agreement.

o Prefer not to ans	wer		
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 entities			
2. Private companies			
3. Financial institutions			
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 -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or	_		
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other	✓		

13. Other Text:The Regulation covers real and legal persons who supply, import, export and use fluorinated greenhouse gases and other fluorinated substances to the market, and intervene in equipment containing fluorinated greenhouse gases or whose operation is based on these gases.

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

	Other
Minimum number of employees (Enter min	
number of full-time employees - FTEs)	
Minimum revenue (Enter minimum revenue)	
Minimum assets (Enter minimum assets)	
Minimum contract value (Enter minimum	
contract value)	
Entity is headquartered in the jurisdiction	
Entities are subjected to disclosure or reporting requirements	The criteria is to be related to the labelling, data collection, leakage controls, reporting, placing on the market, import, export and use, quota distribution and recovery and disposal of fluorinated greenhouse gases and other fluorinated substances, including those in products and equipment.
NoYes	
0 103	
30. Does the policy tool exclusively apply to entities entities' operations beyond the jurisdiction?	s' domestic operations, or does it also apply to
	s' domestic operations, or does it also apply to
entities' operations beyond the jurisdiction?	s' domestic operations, or does it also apply to
entities' operations beyond the jurisdiction? Operations within jurisdiction only	s' domestic operations, or does it also apply to

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

Monetary fine Those who produce, process, import, export, transport, store, use, package, label, sell and offer for sale hazardous chemicals and goods containing these chemicals in violation of the procedures and principles, prohibitions and limitations specified in the Law No. 2872 and the relevant regulations shall be imposed an administrative fine from TRY 1,936,005 to TRY 19,360,712 (for 2024).

□ 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
o Unknown or prefer not to answer

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

It is aimed to gradually reduce the production and consumption of Fluorinated Greenhouse Gases.

o Türkiye became a party to the Kigali Amendment on November 10, 2021 and entered into force on February 8, 2022.
o Türkiye is among the A5 Group 1 countries in the Kigali Amendment.
o With the Kigali Amendment, the consumption of fluorinated greenhouse gases in Türkiye will be
gradually reduced starting from 2024 and a reduction of 80% on CO2 equivalent is targeted by 2045.
https://web.archive.org/web/20240828102604/https://tim.org.tr/download/cab8101040ff42b5bc2b6
259a75993fd/4.2.%C4%B0klim%20De%C4%9Fi%C5%9Fikli%C4%9Fi%20ile%20M%C3%BCcadele
%20S%C3%BCrecinde%20Florlu%20Sera%20Gazlar%C4%B1n%C4%B1n%20Kullan%C4%B1m%C
4%B1%20ve%20G%C3%BCncel%20Geli%C5%9Fmeler.pdf
37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain)
∘ Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
∘ No
● Yes

- 40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
- Natural and legal persons operating certain types of equipment (e.g., refrigeration, air conditioning, fire protection, and electrical switchgear equipment) must insert data into the Equipment Operators Central Database ("EKOMVET") if the equipment contains specified amounts of fluorinated greenhouse gases or sulphur hexafluoride. This database is managed by the Ministry.
- Specific equipment must undergo leakage controls at intervals determined individually for each piece of equipment.
- Operators must submit annual reports on activities related to the equipment by March 31st of the following year. These reports are reviewed by the Ministry, and any errors must be corrected and resubmitted within 15 business days.

 a) Each year, the operations related to the activities within the scope of the Regulation for the 								
previous year must be reported on the Database of Activity Reports ("FARAVET") by March 31st of								
the following year.								
e) If the total amount of hydrofluorocarbons imported in pre-charged refrigeration, air								
conditioning and heat pump equipment in a given calendar year is 100 (one hundred) tons of CO2 equivalent or more, it must be reported on FARAVET until June 30 of the following year. Those who sell or supply fluorinated greenhouse gases free of charge shall keep records of								
					buyers, including the name of the buyer, the invoice number, if any, and the amount of gas sold or			
					supplied free of charge, and keep these records for 5 years and enter them into FARAVET.			
41. Does the policy tool recommend or require periodic impact assessments?								
No No								
o Recommended								
○ Required								
43. Does the policy tool recommend or require periodic reviews?								
o No								
o 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								
○ 10 or more years								
Not specified								
o Other								

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
No
∘ Yes
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
∘ No
Yes
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.
As per Article 17 and 18,
a) Individuals performing installation, maintenance, technical service, repair, or decommissioning of specific equipment containing or operating on fluorinated greenhouse gases must hold a
Vocational Qualification Certificate.
b) Legal entities conducting these activities on behalf of third parties must possess a Service
Location Certificate numbered TS13905.

Domain-Specific Question	ns: Disclosure Questi	ions	
What is being disclosed?	?		

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

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions		Y	
2. GHG emissions offsets or removals			✓
3. GHG emissions reduction targets			V
4. Other climate- related targets			~
5. Physical climate risk			✓
6. Transition risk			⊘
7. Transition plan			✓
54. Which GHG emissions	s must be disclosed? Sele	ct all that apply.	
☐ Carbon dioxide (CO2)	s must be disclosed: Selec	et all that apply.	
□ Methane (CH4)			
□ Nitrous oxide (N2O)			
☑ Hydrofluorocarbons (H	IFCs)		
Perfluorocarbons (PFC	s)		
Sulphur hexafluoride (S	SF6)		
□ Nitrogen trifluoride (NF	3)		
□ Carbon dioxide equivalent (CO2e)			
55. Are entities recomme	nded or required to disclo	se gross emissions?	
● No			
○ Recommended			
o Required			

56. Are entities recommended or required to disclose net emissions?
No
○ Recommended
○ Required
57. What Scope of emissions must be disclosed? Select all that apply.
□ Scope 1 emissions
☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
☐ Scope 3 emissions, all
✓ Not specified
58. Are entities recommended or required to discloseGHG emissionsaccounting methodologies or standards?
GHG emissions
59. Does the policy tool recommend or require the GHG inventory be third-party verified?
No No
○ Recommended
o Required
60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG)

emissions disclosure.

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			Ø
2. Remuneration based on achieving climate-related goals			⊘
3. Taxonomies			✓
4. Capital allocation and/or expenditure plans (in the context of climate change)			
5. Due diligence			✓
6. Assumptions and Dependencies			Y
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)			
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			Y
13. Climate-related lobbying and/or policy engagement			
14. Locked-in emissions or information on			

emissive assets with						
long lifespans						
15. Dirty asset			✓			
divestiture						
16. Nature-related			\checkmark			
impacts						
17. Just transition						
indicators						
Standards, Frameworks, and Guidelines						

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

	Required	Referenced	Neither required nor referenced
1. IFRS S1			✓
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)			
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	✓		

400

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.

MONTREAL PROTOCOL ON SUBSTANCES THAT DEPLETE THE OZONE

LAYER -

 $\frac{https://web.archive.org/web/20240822184648/https://treaties.un.org/doc/Treaties/2016/10/2016101}{5\%2003-23\%20PM/Ch_XXVII-2.f-English\%20and\%20French.pdf}$

UNITED NATIONS FRAMEWORK CONVENTION

ON CLIMATE CHANGE-
https://web.archive.org/web/20240822184922/https://unfccc.int/files/essential_background/background
nd_publications_htmlpdf/application/pdf/conveng.pdf
Additional Important Information
·
128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
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>

Policy Tool Name: Communiqué on Monitoring and Reporting of Greenhouse Gas Emissions (Sera Gazı Emisyonlarının İzlenmesi ve Raporlanması Hakkında Tebliğ)

3. Source material link(s): https://web.archive.org/web/20240822185338/https://mevzuat.gov.tr/anasayfa/MevzuatFihristDetaylframe?MevzuatTur=9&MevzuatNo=19920&MevzuatTertip=5
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
<u>2024</u>

10. Does the policy tool have an end date?
No 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.

This policy tool regulates the procedures and principles regarding the monitoring and reporting of greenhouse gas emissions and related activity data within the scope of the Regulation on Monitoring of Greenhouse Gas Emissions.

Related activities are as follows:

- Oil refining
- Coke production
- Roasting, sintering or pelletizing of metal ores (including sulphide ores).
- Pig iron and steel production (primary and secondary smelting), including continuous casting, with a capacity of 2.5 tons/hour and above.
- Production or processing of ferrous metals (including ferrous alloys) using combustion units with a total rated thermal power of 20 MW or more. (Processing includes rolling, reheating, annealing furnaces, metalworking, foundries, plating and pickling).
- Primary aluminum production.
- Secondary aluminum production using combustion units with a total rated thermal power of 20 MW or more.
- Production or operation of non-ferrous metals, including production of alloys, refining, foundry casting, etc., using combustion units with a total rated thermal power (including fuels used as reducing agents) of 20 MW or more.
- Clinker production in rotary kilns with a daily capacity of 500 tons or more or other kilns with a daily capacity exceeding 50 tons.
- Lime production or calcination of dolomite or magnesite in rotary kilns or other kilns with a daily capacity of 50 tons or more.
- Glass production, including glass fiber, with a daily melting capacity of 20 tons or more.
- Production of ceramic products by firing, in particular roof tiles, bricks, refractory bricks, tiles, stoneware or porcelain, with a daily production capacity of 75 tons or more.
- Production of mineral fiber insulation material using glass, stone or slag with a daily melting capacity of 20 tons or more.
- Drying or calcination of gypsum or production of gypsum boards and other gypsum products

using combustion units with a total rated thermal power of 20 MW or more.

- Cellulose production from wood or other fibrous materials.
- Paper, paperboard or cardboard production with a daily production capacity of 20 tons or more.
- Production of carbon black, including carbonization of organic materials such as petroleum, tar, cracking and distillation residues using combustion units with a total rated thermal power of 20 MW or more.
- Nitric acid production.
- Adipic acid production.
- Glyoxal and glyoxylic acid production.
- Ammonia production
- Production of large volumes of organic chemicals by cracking, reforming, partial or complete oxidation or similar processes with a daily production capacity of 100 tons or more.
- Production of hydrogen (H2) and syngas by reforming or partial oxidation, with a daily production capacity of 25 tons or more.

•	Production of soda ash (Na2CO3)	and sodium bicarbonate (NaHCO3).	

- 13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
- 1. Ministry of Environment, Urbanization and Climate Change
- ② 2. Directorate of Climate Change
- 3. <u>Department of Monitoring of Greenhouse Gas Emissions</u>

o 4 .		
∘ 5.		

- 15. To provide contextual information, rate the capacity of Ministry of Environment, Urbanization and Climate Change to undertake the policy tool's implementation and/or enforcement.
- o 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- o 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) <u>The entities shall collect, record, analyze and document</u> monitoring data including estimates, references, activity data, emission factors, oxidation factors and conversion factors in a transparent manner that will enable the reproduction of emissions data by the



verification institution and the Ministry. The Ministry shall publish Guidelines on the implementation of

16. To provide contextual information, rate the capacity of Directorate of Climate Change to undertake the policy tool's implementation and/or enforcement.

- o 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- o 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) It is responsible for determining policies, strategies, and actions at the national and international level, conducting negotiation processes, and ensuring coordination with institutions and organizations within the scope of Türkiye's climate change mitigation and adaptation efforts.

In line with Türkiye's 2053 net zero emission and green development goals, it is in charge of carrying out all kinds of work necessary for adaptation and mitigation and raising awareness of climate change with a human and nature-friendly approach to all segments of society.

In this context, the duties and authorities of the Climate Change Presidency are as follows:

To carry out studies on the determination of plans, policies, and strategies by taking measures related to global climate change and depletion of the ozone layer.

To monitor, control and report the greenhouse gas emissions that cause climate change on a national scale, to carry out sectoral policy determination studies on the reduction of greenhouse gas emissions, and to make the necessary legislative arrangements.

To follow the international negotiation processes on climate change.

To prepare or have prepared reports that our country is obliged to fulfill within the scope of international organizations and conventions.

In line with the net zero emission target and the principle of circular economy, determine the policies for combating climate change and green development, prepare strategies and action plans, and present them to the Coordination Board.

To carry out studies to determine national, local, and sectoral climate change adaptation needs, to monitor, evaluate and report action plans in this area.

To carry out modeling and risk assessment studies to determine the effects of climate change, to prepare or have risk maps prepared.

To determine the procedures and principles regarding the monitoring, reporting, and verification of greenhouse gas emissions at the facility, activity, or sector level, and to implement the necessary

inspections and sanctions.

To carry out studies on marketbased mechanisms and economic instruments, especially the Emissions Trading System, to determine the procedures and principles, and to implement the necessary inspections and sanctions.

To manage the revenues to be obtained from the Emissions Trading System, the greenhouse gas monitoring reporting and verification system, and other carbon pricing tools.

To search for national and international financial resources required for combating climate change and green development, to work towards the benefit of relevant stakeholders, and to build capacity, to develop, implement and monitor incentive mechanisms and grant programs.

To research technologies and innovative solutions to climate change, coordinate with national and international organizations working in this context, carry out conceptual studies, and prepare guides and guidance documents.

To carry out the national coordination, monitoring, and reporting of the works carried out within the scope of the climate platform and related online monitoring and evaluation systems.

<u>To carry out studies for the harmonization of the European Union acquis, which is in its field of duty, to carry out, coordinate, and monitor the projects within this framework.</u>

<u>To prepare and implement national and international projects within the scope of combating climate change.</u>

To carry out training, capacity, and awarenessbuilding activities to raise public awareness in the field of climate change.

o Prefer not to	answer			
o Not Applicabl	e			

- 17. To provide contextual information, rate the capacity of Department of Monitoring of Greenhouse Gas Emissions to undertake the policy tool's implementation and/or enforcement.
- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain) The duties and authorities of the Department of Monitoring of Greenhouse Gas Emissions are as follows:

<u>To monitor, control and report greenhouse gas emissions that cause climate change by the relevant</u> legislation.

<u>To determine and implement the procedures and principles regarding the monitoring, reporting, and verification of greenhouse gas emissions at the facility, activity, or sector level.</u>

To implement audits and sanctions within the scope of their duties, powers, and responsibilities.

To carry out studies for informing and raising awareness of the sectors on the monitoring, reporting, and verification of greenhouse gas emissions.

To carry out studies on taking measures for the protection of the ozone layer and determining plans, policies, and strategies.

<u>To provide coordination at the national level for the elimination of ozone-depleting substances and the reduction of fluorinated greenhouse gases and their monitoring.</u>

To carry out studies to inform and raise awareness of the sectors on the reporting and monitoring of fluorinated greenhouse gases.

To monitor and control the import and export processes of substances that deplete the ozone layer and fluorinated greenhouse gases, and to issue import and export permits within the scope of the relevant legislation in this process.

To follow the international developments of the Montreal Protocol on substances that deplete the ozone layer and its related amendments, to fulfill the duty of national focal point, and to carry out national coordination within this framework.

Prefer not to answer	
Not Applicable	
	-

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

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

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			✓
entities			
2. Private companies			
3. Financial institutions			✓
4. Small and medium-			✓
sized enterprises			
5. State-owned			\checkmark
companies			
6. Not-for-profit			\checkmark
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)	_	<u> </u>	
11. Government			✓
agencies and/or			
departments			
(unspecified) 12. Sectoral actors			✓
(e.g., healthcare, defense, utilities,			
education)			
13. Other			
	numque applies to every	entity carrying out the act	ivides und rucilities listed
<u>in the Communique.</u>			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?
No
o 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
• Not applicable
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
Monetary fine In violation of the prohibitions or limitations on the monitoring of greenhouse gas emissions administrative fines of (i) TRY 115,471 shall be imposed on those who do not submit or update the greenhouse gas emission monitoring plan within the deadline (ii) TRY 173,207 shall be imposed on those who do not submit the verified greenhouse gas emission report within the deadline.
☐ 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
○ 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
o Unknown or prefer not to answer
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions,
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions, submitted their monitoring plans and have been monitored since 2015.
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions, submitted their monitoring plans and have been monitored since 2015. https://web.archive.org/web/20240822182100/https://unfccc.int/sites/default/files/NDC/2023-
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions, submitted their monitoring plans and have been monitored since 2015.
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions, submitted their monitoring plans and have been monitored since 2015. https://web.archive.org/web/20240822182100/https://unfccc.int/sites/default/files/NDC/2023-
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions, submitted their monitoring plans and have been monitored since 2015. https://web.archive.org/web/20240822182100/https://unfccc.int/sites/default/files/NDC/2023-04/T%C3%9CRK%C4%B0YE_UPDATED%201st%20NDC_EN.pdf
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions, submitted their monitoring plans and have been monitored since 2015. https://web.archive.org/web/20240822182100/https://unfccc.int/sites/default/files/NDC/2023-
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions, submitted their monitoring plans and have been monitored since 2015. https://web.archive.org/web/20240822182100/https://unfccc.int/sites/default/files/NDC/2023-04/T%C3%9CRK%C4%B0YE_UPDATED%201st%20NDC_EN.pdf
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions, submitted their monitoring plans and have been monitored since 2015. https://web.archive.org/web/20240822182100/https://unfccc.int/sites/default/files/NDC/2023-04/T%C3%9CRK%C4%B0YE_UPDATED%201st%20NDC_EN.pdf 37. Have the climate-specific provisions in this instrument ever been enforced?
36. Provide supplemental explanation of your priority assessment. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material. More than 700 facilities, accounting for approximately 50% of Türkiye's total GHG emissions, submitted their monitoring plans and have been monitored since 2015. https://web.archive.org/web/20240822182100/https://unfccc.int/sites/default/files/NDC/2023-04/T%C3%9CRK%C4%B0YE_UPDATED%201st%20NDC_EN.pdf 37. Have the climate-specific provisions in this instrument ever been enforced? 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.

Required
44. Select the option that best describes the frequency of the recommended or required periodic reviews.
o 0-2 years
o 2-5 years
o 5-10 years
○ 10 or more years
○ Not specified
Other The frequency depends on the categories of the facilities as determined by the policy tool. Accordingly, o Category A facility (facility with verified annual emissions during the reporting period equal to or less than 50,000 tonnes CO2(equivalent), including transferred CO2, excluding CO2 from biomass) every four years, o Category B facility (facility with verified annual emissions during the reporting period of more than 50,000 tonnes CO2(equivalent) and less than or equal to 500,000 tonnes CO2(equivalent), including transferred CO2, excluding CO2 from biomass) every two years o Category C facility (facility with verified annual emissions of more than 500,000 tonnes CO2(equivalent) in the reporting period, including transferred CO2, excluding CO2 from biomass) every year
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

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.

Verification bodies aim to issue a verification report indicating with a reasonable level of trust that the greenhouse gas emission report prepared by the operator does not contain material errors. These verification bodies are assessed by the Turkish Accreditation Agency based on nationally and internationally accepted technical criteria, their qualifications are approved and they are audited

periodically.

Facilities that apply for assignment through the Central Electronic Verification Body Assignment
System ("MEDAS") are matched with verification bodies. Facilities sign a contract with the
Verification Body assigned by MEDAS. Verification bodies conduct strategic analysis site visits to the
facilities they have signed contracts with. The verification process then starts. Facilities submit the
verified greenhouse gas emission report to the Ministry.
47 A
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

Domain-Specific Questi	ons: Disclosure Questi	ions	
What is being disclose	d?		

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

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas		~	
(GHG) emissions 2. GHG emissions			
offsets or removals			
3. GHG emissions			\checkmark
reduction targets			
4. Other climate-			\checkmark
related targets			
5. Physical climate risk			\checkmark
6. Transition risk			~
7. Transition plan			\checkmark
54. Which GHG emission	s must be disclosed? S	Select all that apply.	
☑ Carbon dioxide (CO2)			
✓ Methane (CH4)			
☑ Nitrous oxide (N₂O)			
☑ Hydrofluorocarbons (⊢	IFCs)		
Perfluorocarbons (PFC	cs)		
Sulphur hexafluoride (S	SF6)		
□ Nitrogen trifluoride (NF	·3)		
□ Carbon dioxide equivalent (CO2e)			
55. Are entities recomme	nded or required to dis	sclose gross emissions	?
o No			
o Recommended			
Required			

56. Are entities recommended or required to disclose net emissions?
No No
○ Recommended
∘ Required
57. What Scope of emissions must be disclosed? Select all that apply.
Scope 1 emissions
Scope 2 emissions
☐ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
□ Not specified
58. Are entities recommended or required to 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
60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG)

emissions disclosure.

The enterprise is obliged to submit the monitoring plan to the Ministry for approval at least 6 months before the date when greenhouse gas emissions are first monitored. An additional period of 60 days is granted for the elimination of the deficiencies of the monitoring plans that are not found appropriate. If the conditions determined by the Ministry are fulfilled completely within this period, the greenhouse gas emission monitoring plan is approved by the Ministry.

The calculation should be made with the formula given below:

Emission Amount = Activity data × emission factor × oxidation factor

Activity data (such as fuel used, production rate) should be monitored in the form of supply data or measurement.

Emission factors accepted by the Ministry should be used. Activity-specific emission factors can be used for all fuels. Pre-determined emission factors shall be used for all fuels except for non-commercial fuels (waste fuels such as tires and industrial process gases) with the approval of the Ministry. For refineries, emission factors determined by the Intergovernmental Panel on Climate Change (IPCC) shall be accepted upon the Ministry's approval. The emission factor of biomass is accepted as zero.

If the emission factor does not take into account that some of the carbon is not oxidized, an additional oxidation factor is used. If activity-specific emission factors have been calculated and already take oxidation into account, the oxidation factor should not be used.

A separate calculation shall be made for	each activity, facility and fuel.	
·	• •	
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			✓ V
opportunities			
2. Remuneration			
based on achieving			
climate-related goals			
3. Taxonomies			V
4. Capital allocation			
and/or expenditure			
plans (in the context of			
climate change) 5. Due diligence			✓
			✓
6. Assumptions and Dependencies			
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)			
11. Asset planning or			
ownership in the			
context of climate			
change 12. Sectoral			✓
investment policies 13. Climate-related			✓
lobbying and/or policy			
engagement			
14. Locked-in			✓
emissions or			
information on			

long lifespans				
15. Dirty asset divestiture			\checkmark	
16. Nature-related impacts			>	
17. Just transition indicators			>	
Standards, Frameworks, and Guidelines				

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

	Required	Referenced	Neither required nor referenced
1. IFRS S1			\checkmark
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)			
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		✓	

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.

The analysis, sampling, calibration and verification used for the determination of calculation factors are carried out by the methods applied by the relevant TS EN standards. In the absence of such standards, the relevant ISO Standards are taken into account. In the absence of applicable published standards, appropriate draft standards, industry best practice guidelines or other scientifically proven methods that limit sampling and measurement uncertainties are used.

The conditions of the non-accredited laboratories of the facility are determined by the Ministry. These laboratories also compare their results with an accredited laboratory from the relevant parameter from TS EN 17025 standard at least once a year as of 1/1/2022 and at least 80% close results are obtained in terms of measurements.

All measurements are carried out in accordance with the provisions of TS EN 14181 standard. The enterprise considers all aspects of the continuous measurement system, including the location, calibration, measurement, quality assurance and quality control of continuous emission measurement systems (CEMS) in the chimney determined in accordance with TS EN 15259 standard.

With regard to continuous emission measurement systems, the company applies the quality assurance standard for automatic measurement systems in accordance with TS EN 14181 standard, including parallel measurements with standard reference methods at least once a year, carried out by competent personnel.

The monitoring plan will include information on the procedures and controls that may be linked
between the activities carried out within the framework of the eco management and audit system
(EMAS), TS EN ISO 14001 Standard or other environmental management systems, if any, and the
activities carried out in the monitoring and reporting of greenhouse gas emissions.
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.
Question 3), provide a web-archived link to the source material.

Additional Important Information

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

<u>None</u>

Policy Tool Name: Republic Of Türkiye First Updated Nationally Determined Contribution (Türkiye Cumhuriyeti Güncellenmiş Birinci Ulusal Katkı Beyanı)

htt	Source material link(s): ps://web.archive.org/web/20240822193016/https://iklim.gov.tr/db/turkce/dokumanlar/turkiye- mhuriyeti8230-3128-20240510161607.pdf
4.	Which of the following governance domains does this policy tool relate to? Select all that apply.
~	Climate-related disclosure
✓	Transition planning
	Public procurement
5.	If relevant, briefly explain how the policy tool applies or is linked to multiple domains.
Co Co Ch its sce the Tü ad em	e Government of the Republic of Türkiye submits its updated First Nationally Determined Intribution (NDC) in the context of the Glasgow Climate Accord adopted by the Parties at the 26th Inference of the Parties as a supplement to the United Nations Framework Convention on Climate ange (UNFCCC) and the Paris Agreement. With this submission, Turkey confirms that it will reduce GHG emissions by 41% by 2030 (695 Mt CO2 equivalent in 2030) compared to the baseline enario set out in the First NDC (and the Intended Nationally Determined Contribution), with 2012 as a base year (reference year). Triving's updated NDC covers the whole economy and includes comprehensive mitigation and aptation actions as well as assessments of means of implementation. Türkiye intends to peak its hissions no later than 2038. The new reduction target represents significantly more ambitious on the basis of science and equity and is a step forward towards achieving a net zero target by 2053.
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
2023
10. Does the policy tool have an end date?
o No
Yes
11. What is the anticipated end year of the policy tool?
<u>2030</u>

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 Government of the Republic of Türkiye submits its updated First Nationally Determined Contribution (NDC) in the context of the Glasgow Climate Accord adopted by the Parties at the 26th Conference of the Parties as a supplement to the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement. The NDC was prepared in the context of long-term planning and sustainable development priorities.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Ministry of Environment, Urbanization and Climate Change
2. <u>Directorate of Climate Change</u>
○ 3.
o 4 .
∘ 5.
15. To provide contextual information, rate the capacity of Ministry of Environment, Urbanization and Climate Change to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
• 3- High Capacity (Please explain) The Ministry of Environment, Urbanization and Climate Change is the primary authority for environmental issues, including climate change. The Directorate of Climate Change (DoCC), affiliated with the Ministry, was established in 2021 and is leading in the identification of Türkiye's climate change policies and UNFCCC negotiations. DoCC is responsible for the preparation of NDC in coordination with relevant stakeholders. Thus, DoCC coordinated the work on "updated first NDC of Türkiye." Climate Change and Adaptation Coordination Board (CCACB) also provides the forum for inter-ministerial and stakeholder coordination on the studies on the determination of national and international policies and taking measures to combat climate change and is chaired by the Minister of Environment, Urbanization and Climate Change.
o Prefer not to answer
o Not Applicable
16. To provide contextual information, rate the capacity of Directorate of Climate Change to undertake the policy tool's implementation and/or enforcement. o 0- No Capacity (Please explain)

o 1- Low Capacity (Please explain)

- 2- Medium Capacity (Please explain)
- © 3- High Capacity (Please explain) It is responsible for determining policies, strategies, and actions at the national and international level, conducting negotiation processes, and ensuring coordination with institutions and organizations within the scope of Türkiye's climate change mitigation and adaptation efforts.

In line with Türkiye's 2053 net zero emission and green development goals, it is in charge of carrying out all kinds of work necessary for adaptation and mitigation and raising awareness of climate change with a human and nature-friendly approach to all segments of society.

In this context, the duties and authorities of the Climate Change Presidency are as follows:

To carry out studies on the determination of plans, policies, and strategies by taking measures related to global climate change and depletion of the ozone layer.

To monitor, control and report the greenhouse gas emissions that cause climate change on a national scale, to carry out sectoral policy determination studies on the reduction of greenhouse gas emissions, and to make the necessary legislative arrangements.

To follow the international negotiation processes on climate change.

To prepare or have prepared reports that our country is obliged to fulfill within the scope of international organizations and conventions.

In line with the net zero emission target and the principle of circular economy, determine the policies for combating climate change and green development, prepare strategies and action plans, and present them to the Coordination Board.

To carry out studies to determine national, local, and sectoral climate change adaptation needs, to monitor, evaluate and report action plans in this area.

To carry out modeling and risk assessment studies to determine the effects of climate change, to prepare or have risk maps prepared.

To determine the procedures and principles regarding the monitoring, reporting, and verification of greenhouse gas emissions at the facility, activity, or sector level, and to implement the necessary inspections and sanctions.

To carry out studies on marketbased mechanisms and economic instruments, especially the Emissions Trading System, to determine the procedures and principles, and to implement the necessary inspections and sanctions.

To manage the revenues to be obtained from the Emissions Trading System, the greenhouse gas monitoring reporting and verification system, and other carbon pricing tools.

To search for national and international financial resources required for combating climate change and green development, to work towards the benefit of relevant stakeholders, and to build capacity, to develop, implement and monitor incentive mechanisms and grant programs.

To research technologies and innovative solutions to climate change, coordinate with national and international organizations working in this context, carry out conceptual studies, and prepare guides and guidance documents.

To carry out the national coordination, monitoring, and reporting of the works carried out within the scope of the climate platform and related online monitoring and evaluation systems.

To carry out studies for the harmonization of the European Union acquis, which is in its field of duty, to carry out, coordinate, and monitor the projects within this framework.

To prepare and implement national and international projects within the scope of combating climate change.

To carry out training, capacity, and awarenessbuilding activities to raise public awareness in the field of climate change.

Prefer not to answer	
Not Applicable	

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

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

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
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 -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other	✓		
13. Other Text:This policy	tool covers the whole eco	onomy of the Republic of	Гürkiye.

defense, utilities, education)			
13. Other			
13. Other Text:This polic	y tool covers the whole eco	onomy of the Republic of 1	Türkiye.
			-

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory. Minimum number of employees (Enter min number of full-time employees - FTEs) Minimum revenue (Enter minimum revenue) Minimum assets (Enter minimum assets) Minimum contract value (Enter minimum contract value) Entity is headquartered in the jurisdiction Entities are subjected to disclosure or reporting requirements 28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)? No o Yes 30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction? Operations within jurisdiction only Operations beyond the jurisdiction Not applicable 32. What are the sanctions for non-compliance? Select all that apply and describe in the text field. ☐ Monetary fine ☐ Restriction on business activities ☐ Voiding or setting aside of contract ☐ Exclusion from government contracts ☐ Award of damages or compensation ☐ Penalty for senior managers ☐ Criminal penalties

□ Not specified

Not applicable (e.g. in cases of voluntary tools) As this tool is the Republic of Türkiye's updated First National Contribution, it mainly includes the comprehensive mitigation and adaptation actions as well as assessments of means of implementation.		
□ 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		
● Not applicable		
o 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.
This policy tool confirms that the Government of Türkiye will reduce GHG emissions by 41% by 2030 (695 Mt CO2 equivalent in 2030) compared to the baseline scenario set out in the First National Contribution Statement. Türkiye's updated NDC covers the whole economy and includes comprehensive mitigation and adaptation actions for various sectors, as well as assessments of means of implementation. However, this policy tool does not include targets and obligations directly assigned to companies. These are determined by action plans and legal regulations issued in this context.
41. Does the policy tool recommend or require periodic impact assessments?
No
○ Recommended
o Required
43. Does the policy tool recommend or require periodic reviews?
No
○ Recommended
○ Required
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
∘ No
Yes

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

As per the Section 4 "Planning processes", Article (a) (i "National institutional arrangements, local communities and indigenous peoples and civic engagement", The primary authority for environmental issues, including climate change, is the Ministry of Environment, Urbanisation and Climate Change (MoEUUCC). The Directorate of Climate Change (DCC) under the MoEU was established in 2021 and leads the determination of Türkiye's climate change policies and UNFCCC negotiations. CAU is responsible for the preparation of the NDC in coordination with relevant stakeholders. Therefore, the work on the 'Türkiye's updated First updated Nationally Determined Contribution' was coordinated by the IDB. The Coordination Board on Climate Change and Adaptation (IDCC), chaired by the Minister of MoEUU, provides a forum for coordination between ministries and stakeholders on national and international policy-making and measures to combat climate change. IDCC is composed of relevant public and private stakeholders including the Ministry of Foreign Affairs, Ministry of Energy and Natural Resources, Ministry of Agriculture and Forestry, Ministry of Interior, Ministry of Treasury and Finance, Ministry of Transport and Infrastructure, Ministry of National Education, Ministry of Health, Ministry of Industry and Technology, Ministry of Trade, Presidential Strategy and Budget Directorate, Climate Change Directorate, Council of Higher Education, Turkish Environment Agency, Turkish Statistical Institute, Scientific and Technological Research Council of Türkiye, Turkish Industry and Business Association, Union of Chambers and Commodity Exchanges of Turkey, and Independent Industrialists' and Businessmen's Association. Within the scope of IDUKK, working groups dedicated to mitigation policies and National Greenhouse Gas Inventory are composed of representatives of IDUKK members. These groups meet on an ad-hoc basis to steer the NDC preparation process and provide strategic feedback when necessary. Members of the Coordination Board, public and private sector representatives, academics and NGOs participate in the NDC preparation process. During the preparation process, more than 70 meetings were held with stakeholders to collect data and hold discussions on assumptions, policies and scenario outcomes. The final project results were presented to IDUKK, and the updated first National Contribution Statement was approved by the Board.

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.

As per the Section of "Organisational Development and Stakeholder Engagement", Türkiye's first Climate Council was convened in 2022 under the coordination of the MoEU. Within the scope of the Council, which was attended by approximately 1,500 stakeholders from various sectors such as public sector, private sector, research institutions, NGOs and youth, 7 subcommittees were established on greenhouse gas emission mitigation (2 committees); science and technology; green finance and carbon pricing; adaptation to climate change; local governments; migration; just transition and social policies. Some issues such as migration, just transition and climate justice were addressed for the first time in climate-related discussions. At the end of the Council, 217 recommendations were adopted to create a vision for Türkiye's net zero target in 2053. All of these recommendations, 76 of which were prioritised, were shared with the public. As per the Section 4 "Planning processes", Article (a) (i "National institutional arrangements, local communities and indigenous peoples and civic engagement", the civic engagement process was launched on 16 December 2021 with a stakeholder engagement meeting attended by around 300 representatives from the public and private sectors, NGOs and universities. 1,500 stakeholders from various public and private sectors, research institutions, NGOs and youth were involved in the Climate Shura. For each of the following topics and subtopics, at least three rounds of online meetings and three days of face-to-face sectoral discussions were organised: - Greenhouse gas emissions mitigation - Carbon pricing and emissions trading system 35 - Green finance - Climate change adaptation policies - Local governments - Migration, just transition and social policies - Science and technology The Climate Shura concluded with 217 recommendations, of which 76 were prioritised following high-level roundtables based on final declarations. Another achievement was the gender balance achieved with 50% female participation. The overarching approach and bottom-up analyses of existing and potential policies and measures, investment accounting, technology trends, infrastructure needs and ongoing national policies and measures were prioritised. In this analysis, multiple methods were assessed across all GHG emission sources: - Energy sector, including electricity, transport, buildings, agriculture, waste and industry; - CO2 in the land sector, including forests and soil carbon, and other opportunities to reduce emissions - Non-CO2 GHG emissions, such as methane (CH4) and nitrous oxide (N2O)

Youth and Gender Responsive Actions: The IDB has gender balance (50%) in middle and senior management positions. The Climate Council hosted 1,500 participants, 50% of whom were women. One of the sub-commissions focussed solely on gender. Of the 217 decisions taken by the Climate Council, 5 are related to gender equality and women's leadership. Türkiye is among the countries that have appointed a UNFCCC gender focal point. In addition, Turkey carries out the necessary work for the implementation of NDC and gender assessments for all relevant stakeholders in climate policies. Another milestone of the inclusive policy-making process on climate change is the Climate Ambassadors Movement. This movement was launched in November 2021 to strengthen youth participation in climate change mitigation and adaptation. Within the scope of the 'Protocol on

Cooperation in the Field of Creating a Sustainable and Climate-Friendly Campus', 209 representatives from universities across the country took part in the green transformation called 'Climate-Friendly Campus' and also prepared a declaration and presented it at the Climate Council. Young Climate Ambassadors are managed by an institutional mechanism established by themselves through an annual election process. Their aim is to support increasing the awareness and participation of young people and the public in climate actions. One of the issues addressed at the social level in Turkey's climate policies is children. The national climate change adaptation strategy and action plan will include actions on vulnerable groups and children's rights in the social development sector. In addition, children's participation in processes and awareness-raising activities will be included in the 2023-2028 Türkiye Children's Rights Strategy Document and Action Plan, which is being prepared.

omain-Specific Questions: Disclosure Questions	
Vhat is being disclosed?	

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

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			~
2. GHG emissions offsets or removals			
3. GHG emissions reduction targets			Y
4. Other climate- related targets			У
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
1. Climate-related			✓ V
opportunities			
2. Remuneration			
based on achieving			
climate-related goals			
3. Taxonomies			V
4. Capital allocation			
and/or expenditure			
plans (in the context of			
climate change) 5. Due diligence			✓
			✓
6. Assumptions and Dependencies			
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)			
11. Asset planning or			~
ownership in the			
context of climate			
change 12. Sectoral			✓
investment policies			
13. Climate-related			✓
lobbying and/or policy			
engagement			
14. Locked-in			✓
emissions or			
information on			

long lifespans										
15. Dirty asset divestiture			\checkmark							
16. Nature-related impacts			>							
17. Just transition indicators			>							
Standards, Frameworks, and Guidelines										

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

	Required	Referenced	Neither required nor referenced
1. IFRS S1			\checkmark
2. IFRS S2			\checkmark
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)			
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			

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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.										
Parties to the United Nations Framework Convention on Climate Change (UNFCCC) the Paris Agreement -/web/20240828104901/https://unfccc.int/process-and-meetings/the-paris-agreement										
Additional Important Information										
128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.										

Domain-Specific Questions: Transition Planning Questions
Disclosure of Plans and Targets
132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?
o No
Recommended
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
No
∘ Recommended
○ Required
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
No
Recommended
Required
→ Nequired

																				 	 	-	 -	 	-	 -	 	-	 	 	 	 		 -	 	 	-	 	
							-																																
Mor	nito	rin	g, (Οv	ers	igl	nt,	ar	nd	In	np	le	m	eı	nt	at	tic	or	1																				
																				 	 	-	 	 	-	 	 	-	 	 	 	 	-	 _	 	 	-	 	

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

	Recommended	Required	No
Monitor progress in			
implementing their			
transition plan			
Develop financial			
plans for the			
implementation of			
their transition plan			
Integrate climate-			
related matters into			
their financial			
accounting	Б	Б	✓
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			
Engagement, Lobbying,	and Governance		

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

	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			
members			
40E D			
	recommend or require tar		
diligence and/or steward	ship to achieve their targe	ets and/or implement their	transition plans?
No			
© 110			
 Recommended 			
 Required 			
6	16:11		
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			\checkmark
IFRS S2			✓
Task Force on Climate-related			$ \checkmark $
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)			
Science Based Targets			✓
initiative (SBTi) Net			
Zero Standard			✓
European Sustainability			
Reporting Standards			
(ESRS)			
Other			
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.

The reference scenario for Türkiye's emissions reduction target is the Business As Usual (BAU) scenario. The specific target mentioned in the document is a 41% reduction in greenhouse gas emissions by 2030 compared to the projected emissions under the BAU scenario.

Policy Tool Name: Energy Efficiency 2030 Strategy and II. National Energy Efficiency Action Plan (2024 - 2030) Enerji Verimliliği 2030 Stratejisi ve II. Ulusal Enerji Verimliliği Eylem Planı (2024 – 2030

3. Source material link(s): https://web.archive.org/web/20240822195005/https://enerji.gov.tr/Media/Dizin/BHIM/tr/Duyurular/T% C3%BCrkiyeninEnerjiVerimlili%C4%9Fi2030StratejisivelIUlusalEnerjiVerimlili%C4%9FiEylemPlan%C4 %B1_202401161407.pdf
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
□ Climate-related disclosure
☑ Transition planning
✓ Public procurement
5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.
The policy tool in the reference document primarily focuses on transition planning by setting a clear objective of reducing energy intensity and achieving net-zero emissions. It outlines specific actions and targets for various sectors to contribute to this transition. The tool also incorporates elements of public procurement by emphasizing the importance of energy-efficient practices in government purchases, thereby influencing market demand and promoting sustainable production. While the policy tool doesn't explicitly mandate climate-related disclosure, it indirectly encourages transparency by establishing monitoring and reporting mechanisms to track progress towards energy efficiency and emission reduction goals.
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>2024</u>
10. Does the policy tool have an end date?
∘ No
Yes
11. What is the anticipated end year of the policy tool?
2030

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

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

The policy tool, which includes Türkiye's Energy Efficiency 2030 Strategy and the Second National Energy Efficiency Action Plan, aims to significantly enhance energy efficiency across various sectors of the Turkish economy in line with Türkiye's 2053 net zero climate targets, a sustainable and environmentally sensitive energy policy is required to strengthen energy supply security and reduce external dependency.

This policy tool aims to reduce the amount of energy consumed per GDP (energy intensity) in Turkey by 15% compared to 2023 and to achieve a total of 37.1 Mtoe primary energy savings in the 2024-2030 period.

As per the Action Plan, 10 strategic goals and 23 targets have been set with the participation of a wide range of stakeholders including the public sector, private sector, non-governmental

organizations, universities and new entrepreneurs. The Action Plan also includes 61 actions and 266
activities in 7 categories: industry and technology, buildings and services, energy, transportation,
agriculture, common issues, start-ups and digitalization.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Ministry of Energy and Natural Resources
2. National Energy Efficiency Action Plan Monitoring and Steering Committee
○ 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of Ministry of Energy and Natural Resources to undertake the policy tool's implementation and/or enforcement.
o 0- No Capacity (Please explain)
o 1- Low Capacity (Please explain)
o 2- Medium Capacity (Please explain)
● 3- High Capacity (Please explain) The Ministry of Energy and Natural Resources is positioned to implement and enforce the policy tool. It has the necessary technical expertise, legal authority, and infrastructure to manage energy efficiency measures.
o Prefer not to answer
o Not Applicable
16. To provide contextual information, rate the capacity of National Energy Efficiency Action Plan Monitoring and Steering Committee 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)

Thigh Capacity (Please explain) The task of the Committee is to ensure that energy efficiency activities, which require the public sector, private sector and non-governmental organizations to act with a participatory approach and in cooperation, are carried out effectively by all responsible and relevant institutions and organizations throughout the country, to determine energy efficiency strategies at national level, to prepare action plans and programs, to monitor the level of realization including the National Energy Efficiency Action Plan, to ensure coordination for effective implementation, to monitor the results, to change and update them when necessary.

It was decided to establish a total of five working groups, three working groups in the second meeting and two working groups in the third meeting, and to submit the work outputs to the Committee after completion. These working groups are listed below.

Development of a national energy efficiency financing mechanism proposal

<u>Development of impact analysis and support mechanism proposal for thermal insulation in existing buildings</u>

<u>Determination of technical and economic potential for the installation of renewable energy systems at airports and ports, economic feasibility study for type projects</u>

<u>Utilization of Fuels Derived from Municipal Solid Waste in Cement Plants</u>

Utilization of Industrial Waste Heat

In this context, relevant working groups started their activities and monthly meetings were held. The decisions taken at the meetings held with the participation of the institutions and organizations operating under the relevant heading will be reported to the Committee.

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			
entities			
2. Private companies			✓
3. Financial institutions			✓
4. Small and medium-			
sized enterprises			
5. State-owned			\checkmark
companies			
6. Not-for-profit		\checkmark	
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			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

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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			
Mining and quarrying	✓		
Manufacturing	✓		
Electricity, gas, steam, and air conditioning supply	Y		
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 activities			
Public administration and defense; 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 criteria to identify entities for whom or instances in which compliance is mandatory.

	Government agencies and/or departments (supranation al)	Governmen t agencies and/or departmen ts (national)	Governmen t agencies and/or departmen ts (regional - e.g. state, province, region, metropolita n region)	Governmen t agencies and/or departmen ts (local - e.g. county, district, municipalit y, city)	Governmen t agencies and/or departmen ts (unspecifie d)	Sectoral actors (e.g. healthcare, defense, utilities, education)
Minimum number of employees (Enter min number of full-time employees - FTEs)						
Minimum revenue (Enter minimum revenue) Minimum						
assets (Enter minimum assets) Minimum contract						
value (Enter minimum contract value) Entity is						
headquarter ed in the jurisdiction	6: 11:	6: 11:	6: 11:	6: 11:	6: 11:	6: 11:
Entities are subjected to disclosure or reporting requirement s	Since this policy tool is a strategy document on which actions and targets will be carried out on a sectoral basis under	Since this policy tool is a strategy document on which actions and targets will be carried out on a	Since this policy tool is a strategy document on which actions and targets will be carried out on a	Since this policy tool is a strategy document on which actions and targets will be carried out on a	Since this policy tool is a strategy document on which actions and targets will be carried out on a	Since this policy tool is a strategy document on which actions and targets will be carried out on a

the	sectoral	sectoral	sectoral	sectoral	sectoral
responsibility	basis under	basis under	basis under	basis under	basis under
of which	the	the	the	the	the
government	responsibili	responsibili	responsibili	responsibili	responsibili
authorities,	ty of which	ty of which	ty of which	ty of which	ty of which
no direct	governmen	governmen	governmen	governmen	governmen
obligations	t	t	t	t	t
and criteria	authorities,	authorities,	authorities,	authorities,	authorities,
are defined	no direct	no direct	no direct	no direct	no direct
on a sectoral	obligations	obligations	obligations	obligations	obligations
or entity	and criteria	and criteria	and criteria	and criteria	and criteria
basis.	are defined	are defined	are defined	are defined	are defined
	on a	on a	on a	on a	on a
	sectoral or	sectoral or	sectoral or	sectoral or	sectoral or
	entity	entity	entity	entity	entity
	basis.	basis.	basis.	basis.	basis.

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

No
Yes

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

Operations within jurisdiction only
Operations beyond the jurisdiction
Not applicable

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

Monetary fine
Restriction on business activities
Voiding or setting aside of contract

Exclusion from government contracts

☐ Award of damages or compensation

☐ Penalty for senior managers
☐ Criminal penalties
□ Not specified
Not applicable (e.g. in cases of voluntary tools)
□ Other
33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:
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.
entities have made compliance a priority.
entities have made compliance a priority. o Below average
entities have made compliance a priority. Output Output Description: Average
entities have made compliance a priority. o Below average Average Above average
entities have made compliance a priority. Output Description Average Above average Not applicable
entities have made compliance a priority. Output Description Average Above average Not applicable
entities have made compliance a priority. Below average Average Above average Not applicable Unknown or prefer not to answer
entities have made compliance a priority. Below average Average Not applicable Unknown or prefer not to answer
entities have made compliance a priority. Below average Average Not applicable Unknown or prefer not to answer 37. Have the climate-specific provisions in this instrument ever been enforced?
entities have made compliance a priority. Below average Average Above average Not applicable Unknown or prefer not to answer 37. Have the climate-specific provisions in this instrument ever been enforced? No (If relevant, explain)

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
∘ No
Yes
40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.
The policy tool envisages a responsible Institution and Relevant Institution/Organization competent for the fulfillment of the each action foreseen.
One of the important features of the National Energy Efficiency Action Plan (NEEAP) is that it is routinely monitored through the NEEAP Data Collection Software, an online platform, and the results are shared on an action basis. The realization rate of the actions according to the annual work program, the completion rate and the ongoing work related to the action are evaluated in the annual NEEAP Progress Reports and shared with the public. https://web.archive.org/web/20240822195519/https://enerji.gov.tr//Media/Dizin/EVCED/tr/EnerjiVerim lili%C4%9Fi/UlusalEnerjiVerimlili%C4%9FiEylemPlan%C4%B1/Belgeler/NEEAPP2019ExSum.pdf
41. Does the policy tool recommend or require periodic impact assessments?
No
∘ Recommended
• Required
43. Does the policy tool recommend or require periodic reviews?
∘ No
o 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
○ 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
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 National Energy Efficiency Action Plan (NEEAP) Monitoring and Steering Board, which is responsible for the effective implementation of energy efficiency activities throughout Türkiye, determination of energy efficiency strategies at national level, preparation of action plans and programs, monitoring of NEEAP realizations and ensuring coordination for effective implementation, was established with the Presidential Circular No. 2019/27. The NEEAP Monitoring and Steering Committee ensures the coordination of all public institutions and other relevant stakeholders in order to efficiently carry out energy efficiency-related activities throughout the country, to monitor and effectively implement the actions specified in the Plan. As a result of the data entry of the institutions to the NEEAP Data Collection Software for the actions they are responsible for, progress reports are prepared and submitted to the Board. (the heading "Implementation, Coordination and Monitoring")

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
∘ No
Yes
48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
Actions stipulated and listed in "The Energy Efficiency 2030 Strategy of Türkiye and the Second National Energy Efficiency Action Plan (2024-2030)" are in the nature of government initiatives to
fulfill the actions.

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
∘ Recommended
o Required
Targets
135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?
○ No
Recommended
o Required
136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?
∘ No
Recommended
o Required

monitoring progress in achieving targets.
One of the important features of the National Energy Efficiency Action Plan (NEEAP) is that it is routinely monitored through the NEEAP Data Collection Software, an online platform, and the results are shared on an action basis. The realization rate of the actions according to the annual work program, the completion rate and the ongoing work related to the action are evaluated in the annual NEEAP Progress Reports and shared with the public.
138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?
No
o Recommended
o Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to

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

	Recommended	Required	No
An absolute emissions	⊘		
reduction target			
An intensity-based	✓		
emissions reduction			
target			
A net zero target	✓		
Interim targets (e.g. 2030, 2050)	\checkmark		
Targets covering non- carbon GHG emissions			\checkmark
A Scope 3 emissions target			
A target derived using a sectoral decarbonization approach			
A level of ambition for emissions reductions (e.g. 80% reduction)	>		
A baseline year from which progress is measured			
A target timeframe (e.g. by 2040)	\checkmark		
Targets for renewable energy procurement	>		
Targets for fossil fuel phase down/phase up			>
Separate targets for GHG offsets and/or removals			
Targets or goals related to climate adaptation	∀		
Targets or goals related to nature and biodiversity			
Other targets related to sustainability			

141. What is the recommended or required scope of emissions for absolute emissions reduction targets? Select all that apply.

☐ Scope 1 emissions

☐ Scope 2 emissions				
☐ Scope 3 emissions, relevant or material				
□ Scope 3 emissions, a specified proportion of coverage (Please describe)				
□ Scope 3 emissions, all				
✓ Not specified				
142. What is the recommended or required scope of emissions for intensity-based reduction targets? Select all that apply.				
☐ Scope 1 emissions				
☐ Scope 2 emissions				
☐ Scope 3 emissions, relevant or material				
☐ Scope 3 emissions, a specified proportion of coverage (Please describe)				
□ Scope 3 emissions, all				
✓ Not specified				
143. Does the policy tool recommend or require a scope of emissions which should be covered by the net zero target? Select all that apply.				
☐ Scope 1 emissions				
☐ Scope 2 emissions				
☐ Scope 3 emissions, relevant or material				
☐ Scope 3 emissions, a specified proportion of coverage (Please describe)				
☐ Scope 3 emissions, all				
✓ Not specified				
144. What is the recommended or required year for the net zero target (e.g. net zero by)?				
Between 2030 and 2035				

o Between 2036 and 2040
o Between 2041 and 2045
o Between 2046 and 2050
o Between 2051 and 2060
o Between 2061 and 2070
● Other 2053
o Not specified
145. What is the recommended or required year for interim targets?
© 2025-2030
o 2031-2040
o 2041-2050
o Other
○ Not specified
1.46 What is the recommended or required level of ambition for interior torrate?
146. What is the recommended or required level of ambition for interim targets?
• Reduction between 1-25%
© Reduction between 26-50%
○ Reduction between 51-75%
 Reduction of over 76%
o Other
 Not specified
140 Famulaish of the fallenting posterior and outificant and the desired to desired to the desir
148. For which of the following sectors are entities recommended or required to develop targets derived using a sectoral decarbonization approach? Select all that apply.
✓ Power generation

✓ Industry
✓ Transport Services
Services/Commercial buildings
□ Other
□ None specified
149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?
No No
∘ Recommended
o Required
150. What is the recommended or required level of ambition for GHG emissions reductions targets?
Reduction between 1-25%
o Reduction between 26-50%
o Reduction between 51-75%
o Reduction between 75-85%
○ Reduction between 85-100%
o Reduction of more than 100%
Other 100 million ton CO2 equivalent greenhouse gas reduction
151. What is the recommended or required baseline year from which progress is to be measured?
○ 1990-2000
○ 2001-2005
○ 2006-2010
o 2011-2015

○ 2016-2020
● Other <u>2024</u>
152. Are entities recommended or required to disclose the methodologies by which they select baseline years?
No No
∘ Yes
153. What is the recommended or required timeframe for targets (e.g. by 2050, 2060)?
o Between 2030 and 2035
o Between 2036 and 2040
o Between 2041 and 2045
o Between 2046 and 2050
o Between 2051 and 2060
o Between 2061 and 2070
• Other The policy tool has interim targets for 2030 and a long-term target for 2053
○ Not specified
154. Describe and reference the section/subsection/paragraph of the policy tool relevant to targets for renewable energy procurement.
SH-6.3: To promote the use of renewable energy and alternative fuels to increase total factor productivity in industry SH-10.1: To realize the goal of increasing the share of renewable energy resources in energy supply within the framework of national energy policies with an integrated approach with energy efficiency measures Y-3: The Energy Saving Feed-In Tariff (ESFIT) mechanism, which is similar to the Renewable Energy Resources Support Mechanism (YEKDEM) designed to support renewable energy in Türkiye, will be examined and research will be conducted for its adaptability to Türkiye.

159. Describe and reference the section/subsection/paragraph of the policy tool related to climate adaptation targets.
It is stated that energy efficiency obligations will be defined for energy (electricity, natural gas,
petroleum) distribution and/or supply companies in line with Türkiye's climate targets under the
Action no. Y8-Enerji Verimliliği Yükümlülük Programı'nın Geliştirilmesi.
Transition Plans
164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?
● No
o Recommended
o Required
Monitoring, Oversight, and Implementation

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

	Recommended	Required	No
Monitor progress in implementing their transition plan	~		
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			

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

The National Energy Efficiency Action Plan (NEEAP) Monitoring and Steering Board, which is responsible for the effective implementation of energy efficiency activities throughout Türkiye, determination of energy efficiency strategies at national level, preparation of action plans and programs, monitoring of NEEAP realizations and ensuring coordination for effective implementation, was established with the Presidential Circular No. 2019/27. The NEEAP Monitoring and Steering Committee ensures the coordination of all public institutions and other relevant stakeholders in order to efficiently carry out energy efficiency-related activities throughout the country, to monitor and effectively implement the actions specified in the Plan.

As a result of the data entry of the institutions to the NEEAP Data Collection Software for the actions they are responsible for, progress reports are prepared and submitted to the Board. (the heading "Implementation, Coordination and Monitoring")

178. Describe the obligation to develop financial plans for the implementation of transition plans, referencing the section/subsection/paragraph of the policy tool.
The policy tool recommends the development of financial plans for implementing transition plans but doesn't explicitly mandate it. The reference text highlights the need for substantial financial resources to achieve the energy efficiency and emission reduction targets. It mentions that the government will provide financial support through tax incentives and subsidies, but it also emphasizes the importance of mobilizing private sector investments and international funding. The development of financial plans by entities can be seen as crucial for securing the necessary funding and ensuring the successful implementation of their transition plans, aligning with the policy tool's overall objectives. For example, under the action "T3 - Supporting Energy Efficiency Projects in the Agriculture Sector", financial support mechanisms for energy efficiency in the agriculture sector will be defined, strengthened and related awareness raising activities will be carried out.
180. Describe the obligation to incorporate climate change considerations into investment decision making and asset planning, referencing the relevant section/subsection/paragraph of the policy tool. STRATEGIC GOAL 3 is determined as to support investments that will encourage green transformation and increase energy efficiency, and to accelerate transformation through innovative financing instruments.
181. Describe the obligation to incorporate climate change considerations into capital allocation and/or expenditure plans, referencing the relevant section/subsection/paragraph of the policy tool.
The policy tool does not explicitly mention any obligation to incorporate climate change considerations into capital allocation and/or expenditure plans. The primary focus of the document is on promoting energy efficiency and reducing carbon emissions through various measures, but it does not delve into the specifics of how entities should allocate their capital or plan their expenditures in relation to climate change.
Engagement, Lobbying, and Governance

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

	Recommended	Required	No	
Value chain	✓			
engagement				
Investor engagement	✓			
Consumer				
engagement				
Policy engagement				
and lobbying practices				
Corporate governance				
structure for transition				
and verification				
Climate-related				
financial incentives for				
employees and board				
members				
185. Does the policy tool	recommend or require tar	geted entities to disclose	how they have used due	
diligence and/or stewards	ship to achieve their targe	ts and/or implement their	transition plans?	
0.11				
No				
 Recommended 				
Required				
186. Describe the obligation to the align targets and/or transition plans with value chain engagement,				
referencing the relevant section/subsection/paragraph of the policy tool				

referencing the relevant section/subsection/paragraph of the policy tool.

The policy tool recommends, but doesn't mandate, that entities engage with their value chains to enhance the achievement of targets and the implementation of transition plans. The document emphasizes the importance of collaboration and knowledge-sharing among various stakeholders, including those within the value chain, to promote energy efficiency and achieve emission reduction goals. The text mentions that "The successful implementation of the actions in the policy tool requires the adoption of a 'whole-of-society' approach, emphasizing the importance of collaboration and coordination among various stakeholders, including those within the value chain.

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

The prioritization of energy efficiency by large budget investor institutions and institutions that have
the power to steer energy use through their provincial organizations is considered to play a key role in
the efficient use of available resources with a high multiplier effect. It was also observed that
solutions based solely on incentives and tax exemptions and approaches that mobilize only public
resources are not sufficient to provide the financing required for a major transformation.
Administrative, human and financial capacities need to be strengthened in order to bring private
sector financing and external credit resources together with energy efficiency investments and well-
designed energy efficiency programs.
188. Describe the obligation to the align targets and/or transition plans with consumer engagement,
referencing the relevant section/subsection/paragraph of the policy tool.
referencing the relevant section, subsection, paragraph of the policy tool.
The policy tool recommends, but doesn't require, aligning targets and transition plans with consumer
engagement. It emphasizes raising public awareness and promoting behavioral change for energy
efficiency. The text mentions the need for a "whole-of-society" approach and proposes actions like
creating an energy efficiency education platform and including information in electricity bills to foster
<u>consumer engagement.</u>
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			
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)			\
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

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

EU Green Deal -

 $\frac{https://web.archive.org/web/20240828095733/https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal_en$

Emissions Trading System -

https://web.archive.org/web/20240828110500/https://climate.ec.europa.eu/eu-action/eu-emissions-trading-system-eu-ets_en

<u>ISO 50001 - https://web.archive.org/web/20240828110640/https://www.iso.org/iso-50001-energy-management.html</u>

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

Domain-Specific Questions: Public Procurement Questions
200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?
∘ No
Allowed and/or recommended
∘ Required
201. Describe the obligation to align public procurement spending with national and/or subnational climate targets, referencing the relevant section/subsection/paragraph of the policy tool.
According to the action numbered D1, it is aimed to support domestic and innovative products related
to energy efficiency through public procurement. Accordingly: - New products developed in the
field of energy efficiency will be supported through pre-commercialization procurement. For this
purpose, a project will be carried out to carry out pilot purchases After the trials, products with confirmed efficiency and overall benefits will be shared with public institutions as an example of good
practice for dissemination. According to the action numbered Y7 "Adoption of Sustainable Business
and Procurement Approach in Public Sector": - Efforts to adopt procurement methods that prioritize
energy efficiency in public procurement and construction works will be expanded Awareness-
raising activities will be carried out to increase the use of the opportunity provided by the Public
Procurement Legislation to make decisions based on "lifetime cost" instead of "procurement cost"
Capacity building trainings on lifetime cost calculation methodology will be organized to
popularize products with low carbon footprint.

202	Daga tha saliant		ممانات منا مامانات	حاصيا المحاسية الماسية		بالمرمريم للبماط البماط
ZUZ.	Does the policy to	Joi set taraets in	relation to clim	ate-allaried broc	urement: Selec	it 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 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 other climate-aligned procurement targets)			
Other Text:According to the action	ons numbered D1 and Y7.	it is aimed to support	: enerav efficiencv
through public procurement SA-3: Supporting investments the accelerating transformation thro	nat will promote green tra	nsformation and incre	,
	and the state of t		
Procurement Cycle			

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

	Allowed/	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			\checkmark
aside a portion of their			
procurement budgets			
for climate-aligned			
procurement			
Procuring entities			$ \checkmark $
include emissions from			
procurement in their			
carbon budget			
Procuring entities			
follow guidance on			
calculating			
procurement-related			
emissions			
Procuring entities			$ \checkmark $
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,			\checkmark
recommendations or			
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 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 No
o Allow and/or recommend
∘ Require
Tendering or Solicitation Stage

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

	Allowed/recommended	Required	Not applicable	
Exclusion or debarment grounds based on compliance with climate obligations				
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	>			
Other Allowances, Recommendations, or Requirements				

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 -			\checkmark
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			\checkmark	
Requirements/Environmental				
and Social Action Plan				
20. World Bank				
Environmental and Social				
Framework				
21. Other				
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.