Oxford Climate Policy Monitor 2024 Survey

Jurisdiction	Türkiye
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Policy Tool Name: Regulation on Fluorinated Greenhouse Gases(Florlu Sera Gazlarına İlişkin Yönetmelik)

3. Source material link(s): https://web.archive.org/web/20240816113109/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39 609&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
<u>2022</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 Regulation is to regulate the procedures and principles regarding the management of fluorinated greenhouse gases and other fluorinated substances in order to control the emission of fluorinated greenhouse gases within the scope of 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. <u>Minister of Environment, Urbanization and Climate Change</u>
∘ 2.
○ 3.
o 4 .
o 5.
15. To provide contextual information, rate the capacity of Minister 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) As per the Regulation, the enforcement of this policy is granted to the Minister of Environment, Urbanization and Climate Change.

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			✓
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			\checkmark
agencies and/or			
departments			
(unspecified)		<u> </u>	
12. Sectoral actors			\checkmark
(e.g., healthcare,			
defense, utilities,			
education)	_	_	
13. Other			

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 No
∘ Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
o Operations within jurisdiction only
Operations beyond the jurisdiction
o Not applicable
31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.
There are no specific regulations for entities' operations beyond the jurisdiction. The same obligations
apply to entities' both domestic operations and export/import operations.
32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.
Monetary fine 115,471 TL for those who do not submit their greenhouse gas emission monitoring
plan or do not update it in due time and 173.207 TL for those who do not submit a verified
greenhouse gas emission report within the deadline
□ Restriction on business activities

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

□ 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) No public records of any enforcement.		
∘ 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.		
Equipment Operators Central Database (EKOMVET) and Activity Reports Database (FARAVET)		
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.		
o 0-2 years		

o 2-5 years
o 5-10 years
o 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 No
o Yes
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
∘ No
Yes
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.
One of the obligations of the Department of Greenhouse Gas Emissions Monitoring of the Ministry of Environment Climate Change and Urbanization is to conduct studies to inform and raise awareness of sectors regarding the reporting and monitoring of fluorinated greenhouse gases. https://web.archive.org/web/20240806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39589&MevzuatTur=7&MevzuatTertip=5

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

52. Are targeted entities recommended or rec	uired to disclose an	y of the following	climate-related
information? Select all that apply.			

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas		Ø	
(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			②
7. Transition plan			~
54. Which GHG emissions ☐ Carbon dioxide (CO₂) ☐ Methane (CH₄) ☐ Nitrous oxide (N₂O) ☑ Hydrofluorocarbons (H	IFCs)	elect all that apply.	
Perfluorocarbons (PFC			
Sulphur hexafluoride (S	oF6)		
Nitrogen trifluoride (NF	- 3)		
□ Carbon dioxide equival	ent (CO2e)		
55. Are entities recomme	nded or required to dis	close gross emissions?	
∘ No			
o Recommended			
Required			

EC. Are outities recommended or required to displace not emissions?
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
o 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			✓ 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			
indicators			
		<u></u>	
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: Regulation on Substances that Deplete the Ozone Layer (Ozon Tabakasını İncelten Maddelere İlişkin Yönetmelik)

htt	Source material link(s): :ps://web.archive.org/web/20240809071659/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=23 0&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
	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>20</u>	<u>17</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 the substances controlled by the Montreal Protocol on Substances That Deplete the
Ozone Layer, to which Türkiye is a party.
This Regulation also covers the production, foreign trade, use, placing on the market, recovery, recycling, reclamation and disposal of controlled substances, new substances, products and equipment containing or working with these substances, and the reporting of all information and informing of the public.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Minister of Environment, Urbanisation and Climate Change
○ 2.
○ 3.
o 4.
○ 5.
15. To provide contextual information, rate the capacity of Minister of Environment, Urbanisation 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) As per the Regulation, the enforcement of this policy is granted
to the Minister of Environment, Urbanization and Climate Change.
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			\checkmark
4. Small and medium-			
sized enterprises			
5. State-owned			\checkmark
companies			
6. Not-for-profit			\checkmark
organizations			
7. Government			\checkmark
agencies and/or			
departments			
(supranational)			
8. Government			\checkmark
agencies and/or			
departments (national)			
9. Government			V
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			\checkmark
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. 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
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
o Not applicable
31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.
According to Article 8(3), 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.

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

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

Monetary fine 115,471 TL for those who do not submit their greenhouse gas emission monitoring plan or do not update it in due time and 173.207 TL for those who do not submit a 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
o Above average
o Not applicable
• Unknown or prefer not to answer
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
∘ Average
o Above average
o Not applicable
Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?
■ No (If relevant, explain) No public records of any enforcement.
∘ Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
No No
∘ Yes
41. Does the policy tool recommend or require periodic impact assessments?
● No
○ Recommended
○ Required
43. Does the policy tool recommend or require periodic reviews?
No No
○ Recommended
○ Required
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
No 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
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.
One of the obligations of the Department of Greenhouse Gas Emissions Monitoring of the Ministry of Environment Climate Change and Urbanization is to monitor and control the import and export
processes of ozone depleting substances and to issue import and export permits within the scope of
the relevant legislation in this process.
https://web.archive.org/web/20240806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39
589&MevzuatTur=7&MevzuatTertip=5
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Domain-Specific Question	ns: Disclosure Questi	ions	
What is being disclosed?	?		

52. Are targeted entities recommended or rec	uired to disclose an	y 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			V							
reduction targets 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 triat apply.								
✓ Methane (CH₄)										
□ Nitrous oxide (N₂O)										
✓ Hydrofluorocarbons (H	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 disclo	se gross emissions?								
∘ No										
o Recommended										
Required										

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

								-																					
Otl	ner	· di	isc	los	uı	es	i																						

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

	Required	Recommended	Neither recommended nor required
Climate-related opportunities			₩ .
2. Remuneration			\checkmark
based on achieving climate-related goals			
3. Taxonomies			\checkmark
4. Capital allocation			
and/or expenditure plans (in the context of			
climate change)			
5. Due diligence			V
6. Assumptions and Dependencies			
7. Data limitations of			\checkmark
scenario analyses 8. Financial			
implications of			
climate-related			
matters (e.g., integration of climate-			
related disclosures			
into financial accounting standards)			
9. Stewardship (e.g.,			\checkmark
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			✓

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: SHY-16.4 Regulation on Monitoring of Greenhouse Gas Emissions from Aviation Activities (SHY-16.4 Havacılık Faaliyetlerinden Kaynaklanan Sera Gazı Emisyonlarının Takibi Hakkında Yönetmelik)

Torreditionly
3. Source material link(s): https://web.archive.org/web/20240809112846/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=3: 441&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
 Approved, not yet in force
o Other (Please describe)
9. Year of (planned) entry into force or year of publication

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 monitoring, reporting and verification of greenhouse gas emissions arising from national and international aviation activities.
This Regulation also regulates, a) the procedures and principles regarding the monitoring, reporting and verification of greenhouse gas emissions arising from national and international aviation activities and determination of the obligations of verification bodies and aircraft operators, b) the Aircraft operators that generate more than 10,000 tons of carbon dioxide emissions annually on international flights due to the use of aircraft with a certified maximum take-off weight of more than 5,700 kg. c) Aircraft operators that generate more than 5,000 tons of carbon dioxide emissions annually on national flights due to the use of aircraft with a certified maximum take-off weight of more than 5,700 kg.
Flights for humanitarian, medical and fire-fighting purposes and flights operated by state aircrafts are outside the scope of this Regulation.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. <u>Director General of Civil Aviation</u>
o 2.
o 3.

o 4 .
o 5.
15. To provide contextual information, rate the capacity of Director General of Civil Aviation 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>As per the Regulation, the enforcement of this policy is granted to the Director General of Civil Aviation.</u>
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			\checkmark
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			\checkmark
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			Y
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 identi	fy entities for	whom or	instances ir	n which	complianc	e is
man	datory.							

	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	aircraft operators that generate more than
requirements	10,000 tonnes of carbon dioxide emissions
·	annually on international flights due to the use
	of gircraft with a maximum certified take-off
	weight of more than 5,700 kg and aircraft
	operators that generate more than 5,000 tonnes
	of carbon dioxide emissions annually on
	domestic flights due to the use of aircraft with a
	maximum certified take-off weight of more than
	5,700 kg.

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?
No
○ Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
o Operations within jurisdiction only
Operations beyond the jurisdiction
o Not applicable

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

There are no specific regulations for entities' operations beyond the jurisdiction. The same obligations apply to entities' both domestic operations and export/import operations.
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
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.
○ 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) No public records of any enforcement.
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.

According to Article 13(4) of the Regulation, the works and transactions to be carried out within the framework of the provisions of this Regulation shall be carried out through the electronic system established by the General Directorate.

According to Article 16 of the Regulation, the aircraft operator may be inspected by the Directorate General with or without notice within the framework of compliance with the procedures and principles set out in this Regulation and its sub-regulations.

In the event that any issues contrary to this Regulation and its sub-regulations are detected during the audits, the Directorate General requests the aircraft operator to eliminate the issues contrary to the legislation within 30 days.

The Directorate General may accompany the audits to be carried out by the accreditation body within the scope of determining whether the activities, systems and personnel of the verification bodies comply with the defined regulations and standards, and the verification activities to be carried out by the accredited verification bodies for the aircraft operators. In the event that it is determined that the verification bodies and/or their personnel do not meet the authorisation conditions determined by the Directorate General, or in the event that the verification body and/or its personnel violate the

may be suspended or cancelled.
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.
o 0-2 years
o 2-5 years
o 5-10 years
o 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 No

o Yes
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
∘ No
Yes
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.
One of the obligations of the Department of Greenhouse Gas Emissions Monitoring of the Ministry of
Environment Climate Change and Urbanization is to carry out activities to inform and raise awareness of the sectors on monitoring, reporting and verification of greenhouse gas emissions.
https://web.archive.org/web/20240806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39
589&MevzuatTur=7&MevzuatTertip=5

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

52. Are targeted entities recommended or rec	uired to disclose an	y of the following	climate-related
information? Select all that apply.			

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions		\checkmark	
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			
54. Which GHG emissions	s must be disclosed? Selec	ct all that apply.	
☑ Carbon dioxide (CO2)		11.7	
□ Methane (CH4)			
□ Nitrous oxide (N2O)			
□ Hydrofluorocarbons (H	FCs)		
□ Perfluorocarbons (PFC:	s)		
□ Sulphur hexafluoride (S	6F6)		
□ Nitrogen trifluoride (NF	3)		
□ Carbon dioxide equival	ent (CO2e)		
55. Are entities recomme	nded or required to disclo	se gross emissions?	
∘ No			
 Recommended 	o 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
○ 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			✓ 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			✓
2. IFRS S2			V
3. Task Force on			V
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: Regulation on Control of Industrial Air Pollution (Sanayi Kaynaklı Hava Kirliliğinin Kontrolü Yönetmeliği)

htt	Source material link(s): ps://web.archive.org/web/20240812064837/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=13 4&MevzuatTur=7&MevzuatTertip=5
4.	Which of the following governance domains does this policy tool relate to? Select all that apply.
V	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
V	Ministry/Department/Agency
	Other (Please describe)
7.	Status of the policy tool
	Approved, in force
o <i>F</i>	Approved, not yet in force
0 (Other (Please describe)
9.`	Year of (planned) entry into force or year of publication
<u>20</u>	<u>09</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 policy tool is to control the emissions in the form of soot, smoke, dust, gas, vapor and aerosol emitted into the atmosphere as a result of the activities of industrial and energy production facilities.
The Regulation also covers the principles and procedures for the establishment and operation of enterprises, the air emissions from the enterprise and the inspection and determination of the prevention of air pollution within the impact area of the enterprise, and the procedures and principles regarding the production, use, storage and transportation of fuels, raw materials and products.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Minister of Environment, Urbanisation and Climate Change
∘ 2.
∘ 3.
o 4.
○ 5.
15. To provide contextual information, rate the capacity of Minister of Environment, Urbanisation 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 Minister is appointed as the implementing body of this policy
tool as per the Regulation.
o Prefer not to answer
o Not Applicable

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

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

	Mandatory	Voluntary	Not targeted		
1. Publicly-traded			<u> </u>		
entities					
2. Private companies			⊘		
3. Financial institutions			✓		
4. Small and medium-					
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 Text:Entities conducting industrial and energy production activities.					

(5.1.15)			
12. Sectoral actors			✓
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			
L3. Other Text:Entities co	nducting industrial and er	ergy production activities	<u>.</u>

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 115,471 TL for those who do not submit their greenhouse gas emission monitoring plan or do not update it in due time and 173.207 TL for those who do not submit a verified greenhouse gas emission report within the deadline Restriction on business activities In the event that it is determined that the operator or the owner does not procure the confirmation measurements specified in Article 14 of the Regulation within the designated periods, the environmental permit on air emission issued for the operation shall be cancelled. ☐ 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.
entities have made compliance a priority.
entities have made compliance a priority. Output Output Description:
entities have made compliance a priority. o Below average Average
entities have made compliance a priority. o Below average o Average o 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. Output Description Average Above average Not applicable Unknown or prefer not to answer
entities have made compliance a priority. Output Description Descri
entities have made compliance a priority. o Below average o Average o Above average o Not applicable O 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) There are no public records of any enforcement.

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.
According to Article 26 of the policy tool, in certain circumstances, if deemed necessary, the Ministry of Environment, Urbanisation and Climate Change or the governership(as applicable) may request from the entity to install equipment that will allow online monitoring of the constant measurements.
41. Does the policy tool recommend or require periodic impact accessments?
41. Does the policy tool recommend or require periodic impact assessments?
No No
 Recommended
○ Required
43. Does the policy tool recommend or require periodic reviews?
○ No
○ Recommended
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

Domain-Specif	ic Questions: Discl	osure Questions		
What is being	disclosed?			

52. Are targeted entities recommended or rec	uired to disclose an	y of the following	climate-related
information? Select all that apply.			

	Recommended	Required	Neither recommended			
1. C			nor required			
1. Greenhouse gas (GHG) emissions		✓				
2. GHG emissions						
offsets or removals						
3. GHG emissions			\checkmark			
reduction targets						
4. Other climate-						
related targets						
5. Physical climate risk			S			
6. Transition risk			S			
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 (H	□ Hydrofluorocarbons (HFCs)					
□ Perfluorocarbons (PFC	□ Perfluorocarbons (PFCs)					
Sulphur hexafluoride (SF6)					
Nitrogen trifluoride (NF	- 3)					
□ Carbon dioxide equiva	lent (CO2e)					
55. Are entities recomme	nded or required to dis	sclose gross emissions	5?			
○ No						
o Recommended						
Required	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
○ Recommended
○ Required
60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG)

emissions disclosure.

Other disclos	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			✓ 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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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.

As per Annex 3 of the Regulation, Emission measurements should be prepared in accordance with Turkish Standards, Environmental Protection Agency (EPA), German Institute of Standardization (DIN) or European Committee for Electrotechnical Standardization (CEN) norms.

-Environmental Protection Agency Emission Standards Regulations
-Turkish Standards Institution's Regulations
-German Institute of Standardization's Regulations
-European Committee for Electrotechnical Standardization Regulations
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: Voluntary Carbon Market Project Registration Communiqué (Gönüllü Karbon Piyasasi Proje Kayit Tebligi)

htt	Source material link(s): ps://web.archive.org/web/20240812114435/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=18 4&MevzuatTur=9&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
	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 <i>F</i>	Approved, not yet in force
0 (Other (Please describe)
9.`	Year of (planned) entry into force or year of publication
<u>20</u>	<u>13</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 regulate the procedures and principles regarding the registration of projects that provide greenhouse gas emission reduction and are developed to obtain carbon certificates.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
© 1. Minister of Environment, Urbanisation and Climate Change
○ 2.
○ 3.
o 4 .
o 5.
15. To provide contextual information, rate the capacity of Minister of Environment, Urbanisation 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) <u>As per the policy tool the implementation of this regulation is</u> granted to the Minister of Environment, Urbanisation and Climate Change
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			\checkmark
agencies and/or			
departments			
(supranational)			
8. Government			\checkmark
agencies and/or			
departments (national)			
9. Government			\checkmark
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			\checkmark
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			\checkmark
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			\checkmark

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

Minimum number of employees (Enter min number of full-time employees - FTEs)					
Minimum revenue (Enter minimum revenue)					
Minimum assets (Enter minimum assets)					
Minimum contract value (Enter minimum contract value) Entity is headquartered in the jurisdiction					
Entities are subjected to disclosure or reporting requirements					
28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?					
No					
∘ Yes					
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?					
Operations within jurisdiction only					
Operations beyond the jurisdiction					
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
o Unknown or prefer not to answer
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
∘ Average
o Above average
o Not applicable
Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
■ No (If relevant, explain) There are no public records of any enforcement.
∘ 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 Article 8 of the Policy Tool, by the end of January and July each year, the Independent Supervisory Bodies shall submit to the Ministry, information on the projects developed in Türkiye and approved or verified by them in the previous six months. An independent supervisory body is defined as independent supervisory bodies or organisations accredited by the relevant bodies of the Kyoto Protocol, authorised for the approval and verification of projects.
As per Article 7 of the Policy Tool, by the end of January and July of each year, Voluntary Carbon Standard Organizations shall submit to the Ministry information on the projects developed in Turkey and registered and/or certified by them in the previous six months. Voluntary Carbon Standard Organizations are defined as an organization that establishes voluntary carbon standards, carries out works and transactions regarding project registration in accordance with these standards and registers carbon certificates.
41. Does the policy tool recommend or require periodic impact assessments?
○ Recommended
o Required
43. Does the policy tool recommend or require periodic reviews?
o 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
o Not specified
• Other Twice in a 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 No
o Yes
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
No No
o Yes

Oomain-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
1.0	_		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			$ \swarrow $
6. Transition risk			•
7. Transition plan			~
54. Which GHG emission	s must be disclosed? S	Select all that apply.	
Carbon dioxide (CO2)			
☑ Methane (CH4)			
☑ Nitrous oxide (N₂O)			
☑ Hydrofluorocarbons (⊢	HFCs)		
Perfluorocarbons (PFC	Es)		
Sulphur hexafluoride (S	SF6)		
☑ Nitrogen trifluoride (NF3)			
☑ Carbon dioxide equivalent (CO2e)			
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 emissions accounting 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.

Project owners, who develop projects that reduces one or more greenhouse gas emissions and that is being developed or has been developed for the purpose of obtaining a carbon certificate, are obliged to register their projects with the Ministry. Project owners apply to the Ministry for the registration of their projects by preparing an electronic copy of the following documents together with the Project Tag as set forth in Annex-3 of the Policy Tool within 30 days after the project obtains the carbon certificate;

- a) Approved project design document,
- b) Validation report obtained from the independent supervisory organization;
- c) Information and/or documents showing that the project has been registered and certified by the voluntary carbon standard organization.
- c) Verification report obtained from the independent supervisory organization;

The Annex-3 mentioned above which is submitted during the registration process include the			
information on the "greenhouse gas/gases subject to reduction and their approved average annual			
emission reduction amount (carbon dioxide equivalent in tons).			
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.
Even though there are no sanctions regulated in the policy tool for non-compliance, these may be regulated in the Climate Change Law, which is currently in draft form.
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 Control of Air Pollution Caused by Heating (Isınmadan Kaynaklanan Hava Kirliliğinin Kontrolü Yönetmeliği)

3. Source material link(s): https://web.archive.org/web/20240812142931/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=72 65&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>2005</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 policy tool is to reduce and control the adverse effects on air quality of pollutants discharged into the outside air in the form of soot, smoke, dust, gas, vapour and aerosol from incineration facilities used for heating purposes in housing, collective housing, cooperatives, housing estates, schools, universities, hospitals, public offices, workplaces, social recreation facilities, industry and similar places.
Incineration Facilities are defined as facilities such as stoves, combi boilers, floor heaters, boilers and burner units where heat is obtained by burning fuels (The place where the fuel is burned and the parts connected to this place and waste gas fittings are included in the incineration facility).
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. Minister of Environment Urbanisation and Climate Change
o 2.
o 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of Minister of Environment Urbanisation 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)

© 3- High Capacity (Please explain) <u>As per the policy tool the implementation of this regulation is granted to the Minister of Environment, Urbanisation and Climate Change.</u>
o Prefer not to answer
o Not Applicable

o 2- Medium Capacity (Please explain)

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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
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			\checkmark
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national) 9. Government			✓
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			\checkmark
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other	✓		

13. Other Text:All housing, collective housing, cooperatives, housing estates, schools, universities, hospitals, public offices, workplaces, social recreation facilities, industry and similar places which have incineration facilities.

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)
□ 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
Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
■ No (If relevant, explain) There are no public records of any enforcement.
∘ Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
No No

∘ Yes
41. Does the policy tool recommend or require periodic impact assessments?
No
• Recommended
Required
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.
o 0-2 years
o 2-5 years
o 5-10 years
o 10 or more years
○ Not specified
• Other <u>Once every year or once every three years depending on the criteria set forth in the policy tool.</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.)?
∘ 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.
Within the scope of Article 18 of the Regulation, real and legal persons holding an emission measurement authorisation certificate shall notify the relevant competent authority of the measurement results every six months in accordance with Articles 16 and 17. The competent authority prepares a summary report on maintenance, repair, chimney cleaning and flue gas measurement results every year and notifies this summary report to the Ministry by the end of May at the latest every year.
The results of maintenance, repair, chimney cleaning and flue gas measurement carried out by real and legal persons holding an authorisation certificate in the combustion plants for heating purposes in industrial facilities located in Organised Industrial Zones (OIZ) and Industrial Zones (IZ) shall be notified to the OIZ or IZ regional directorate. OIZ or IZ regional directorates shall prepare a report
containing general outlines about the measurement results and notify 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
o Yes

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

52. Are targeted entities recommended or rec	uired to disclose an	y of the following	climate-related
information? Select all that apply.			

	Recommended	Required	Neither recommended
1. Greenhouse gas		4	nor required
(GHG) emissions 2. GHG emissions	П		✓
offsets or removals			
3. GHG emissions			✓
reduction targets			
4. Other climate-			\checkmark
related targets			
5. Physical climate risk			Ø
6. Transition risk			
7. Transition plan			✓
Disclosure of Greenhous			
54. Which GHG emission	s must be disclosed? Sele	ect all that apply.	
Carbon dioxide (CO ₂)			
□ Methane (CH4)			
□ Nitrous oxide (N2O)			
☐ Hydrofluorocarbons (H	FCs)		
□ Perfluorocarbons (PFC	s)		
□ Sulphur hexafluoride (S	SF6)		
☐ Nitrogen trifluoride (NF	- 3)		
□ Carbon dioxide equival	lent (CO2e)		
55. Are entities recomme	nded or required to disclo	ose gross emissions?	
∘ No			
o 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
○ Recommended
○ Required
60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG)

emissions disclosure.

According to Article 14 or the Regulation, while making emission measurements, the oxygen content
in the waste gas is determined simultaneously. The measured emissions are converted into emissions
according to the reference oxygen content by a formula. However, the amount of carbon dioxide in
the waste gas can also be measured instead of oxygen content. In this case, the measured emissions
are converted into emissions according to the reference oxygen content by a seperate formula.
Other disclosures
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			

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.

<u>None</u>

Policy Tool Name: Communiqué on the Extension of the Use of Green Cement with Low Carbon Emission in Public Procurement Contracts (Kamu İhale Sözleşmelerinde Düşük Karbon Emisyonuna Sahip Yeşil Çimento Kullanımının Yaygınlaştırılmasına İlişkin Tebliğ)

3. Source material link(s): https://web.archive.org/web/20240813055859/https://www.resmigazete.gov.tr/eskiler/2024/03/20240316-3.htm
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
☐ Climate-related disclosure
☐ Transition planning
☑ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
☐ Head of state and/or government
□ Independent regulatory or supervisory body
□ Legislature
☑ Ministry/Department/Agency
□ Other (Please describe)
7. Status of the policy tool
o Approved, in force
Approved, not yet in force
o Other (Please describe)

8. Please provide further explanation or clarification regarding its status as approved, but not yet in force

The Communique has been published in the Turkish Official Gazette on 16 March 2024. However, as
per Article 5 of the Communique, the Policy Tool will enter into force on 1 January 2025.
9. Year of (planned) entry into force or year of publication
<u>2025</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 policy tool is to encourage the use of green cements (CEM II, CEM III, CEM IV, CEM V and similar) with lower clinker ratio and carbon emissions, which stand out with their environmental impacts, technical superiorities and cost advantages instead of CEM I-Portland cement, and to define the limitations in public works contracts and tenders for the procurement of goods containing cement.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
 1. Minister of Environment, Urbanisation and Climate Change
o 2.
o 3.
o 4 .
o 5.

15. To provide contextual information, rate the capacity of Minister of Environment, Urbanisation 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) <u>As per the Communique, the enforcement of this policy is granted to the Minister of Environment, Urbanization and Climate Change.</u>
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			V
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	✓		
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:a) Social security institutions, funds, institutions with legal personality established by special laws or Presidential Decrees and entrusted with public duties (except professional organisations and foundation higher education institutions) and institutions with independent budgets.

b) Banks within the scope of Law No. 4603 on Ziraat Bank of the Republic of Turkey, Türkiye Halk
Bankası Anonim Şirketi and Türkiye Emlak Bankası Anonim Şirketi
c)Entities in which (i) state owned companies, (ii) government agencies and/or departments and (iii)
the entities listed above under a and b directly or indirectly own more than half of the capital on
together or seperately.

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)
□ 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
● Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain) Policy tool is not yet in force.
○ Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
No

∘ Yes
41. Does the policy tool recommend or require periodic impact assessments?
No No
∘ Recommended
∘ Required
43. Does the policy tool recommend or require periodic reviews?
No No
∘ Recommended
∘ Required
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
No No
o Yes
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
No No
∘ Yes

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
<u>None</u>

Domain-Specific Questions: Public Procurement Questions
200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?
○ No
o 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.
In accordance with Article 4 of the policy tool, in order to encourage the use of green cement, which
stands out with its environmental sustainability and technical superiority, the ratio of clinker / cement
in cement to be used in public construction contracts and cement-containing goods procurement
tenders between 1/1/2025-31/12/2029 is limited to a maximum of 0.80, and the ratio of clinker /
cement in cement to be used in public construction contracts and cement-containing goods
procurement tenders from 1/1/2030 is limited to a maximum of 0.75.

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

red/recommended Required Not as	Re	Allowed/recommer					
			a minimum percentage of enders/contracts which must nclude climate-related riteria	tend inclu crite			
			A minimum number of limate-related criteria to be ncluded in ourchases/tenders	clim- inclu			
			a minimum value of procurement spend which nust include climate-related riteria	A m proc mus			
			n maximum amount of greenhouse gas emissions associated with enders/contracts (i.e. a arbon ceiling/envelope)	gree asso tend			
			argets for the reduction of ossil fuel energy onsumption associated with enders/contracts	Targ foss cons tend			
			argets for the procurement of products which have a hird-party sustainability ertification/ ecolabel/ coluntary sustainability tandard	of protection of protection of protection of the contraction of the contraction of protection of pro			
			Other (Please describe and eference the ection/subsection/paragraph of the policy tool relevant to the climate-aligned procurement targets)	reference sect of the other			
of the policy tool, in order to encourage the use	in or	article 4 of the policy	her Text:In accordance with A	Other			
onmental sustainability and technical superiority public construction contracts and cement-contours and cement-contours are superiority of 0.80, and cement-contours are superiority of 0.80, and cement-contours are superiority of 0.80, and cemental superiority of 0.80, and cemental superiority of 0.80, and cemental superiority of 0.80, and cemental superiority of 0.80, and cemental superiority of 0.80, and cemental superiority of 0.80, and cemental superiority of 0.80, and cemental superiority of 0.80, and 0.80,	on co mited	used in public const _/1/2025-31/12/2029	nker / cement in cement to be ocurement tenders between 1	clinke orocu			
clinker / cement in cement to be used in public construction contracts and cement-containing goods							
imited to a maximum of 0.75.	ium c	030 is limited to a m	ocurement tenders from 1/1/2	orocu			
			ocurement Cycle	Procu			
onmental sustainability and technical superiority public construction contracts and cement-contracts and cement-contracts and cement-contracts and cement-contracts and cement-contracts.	ability on co mited on co	ts environmental sus used in public const ./1/2025-31/12/2029 used in public const	of the policy tool relevant to other climate-aligned procurement targets) Ther Text:In accordance with Ament, which stands out with it onker / cement in cement to be occurement tenders between 1 occurement tenders from 1/1/20	of the procedure of the			

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			\checkmark
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,			\checkmark
recommendations or			
requirements related			
to climate change			
mitigation or GHG			
emissions at the			
procurement planning			
stage			

205. To which of the following do climate change mitigation and/or GHG emission reduction goals apply with regard to the definition of procurement needs? Select all that apply.
✓ Goods
□ Services
✓ Works
206. Describe the obligation for procuring entities to consider climate change mitigation and/or GHG emissions reductions goals when defining their procurement needs, referencing the relevant section/subsection/paragraph of the policy tool.
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
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		П	✓
Including climate or environmental			
considerations when			
calculating value for			
money, including			
through the use of life-			
cycle or whole-life			
costing			
Technical		✓	
specifications (e.g.			
setting minimum levels			
of energy efficiency or			
maximum product			
carbon emissions)			
Contract award			✓
criteria or value for			
money evaluation			
frameworks (e.g.			
minimum			
scores/performance			
levels under climate-			
related criteria,			
preferences for climate			
or sustainable			
products)			
Other procurement			
stage allowances,			
recommendations or			
requirements			
T ' 'C' ''			
Technical specifications			

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

report upon climate-aligned procurement?
No No
o Allowed and/or recommended
○ Required
Standards, Frameworks, and Guidelines

252. Does the policy tool include allowances, recommendations or requirements to monitor and/or

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			✓
Procurement Implementation Guidelines			
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			
Development Bank Green			
Procurement Guidelines			
19. EDBR Project			✓
Requirements/Environmental			
and Social Action Plan			
20. World Bank			\checkmark
Environmental and Social			
Framework			
21. Other	✓		
263. List any other standards, f policy tool. Please provide a we TS EN 197-1 published by the	eb-archived link to each	standard/framework/gi	
https://web.archive.org/web/20	240813150541/https://	<u>intweb.tse.org.tr/Stando</u>	ard/Standard/Standard.
aspx?08111805111510805110			
55057113088097101051056			
00007 110000007 101001000			
https://web.archive.org/web/20	240813150730/https://	intweb.tse.org.tr/Stando	ard/Standard/Standard.
aspx?08111805111510805110	041191101040550471	051021200881110431	131040730840721031
12099120115077086078080			
Additional Important Informat	tion		
205 N ()			

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: SHT-CORSIA Implementation Instructions for the Carbon Offsetting and Reduction Scheme for International Aviation (SHT-CORSIA Uluslararası Havacılığa Yönelik Karbon Denkleştirme ve Azaltma Şeması Uygulama Talimatı)

3. Source material link(s): https://web.archive.org/web/20240813072248/https://web.shgm.gov.tr/documents/sivilhavacilik/filesmevzuat/sektorel/talimatlar/2020/SHT-CORSIA.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>2020</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 Instruction is to set out the principles and procedures for the monitoring, reporting
and verification of carbon dioxide emissions from international aviation activities.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
■ 1. <u>Director General of Civil Aviation</u>
o 2.
o 3.
o 4 .
o 5.
15. To provide contextual information, rate the capacity of Director General of Civil Aviation 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) As per the Instruction, the enforcement of this policy is granted to the Director General of Civil Aviation.

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			\checkmark
agencies and/or			
departments			
(supranational)			
8. Government			\checkmark
agencies and/or			
departments (national)			
9. Government			\checkmark
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			\checkmark
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			\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	\checkmark		
Accommodation and food service activities			«
Information and communication			\checkmark
Financial and insurance activities			₹
Real estate activities			✓
Professional, scientific and technical activities			\checkmark
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 identi	fy entities for	whom or	instances ir	n which	complianc	e is
man	datory.							

actors (e.g. healthcare, defense, ducation)
,
uction covers aircraft operators international flights, excluding urian, medical and fire-fighting flights, nerate more than 10,000 tonnes of oxide emissions annually due to the craft with a maximum certificated weight of more than 5,700 kg.
nandatory opt out of the obligation (e.ç

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g comply or explain)?
No No
∘ Yes
30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?
o Operations within jurisdiction only
Operations beyond the jurisdiction
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.
This instruction only applies to the aircraft operators operating international flights.

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
o Not applicable
● Unknown or prefer not to answer
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
∘ Average
o Above average
o Not applicable
Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain) No public records of any enforcement.
o 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.
According to Article 8(1) of the instruction, the aircraft operator may be audited by the Directorate
General within the framework of compliance with the procedures and principles set out in this
Instruction. In case of detection of matters contrary to the legislation during the inspections, the Directorate General requests the aircraft operator to eliminate the matters contrary to the legislation
within a period of time to be deemed appropriate according to the status of the contradiction.
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.
o 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 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.)?
training, etc.)?
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.

Environment Climate Change and Urbanization is to carry out activities to inform and raise
awareness of the sectors on monitoring, reporting and verification of greenhouse gas emissions.
https://web.archive.org/web/20240816115146/https://iklim.gov.tr/sera-gazi-emisyonlarinin-
izlenmesi-dairesi-baskanligi-i-51

One of the obligations of the Department of Greenhouse Gas Emissions Monitoring of the Ministry of

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 nor required
1. Greenhouse gas (GHG) emissions	✓		
2. GHG emissions offsets or removals			Ø
3. GHG emissions			✓
reduction targets			
4. Other climate- related targets			\
5. Physical climate risk			\checkmark
6. Transition risk			\checkmark
7. Transition plan			~
54. Which GHG emission	s must be disclosed? S	Select all that apply.	
Carbon dioxide (CO2)			
□ Methane (CH4)			
□ Nitrous oxide (N2O)			
□ Hydrofluorocarbons (H	FCs)		
□ Perfluorocarbons (PFC	s)		
□ Sulphur hexafluoride (S	SF6)		
□ Nitrogen trifluoride (NF	·3)		
Carbon dioxide equiva	lent (CO ₂ e)		
55. Are entities recomme	nded or required to dis	sclose gross emissions	?
∘ No			
o 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
○ Recommended
o Required
60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG)

emissions disclosure.

								-																					
Otl	ner	· di	isc	los	uı	es	i																						

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		\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			✓

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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.

<u>None</u>

Policy Tool Name: Regulation on Informing Consumers on Fuel Economy and CO2 Emissions of New Passenger Cars (Yeni Binek Otomobillerin Yakit Ekonomisi ve Co2 Emisyonu Konusunda Tüketicilerin Bilgilendirilmesine İlişkin Yönetmelik)

blighendininesine ilişkiri fonetmelik)
3. Source material link(s): https://web.archive.org/web/20240813075124/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=8:53&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 0 1 1 1 1
7. Status of the policy tool
Approved, in force
 Approved, not yet in force
o Other (Please describe)
9. Year of (planned) entry into force or year of publication
2009

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 provide consumers with information on the CO2 emissions and fuel economy of new passenger cars offered for sale or lease in the market in order to enable them to make an informed choice.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
■ 1. Minister of Industry and Technology
○ 2.
∘ 3.
o 4.
○ 5.
15. To provide contextual information, rate the capacity of Minister 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) As per the Regulation, the enforcement of this policy is granted to the Minister of Industry and Technology.
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			\checkmark
4. Small and medium-			
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			

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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			\checkmark
Manufacturing			✓
Electricity, gas, steam, and air conditioning supply			>
Water supply; sewerage; waste management and remediation activities			
Construction			lacksquare
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			~
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			\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 ☐ 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
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) No public records of any enforcement.
∘ 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.
According to Article 13, in the implementation of this Regulation, the inspectors and controllers of the Ministry and other personnel to be assigned by the Ministry are authorised to carry out inspections, examinations and investigations.
41. Does the policy tool recommend or require periodic impact assessments?
No
o Recommended
o Required
43. Does the policy tool recommend or require periodic reviews?
○ No
o Recommended
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

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
No No
∘ Yes
47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
No No
∘ Yes

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

52. Are targeted entities recommended or rec	uired to disclose an	y of the following	climate-related
information? Select all that apply.			

	Recommended	Required	Neither recommended nor required		
1. Greenhouse gas (GHG) emissions	\checkmark				
2. GHG emissions					
offsets or removals					
3. GHG emissions reduction targets			>		
4. Other climate-			/		
related targets	_	_			
5. Physical climate risk					
6. Transition risk			2		
7. Transition plan			V		
54. Which GHG emissions	s must be disclosed? S	elect all that apply.			
Carbon dioxide (CO2)					
□ Methane (CH ₄)					
□ Nitrous oxide (N₂O)					
☐ Hydrofluorocarbons (HFCs)					
□ Perfluorocarbons (PFCs)					
□ Sulphur hexafluoride (SF6)					
□ Nitrogen trifluoride (NF3)					
□ Carbon dioxide equivalent (CO2e)					
55. Are entities recommended or required to disclose gross emissions?					
No No					
o 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 No
∘ Recommended
○ Required
60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG) emissions disclosure.

This Regulation does not regulate the carbon emissions of the production/wholesale/retail entities					
themselves. This policy tool regulates that such production/wholesale/retail entities must disclose the					
carbon emissions per kilometer that will be produced by the vehicles during their usage by the					
consumer.					
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			\checkmark
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		\checkmark
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.
As per Provisional Article 1 of the Regulation, until June 1, 2023, the implementation of the provisions of this Regulation were applied voluntarily. However, after June 1, 2023, the implementation became mandatory.
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: Regulation on Monitoring of Greenhouse Gas Emissions (Sera Gazi Emisyonlarinin Takibi Hakkinda Yönetmelik)

3. Source material link(s): https://web.archive.org/web/20240813100728/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=19 678&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
o Approved, not yet in force
o Other (Please describe)
9. Year of (planned) entry into force or year of publication 2014

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 Regulation is to set out the principles and procedures for monitoring, reporting and verification of greenhouse gas emissions arising from the activities specified in the Annex 1 of the Regulation.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
1. <u>Minister of Environment, Urbanisation and Climate Change</u>
o 2.
o 3.
o 4 .
o 5.
15. To provide contextual information, rate the capacity of Minister of Environment, Urbanisation 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) <u>As per the Regulation, the enforcement of this policy is granted to the Minister of Environment, Urbanization and Climate Change.</u>

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			\checkmark
companies			
6. Not-for-profit			\checkmark
organizations			
7. Government			\checkmark
agencies and/or			
departments			
(supranational)			
8. Government			\checkmark
agencies and/or			
departments (national)			
9. Government			V
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. E	Describe the threshold	criteria to identi	fy entities for	whom or	instances ir	n which	complianc	e is
man	datory.							

	Publicly-traded entities	Private companies		
Minimum number of employees				
(Enter min number of full-time				
employees - FTEs)				
Minimum revenue (Enter				
minimum revenue)				
Minimum assets (Enter				
minimum assets)				
Minimum contract value (Enter				
minimum contract value)				
Entity is headquartered in the				
jurisdiction				
Entities are subjected to	Publicly traded entities which	Private companies which		
disclosure or reporting	conduct activities specified in	conduct activities specified in		
requirements	the Annex 1 of the Regulation.	the Annex 1 of the Regulation.		
28. Can entities for whom complic	ance with the policy tool is manda	tory ant out of the obligation (e.g.		
	ance with the policy tool is manda	tory opt out or the obligation (e.g.		
comply or explain)?				
No				
● NO				
∘ Yes				
30. Does the policy tool exclusively apply to entities' domestic operations or does it also apply to				
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 within jurisdiction of	Tilly			
 Operations beyond the jurisdiction 	on			
o Not applicable				
32. What are the sanctions for no	n-compliance? Select all that app	ly and describe in the text field.		
Monetary fine 115,471 TL for t	hose who do not submit their gree	nhouse gas emission monitoring		
plan or do not update it in due time and 173.207 TL for those who do not submit a verified				
greenhouse gas emission report within the deadline.				
greennouse gus emission report v	vitimi tile deddiille.			
☐ Restriction on business activitie	25			

☐ 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
o Yes
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
o Required
45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?
No
o Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?
o No
Yes
48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.
One of the obligations of the Department of Greenhouse Gas Emissions Monitoring of the Ministry of Environment Climate Change and Urbanization is to determine and implement the procedures and principles for monitoring, reporting and verification of greenhouse gas emissions at facility, activity or sector level.
https://web.archive.org/web/20240806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39806114738/https://www.mevzuat.gov.tr/mevzuat
589&MevzuatTur=7&MevzuatTertip=5

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	\checkmark					
2. GHG emissions			©			
offsets or removals 3. GHG emissions			✓			
reduction targets						
4. Other climate- related targets			Ø			
5. Physical climate risk						
6. Transition risk			\checkmark			
7. Transition plan			V			
54. Which GHG emissions must be disclosed? Select all that apply. Carbon dioxide (CO ₂) Methane (CH ₄) Nitrous oxide (N ₂ O) Hydrofluorocarbons (HFCs) Perfluorocarbons (PFCs)						
Sulphur hexafluoride (SF6)						
□ Nitrogen trifluoride (NF3)						
□ Carbon dioxide equival	ent (CO2e)					
55. Are entities recommen	nded or required to dis	close gross emissions	?			
○ No						
o Recommended						
Required						

56. Are entities recommended or required to disclose net emissions?
• No
∘ Recommended
○ Required
57. What Scope of emissions must be disclosed? Select all that apply.
☐ Scope 1 emissions
☐ Scope 2 emissions
☐ Scope 3 emissions, relevant or material
☐ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
✓ Not specified
58. Are entities recommended or required to 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.

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			✓
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.
As per Article 15 of the Regulation, Article 7 of the Regulation which regulates reporting of
greenhouse gas emissions, entered into force on January 1, 2017.
Communiqué on Verification of Greenhouse Gas Emissions and Accreditation of Verification Bodies
and Communiqué on Monitoring and Reporting of Greenhouse Gas Emissions regulates the
procedures and principles regarding this Regulation.
https://web.archive.org/web/20240813102852/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=24
128&MevzuatTur=9&MevzuatTertip=5
https://web.archive.org/web/20240813103132/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=19
920&MevzuatTur=9&MevzuatTertip=5
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 Gazi Emisyonlarinin Izlenmesi ve Raporlanmasi Hakkinda Teblig)

3. Source material link(s): https://web.archive.org/web/20240813103132/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=1920&MevzuatTur=9&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>2014</u>

10. Does the policy tool have an end date?
No No
∘ Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
The purpose of this Communiqué is to regulate 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.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
● 1. <u>Minister of Environment, Urbanisation and Climate Change</u>
○ 2.
○ 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of Minister of Environment, Urbanisation 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) <u>As per the Regulation, the enforcement of this policy is granted to the Minister of Environment, Urbanization and Climate Change.</u>
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.

l		Mandatory	Voluntary	Not targeted
ſ	1. Publicly-traded	✓		
L	entities			
	2. Private companies			
Ī	3. Financial institutions			✓
ſ	4. Small and medium-			\checkmark
L	sized enterprises			
l	5. State-owned			\checkmark
L	companies			
l	6. Not-for-profit			\checkmark
L	organizations			
l	7. Government			\checkmark
l	agencies and/or			
l	departments			
ļ	(supranational)			
l	8. Government			✓
l	agencies and/or			
ļ	departments (national)			
l	9. Government			V
l	agencies and/or			
l	departments (regional			
l	- e.g., state, province,			
l	region, metropolitan			
ŀ	region)			
l	10. Government			
l	agencies and/or			
l	departments (local -			
l	e.g., county, district,			
ŀ	municipality, city) 11. Government			✓
l	agencies and/or			
l	departments			
l	(unspecified)			
ŀ	12. Sectoral actors			✓
	(e.g., healthcare,			
	defense, utilities,			
	education)			
ŀ	13. Other			✓
١	10. 00101	_ _		

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27. E	Describe the threshold	criteria to identi	fy entities for	whom or	instances ir	n which	complianc	e is
man	datory.							

	Publicly-traded entities	Private companies
Minimum number of employees		
(Enter min number of full-time		
employees - FTEs)		
Minimum revenue (Enter		
minimum revenue)		
Minimum assets (Enter		
minimum assets)		
Minimum contract value (Enter		
minimum contract value)		
Entity is headquartered in the		
jurisdiction		
Entities are subjected to	Publicly traded entities which	Private companies which
disclosure or reporting	conduct activities specified in	conduct activities specified in
requirements	the Annex 1 of the Regulation	the Annex 1 of the Regulation
	on Monitoring of Greenhouse	on Monitoring of Greenhouse
	Gas Emissions.	Gas Emissions.

minimum revenue)			
Minimum assets (Enter			
minimum assets)			
Minimum contract value (Enter			
minimum contract value)			
Entity is headquartered in the			
jurisdiction			
Entities are subjected to	Publicly traded entities which	Private companies which	
disclosure or reporting	conduct activities specified in	conduct activities specified in	
requirements	the Annex 1 of the Regulation	the Annex 1 of the Regulation	
·	on Monitoring of Greenhouse	on Monitoring of Greenhouse	
	Gas Emissions.	Gas Emissions.	
28. Can entities for whom complic comply or explain)?	ance with the policy tool is manda	tory opt out of the obligation (e.g.	
No			
o Yes			
30. Does the policy tool exclusivel entities' operations beyond the ju	y apply to entities' domestic opercrisdiction?	ations, or does it also apply to	
Operations within jurisdiction of	nly		
o Operations beyond the jurisdicti	ion		
o Not applicable			
32. What are the sanctions for no	n-compliance? Select all that app	y 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
Above average
o Not applicable
Unknown or prefer not to answer
35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.
o Below average
o Average
 Above average
o Not applicable
• Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?

No (If relevant, explain) No public records of any enforcement.
o Yes
39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?
No No
o Yes
41. Does the policy tool recommend or require periodic impact assessments?
No No
∘ Recommended
○ Required
43. Does the policy tool recommend or require periodic reviews?
No 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 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.)?
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.
One of the obligations of the Department of Greenhouse Gas Emissions Monitoring of the Ministry of Environment Climate Change and Urbanization is to determine and implement the procedures and principles for monitoring, reporting and verification of greenhouse gas emissions at facility, activity or sector level.
https://web.archive.org/web/20240806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39900000000000000000000000000000000000
589&MevzuatTur=7&MevzuatTertip=5

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	
1 Consultan	✓		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			②	
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	HFCs)			
Perfluorocarbons (PFC	cs)			
Sulphur hexafluoride (SF6)			
□ Nitrogen trifluoride (NF	-3)			
Carbon dioxide equiva	lent (CO2e)			
55. Are entities recomme	nded or required to dis	sclose gross emissions	5?	
o No				
o 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
○ Recommended
o Required
60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG)

emissions disclosure.

Other disclosu	ıres	

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			✓
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			

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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

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<u>None</u>

Policy Tool Name: Communiqué on Import Control of Chemicals Controlled for Environmental Protection 2024/6 (Çevrenin Korunması Yönünden Kontrol Altında Tutulan Kimyasalların İthalat Denetimi Tebliği 2024/6)

2024/6)
3. Source material link(s): https://web.archive.org/web/20240814155826/https://www.resmigazete.gov.tr/eskiler/2023/12/2023 1231M4-6.htm
4. Which of the following governance domains does this policy tool relate to? Select all that apply.
Climate-related disclosure
□ Transition planning
□ Public procurement
6. Select the category which best describes the author/issuer of the policy tool.
□ Head of state and/or government
□ Independent regulatory or supervisory body
□ Legislature
□ Judiciary
Ministry/Department/Agency
□ Other (Please describe)
7. Status of the policy tool
Approved, in force
o Approved, not yet in force
Other (Please describe)
9. Year of (planned) entry into force or year of publication

2024

10. Does the policy tool have an end date?
● No
o Yes
12. Briefly describe the policy tool's goal and/or purpose:
For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.
The policy tool regulates the procedures and principles of the conformity audit in terms of environmental protection regarding the import of the substances listed in the Communique.
13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.
o 2.
∘ 3.
o 4.
o 5.
15. To provide contextual information, rate the capacity of The Minister 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) As per the policy tool, the Minister of Trade is authorized to take

measures and make arrangements for the implementation of the matters set forth in the policy tool.

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			\checkmark
agencies and/or			
departments			
(unspecified)			✓
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities, education)			
•			
13. Other		<u> </u>	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
13. Other Text:Entities that import the fluorinated greenhouse gases listed in Annex 2 of the			
<u>Communique.</u>			

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)
□ 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) There are no public records of any enforcement.
∘ 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.
Activity Reports Database (FARAVET)
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 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 Article 15, the General Directorate of Product Safety and Inspection of the Ministry of Trade is authorized to take practical measures and make regulations on the issues in this Communiqué.
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.
One of the obligations of the Department of Greenhouse Gas Emissions Monitoring of the Ministry of Environment Climate Change and Urbanization is to monitor and control the import and export processes of ozone depleting substances and fluorinated greenhouse gases, and to issue import and export permits within the scope of the relevant legislation. https://web.archive.org/web/20240806114738/https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=39589&MevzuatTur=7&MevzuatTertip=5

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

52. Are targeted entities recommended or rec	uired to disclose an	y of the following	climate-related
information? Select all that apply.			

	Recommended	Required	Neither recommended	
			nor required	
1. Greenhouse gas (GHG) emissions				
2. GHG emissions			②	
offsets or removals				
3. GHG emissions			~	
reduction targets				
4. Other climate-				
related targets				
5. Physical climate risk			S	
6. Transition risk			>	
7. Transition plan			\checkmark	
54. Which GHG emissions	s must be disclosed? S	Select all that apply.		
	o mast be disclosed. c	refere an triat appry.		
□ Carbon dioxide (CO2)				
□ Methane (CH4)				
□ Nitrous oxide (N2O)				
✓ Hydrofluorocarbons (⊢	HFCs)			
Perfluorocarbons (PFCs)				
Sulphur hexafluoride (SF6)				
□ Nitrogen trifluoride (NF3)				
□ Carbon dioxide equivalent (CO2e)				
55. Are entities recomme	nded or required to dis	sclose gross emissions	5?	
∘ No	-			
o Recommended				
Required				

56. Are entities recommended or required to disclose net emissions?
No
∘ Recommended
○ Required
'
57. What Scope of emissions must be disclosed? Select all that apply.
☐ Scope 1 emissions
☐ Scope 2 emissions
□ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
✓ Not specified
58. Are entities recommended or required to 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.

Other disclosures		

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

	Required	Recommended	Neither recommended nor required
Climate-related opportunities			₩ .
2. Remuneration			\checkmark
based on achieving climate-related goals			
3. Taxonomies			\checkmark
4. Capital allocation			
and/or expenditure plans (in the context of			
climate change)			
5. Due diligence			V
6. Assumptions and Dependencies			
7. Data limitations of			\checkmark
scenario analyses 8. Financial			
implications of			
climate-related			
matters (e.g., integration of climate-			
related disclosures			
into financial accounting standards)			
9. Stewardship (e.g.,			\checkmark
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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<u>None</u>