Association pour la transition Bas Carbone

COUNTRY PROFILE PROTOCOL

Regulations and key stakeholders in national decarbonization efforts

1) Legislation

- Is there a legislative framework for carbon accounting?
  - Yes/No
  - What is its name?
  - What are the regulations concerning reporting (financial and non-financial)?

For example, in Germany, the government adopted the German Sustainability Code (DNK) in 2011, which transposes the European Non-Financial Reporting Directive (NFRD) into German law.

- Does your country have carbon neutrality targets? Are there intermediate targets set?
  - Yes/No
  - If yes, specify the years
  - If so, what are they?

- Have strategies been established to achieve these targets?
  - Yes/No
  - Are there sector-specific strategies in place?

2) Key Stakeholders in the low-carbon transition

- Is there a public body responsible for low-carbon initiatives?
  - Yes/No
  - Which is(are) it(they)?

For instance, the Umweltbundesamt is the German government's environmental agency, operating under the jurisdiction of the Federal Ministry for the Environment, Nature Conservation, and Nuclear Safety.

- Is there an organization dedicated to sustainable finance?
  - Yes/No
  - What is(are) its(their) name(s)?

- Are there NGOs or institutes specializing in sustainability/decarbonization strategies?
  - Yes/No
  - What is(are) its(their) name(s)?

In Germany, the German Council for Sustainable Development (RNE) is an independent body that advises the federal government on sustainable development policy issues.

- Is a decarbonization ecosystem developing nationwide?
  - Yes/No
  - What is(are) its(their) name(s)?

For instance, there is a network of regional sustainability strategy offices (RENN – Regionale Netzstellen Nachhaltigkeitsstrategien) in Germany.

National standards and regulations in national policies

1) International Standards

- Does your country rely on international standards for its national regulations?
  - Yes/No
  - If yes, what is(are) its(their) name(s)?
  - If not, which international standards are most commonly used?

For example, organizations can choose between GRI indicators (GRI G4 or GRI SRS) or EFFAS indicators to quantitatively complement DNK reporting. The DNK can also support other international standards as it is adaptable to follow the EcoVadis reporting guide or the EMAS environmental management system.

2) Implementation and Support

- Does your public sector provide support for decarbonization efforts?
  - Yes/No
  - What form does this support take (e.g., explanatory webinars, training, a reference organization for inquiries)?
  - Is this support free?

For instance, there are no fees required to benefit from the DNK, as it is managed by the German Federal Chancellery. The Sustainability Code Office, training partners, and a dedicated LinkedIn platform are available to assist with reporting matters.

Methodologies and Tools

1) Database

- Has your country established a national database of emission factors?
  - Yes/No
  - If yes, what is(are) its(their) name(s) and which sectors are included?
  - If not, which database do you rely on?

2) GHG Accounting Methods

- Has your country developed its own method for calculating GHG emissions, such as the Bilan Carbone® in France?
  - Yes/No
  - If yes, what is its name and is this method applicable internationally?
  - If not, is it something your country is considering?

3) Verification

- Is there a system to ensure compliance with national and/or international carbon accounting regulations?
  - Yes/No
  - What form does it take?

For example, the Sustainability Code Office reviews the completeness of compliance declarations and provides professional feedback to companies.

4) Implementation and Monitoring of Action Plans

- Are there national, regional, or local initiatives to support organizations in their low-carbon transition?
  - Yes/No
  - What form do these initiatives take?

In Germany, there are regional consortium initiatives to support companies in their low-carbon transition, such as the "KMU Klima Deal" project.

Transparency, standardization, and public access

1) Transparency and standardization of information

- Are regulatory carbon reports publicly accessible in your country?
  - Yes/No
  - If so, how is this information made accessible?

For instance, the DNK database is publicly accessible, promoting transparency and standardization of reports.

2) Strategies to enhance exposure of decarbonization initiatives

- Are there initiatives to highlight the exemplary efforts or achievements of certain organizations in their low-carbon transition?
  - Yes/No
  - What form do these initiatives take (e.g., awards)?

For example, the German Sustainability Award (GSA) is awarded annually to companies of all sizes to highlight low-carbon transition efforts.

International scope

1) Promoting national approaches internationally

- If your country has developed a carbon accounting or reporting method, have efforts been made to promote or adopt it internationally (e.g., translations, outreach)?
  - Yes/No
  - What form do these efforts take (e.g., translations, outreach)?

For instance, the DNK has been translated into English, French, Arabic, Mandarin, Russian, and Spanish, and it was recognized by UNCTAD with the "ISAR Honors Award 2019" for its contribution to corporate transparency.

2) International Regulations

- Is your country subject to international carbon regulations?
  - Yes/No
  - Which one (e.g., CSRD, ETS)?