



Net Zero Regulation Stocktake - Codebook

1. ABOUT

This document provides guidelines for data collection and use of the [Net Zero Regulation Dataset and Summary Table](#). It is intended for both data collectors and data users.

2. SCOPE

The Net Zero Regulation Stocktake collected national-level regulations in G20 members (Argentina, Australia, Brazil, Canada, China, the European Union – EU, France, Germany, India, Indonesia, Italy, Japan, Mexico, Russia, Saudi Arabia, South Africa, South Korea, Turkey, the United Kingdom – UK, and the United States of America – USA), across four regulatory domains (claims, disclosure, procurement, and transition plans).

In aggregate, the data will allow us to make dispositive claims about the entire population of the jurisdictions followed (e.g. “X major economies have Y”), and “at least” claims about the global population (e.g. “at least Z of all countries in the world have Y”).

The definition of each regulatory domain is as follows¹:

Disclosure: Companies and financial institutions report on the risk of both climate impacts and decarbonization in a regulated and routine fashion.

¹ These definitions mirror those in Oxford Net Zero’s earlier stocktake effort published in the 2022 [Pivot Point Report](#), a multi-stakeholder call for new climate mandates (page 28). The “claims and financial product standards” definition merges “claims” and “product standards” to reflect the content of the instruments found in practice during the mapping.



Transition plans: Regulators require firms to outline their pathways to net zero to create additional transparency and to advance national climate objectives.

Claims and financial product standards: Advertising products, services, or corporate performance as “net zero” or similar is subject to specific criteria, including compliance with financial product standards.

Procurement: Governments condition procurement to firms and products that meet well-defined net zero standards.

3. FIELD DESCRIPTIONS AND CODING RULES – DATASET

Each line (a record) of the spreadsheet holds information about one instrument or, in case no instrument is identified, the status of the regulatory domain in a G20 member. Each column (a field) of the spreadsheet presents a piece of information about the specified record.

The dataset contains 23 fields organised into four groups (I, C, D, S).

I: Identification fields

C: Classificatory fields

D: Description fields

S: Standards fields

The table below details how we interpret and code the fields.



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
I1	Last updated	Day month year	Date	DD/MM/YYYY	Enter the day's date every time the record is updated.	Date when the record was last updated.	23/05/2023
I2	ID	Text	ISO 3166 Alpha-2 code followed by a numeric sequence	AA-###	This field is automated and does not require manual entry.	Record's unique ID.	MX-222
I3	Jurisdiction	Text	Multiple choice from a list of ISO 3166 Alpha-2 codes² followed by the English short name of the jurisdiction	AA - [name]	Select the jurisdiction responsible for the record.	The jurisdiction that is responsible for the record.	JP - Japan
I4	Regulatory domain	Text	Multiple choice from a list of four options	<ul style="list-style-type: none"> - Claims - Disclosure - Procurement - Transition Plans 	Select the domain analysed. If an instrument covers multiple domains, enter the instrument multiple times, under different records, one per regulatory domain.	The regulatory domain of the record that is being described.	Claims

² We use the Alpha-2 code instead of the Alpha-3 code because the EU only has an Alpha-2 code assigned to it.



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
C1	Instrument analysis	Text	Multiple choice from a list of two options	<ul style="list-style-type: none"> - Instrument identified - No instrument identified 	Select “Instrument identified” if an instrument for the specified jurisdiction and regulatory domain was found.	An instrument that regulates the domain (specifically or broadly – see C3) has been found.	A public procurement law, even if it doesn’t condition purchases to net zero targets, is an instrument that regulates procurement and that could be amended to count with a carbon conditionality. Therefore, the record that describes the law is classified as “Instrument identified”.
					Select “No instrument identified” if no instrument for the specified jurisdiction and regulatory domain was found.	No instrument that regulates the domain (specifically or broadly – see C3) has been found.	Say country X has no disclosure instruments yet. In this case, “No instrument identified” would be selected for the disclosure domain.
C2	Stage in the regulatory process	Text	Multiple choice from a list of five options	<ul style="list-style-type: none"> - Approved - Draft phase - Preparatory phase - Repealed 	Select “Approved” if the instrument has been adopted.	The instrument or the parts of the instrument that regulate the domain have been approved.	The sections of the UK Companies Act that deals with the disclosure of climate change risks have been approved. If



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
				- Not applicable			they were still under development, even though the Companies Act remained approved, the record would not be classified as approved.
					Select "Draft phase" if the instrument is under development and a draft version of the instrument is available.	The instrument or the parts of the instrument that regulate the domain have not been approved yet and are under development. The public can verify the proposed text.	The Australian government consultation on a draft version of a climate-related financial disclosure regulation.
					Select "Preparatory phase" if the instrument is under development and not yet available to the public.	The instrument has not been approved yet and is under development. The public cannot verify the proposed text.	Indonesia's announcement of the development of a disclosure instrument.
					Select "Repealed" if a previously "Approved", "Draft phase" or "Preparatory phase" instrument has been cancelled.	The instrument has been cancelled.	Say country X had approved a tracked net zero regulation that was later repealed. In this case, "Repealed" would be selected to describe



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
							the updated status of the record.
					Select "Not applicable" if C1 = "No instrument identified".	No instrument has been identified, and therefore, no evaluation of C2 is possible.	-
C3	Specificity	Text	Multiple choice from a list of four options	<ul style="list-style-type: none"> - Carbon-specific - Broad-based - Unknown - Not applicable 	<p>Select "Carbon-specific" if the instrument is aligned with the definition of the domain by defining standards related to net zero or decarbonization. Our interpretation of alignment for each domain is:</p> <p>- If I4 = "Claims and financial product standards" Advertising products and/or services and/or corporate performance as "net zero" or similar is</p>	The instrument specifically regulates the domain, by defining standards related to net zero or decarbonization.	South Africa's "Principles and Guidance for Minimum Disclosure of Climate Related Risks and Opportunities" describes minimum expectations of the disclosure of climate risks and opportunities.



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
					<p>subject to specific criteria, which include compliance with financial product standards.</p> <p>- If I4 = “Disclosure” Companies (including public) or financial institutions are required to evaluate and disclose on the risk of climate impacts.</p> <p>- If I4 = “Procurement” Governments condition procurement to firms or products that meet well-defined net zero or decarbonization standards.</p> <p>- If I4 = “Transition Plans” Regulators require firms to outline their pathways</p>		



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
					to net zero or decarbonization.		
					Select "Broad-based" if the instrument is not aligned with the definition of the domain because it does not define standards related to net zero or decarbonization.	The instrument does not define standards related to net zero or decarbonization.	South Korea's Environmental Technology and Industry Support Act mandates companies to minimize emissions but does not require companies to set a target and outline their pathways to net zero or decarbonization. Therefore, it is classified as "broad-based".
					Select "Unknown" if C2 = "Preparatory phase" and alignment with the definition of the domain is not clear yet.	The instrument is under development and could define standards related to net zero or decarbonization, but this is not explicit yet.	Saudi Arabia signed a memorandum of understanding to develop a regulation for the disclosure of ESG information, but it is unknown whether it will consider climate-related risks.



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
					Select “Not applicable” if C1 = “No instrument identified”.	No instrument has been identified, and therefore, no evaluation of C3 is possible.	-
C4	Enforcement	Text	Multiple choice from a list of four enforcement options	<ul style="list-style-type: none"> - Mandates action - Does not mandate action - Unknown - Not applicable 	Select “Yes” if the instrument is mandatory on others.	The whole instrument or, at minimum, the parts of the instrument that regulate the domain are mandatory on others. Policies made by the regulator to inform how it plans to act are thus not classified as mandatory ³ . “Comply or explain” enforcement is classified as mandatory.	The Brazilian Resolution CVM 59/2021 requires issuers of securities to disclose and inform, on a “comply or explain” basis, whether they are disclosing information according to TCFD recommendations and a description of climate risks in their operation.
					Select “Does not mandate action” if the instrument is not mandatory.	The domain is not mandated because the whole instrument is not mandatory or the parts of the instrument that regulate the domain are not mandatory.	The Guidelines on Environmental Information Disclosure for Financial Institutions of the People’s Bank of China encourages (but does not mandate) the

³ We interpret that procurement regulations are not such policies because the actions mandated to the public administration must be followed by others, those who wish to participate in the bidding.



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							analysis of climate change risks by financial institutions.
					Select “Unknown” if C2 = “Draft phase” or “Preparatory phase” and the enforcement type is not clear yet.	The instrument is under development and the enforcement type is not explicit yet.	The Reserve Bank of India is developing a regulation on climate disclosures. However, it is still unclear whether the instrument is going to be mandatory.
					Select “Not applicable” if C1 = “No instrument identified”.	No instrument has been identified, and therefore, no evaluation of C4 is possible.	If no aligned regulation or related instrument was found for the specific country and domain.
C5	Subcategory	Nominal scale	The subcategory of the record, based on the data in C1 – C4	From 1 to 7	This field is automated and does not require manual entry. The logic behind the attributed coding is visually available in the Appendix – Classification Logic .	1 – “Tracked net zero regulations” are instruments that mandate action in line with the domain's definition. They are records that were identified (C1 = “Instrument identified”) and are approved (C2 = “Approved”), aligned to a regulatory domain (C3 =	Canada’s Policy on Green Procurement, which defines net zero standards for bidders of contracts over \$ 25 million.



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
						<p>“Carbon-specific”), and mandatory on others (C4 = “Mandates action”). This subcategory corresponds to ““Green” or Tracked net zero regulations” on C7.</p>	
						<p>2 – “In progress instruments” are instruments in progress. They are records that were identified (C1 = Instrument identified”) and are in progress (C2 = “Draft phase” or “Preparatory phase”), regardless of other characteristics (C3 and C4 classifications). This subcategory corresponds to ““Yellow” or In progress instruments” on C7.</p>	<p>The EU’s Green Claims Directive, currently under development, which defines standards for the use of “net zero” and related terms.</p>
						<p>3 – “Non-mandatory climate instruments” are instruments that were identified (C1 = “Instrument identified”) and are approved (C2 = “Approved”), aligned to a</p>	<p>The Guidelines on Environmental Information Disclosure for Financial Institutions of the People’s Bank of China encourages (but</p>



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
						regulatory domain (C3 = “Carbon-specific”), but not mandatory on others (C4 = “Does not mandate action”). This is a subcategory of ““Red” or Other records” on C7.	does not mandate) the analysis of climate change risks by financial institutions.
						4 – “Broad-based regulations” are instruments that were identified (C1 = “Instrument identified”) and are approved (C2 = “Approved”), not aligned to a regulatory domain (C3 = “Broad-based”), and mandatory on others (C4 = “Mandates action”). This is a subcategory of ““Red” or Other records” on C7.	South Korea’s Environmental Technology and Industry Support Act mandates companies to minimize emissions but does not require companies to set a target and outline their pathways to net zero or decarbonization. It is therefore both broad-based and mandatory.
						5 – “Broad-based, non-mandatory instruments” are instruments that were identified (C1 = “Instrument identified”) and are approved (C2 = “Approved”), not	Argentina’s Manual for Sustainable Public Procurement is a voluntary guideline for best practices around green procurement in



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						aligned to a regulatory domain (C3 = “Broad-based”), and not mandatory on others (C4 = “Does not mandate action”). This is a subcategory of ““Red” or Other records” on C7.	general, without specific carbon considerations. It is therefore both broad-based and non-mandatory.
						6 – “Instruments not identified” is used when instruments were not identified for a regulatory domain and jurisdiction (C1 = “No instruments identified”), regardless of other characteristics (C2 – C4 classifications). This is a subcategory of ““Red” or Other records” on C7.	Say country X has no disclosure instruments yet. In this case, “No instrument identified” would be selected for the disclosure domain.
						7 – “Repealed instruments” are instruments that were identified (C1 = “Instrument identified”) and repealed (C2 = “Repealed”), regardless of other characteristics (C3 and C4 classifications). This is a	Say country X had approved a tracked net zero regulation that was later repealed. In this case, “Repealed” would be selected to describe



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
						subcategory of ““Red” or Other records” on C7.	the updated status of the record.
C6	Regulatory potential of instruments	Ordinary scale	Evaluation of the potential of instruments to become net zero regulations	From 0 to 1	This field is automated and does not require manual entry.	0 – Instruments that have a low potential to become net zero regulations. These are any records that are not in progress (C2 <> “Draft phase” or “Preparatory phase”) or are in progress (C2 = “Draft phase” or “Preparatory phase”) but would have to be altered to become net zero regulations (C3 = “Broad-based” or C4 = “Does not mandate action”).	Turkey’s draft Climate Change Law requires governmental bodies to prepare transition plans but does not mandate the same action for others. Therefore, even if the draft is approved, it would not, in its current version, become a net zero regulation.
						1 – Instruments with a high potential to become net zero regulations. These are records that were identified (C1 = Instrument identified”), are in progress (C2 = “Draft phase” or “Preparatory phase”) and do not have to be altered to become net	South Africa’s Climate Change Bill, in its draft form, proposes that organizations will have to develop transition plans. The Bill is classified as mandatory and climate-specific and, therefore, has a high potential of



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						zero regulations ([C3 = “Carbon-specific” and C4 = “Mandates action”] or [C3 = “Carbon-specific” and C4 = “Unknown”] or [C3 = “Unknown” and C4 = “Mandates action”] or [C3 = C4 = “Unknown”]).	becoming a net zero regulation once approved.
C7	Regulatory status	Text	The regulatory status of the record, based on the data in C1 – C4	<ul style="list-style-type: none"> - “Green” or Tracked net zero regulations - “Yellow” or In progress instruments - “Red” or Other records 	This field is automated and does not require manual entry. The logic behind the attributed coding is visually available in the Appendix – Classification Logic .	<p>““Green” or Tracked net zero regulations” are instruments mandating action in line with the domain's definition. They are records that were identified (C1 = “Instrument identified”) and are approved (C2 = “Approved”), aligned to a regulatory domain (C3 = “Carbon-specific”), and mandatory on others (C4 = “Mandates action”).</p>	Canada’s Policy on Green Procurement, which defines net zero standards for bidders of contracts over \$ 25 million.
						<p>““Yellow” or In progress instruments” are instruments in progress. They are records that were identified (C1 = Instrument identified”) and</p>	The EU’s Green Claims Directive, currently under development, which defines standards



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
						are in progress (C2 = “Draft phase” or “Preparatory phase”), regardless of other characteristics (C3 and C4 classifications).	for the use of “net zero” and related terms.
						“Red” or Other records” covers all other cases. They are records that for one reason or another do not regulate a certain domain.	Turkey’s guideline on the definition of a science-based net zero target and its accompanying strategy is not mandatory and, thus, is a “red” record.
D1	Name	Text	Name of the instrument	Free text notes	If C1 = “Instrument identified”, enter the instrument’s name or, if not yet available because C2 = “Preparatory phase”, an approximation related to its regulatory domain. If C1 = “No instrument identified”, enter “Not applicable”.	The name of the instrument.	FAR Case No. 2021-015



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
D2	Short summary	Text	A short summary of the instrument or of the state of the regulatory domain	Free text notes	Enter a 1-sentence description that describes the main aspects of the record.	The record's most important aspects.	Recommends the disclosure of risks and opportunities associated with climate change.
D3	Summary	Text	Summary of the instrument or of the state of the regulatory domain	Free text notes	<p>If C1 = "Instrument identified", enter a summary description covering the instrument's main aspects, including the justifications for C2 – C4 classifications.</p> <p>If C1 = "Instrument not identified", summarize the current state of the selected regulatory domain in the selected jurisdiction.</p> <p>In all cases, be specific about the source of information and where, in the source, the information is (page, section number, etc).</p>	The record's summary.	Article 35 of the Climate and Resilience Law (Law no. 2021-1104) amended the Public Procurement Code, which from then on recognized that public procurement contributes to the achievement of sustainable development objectives (Public Procurement Code, Art. L. 3-1). While since 2019 buyers can take environmental (and others) criteria into account when selecting the best offer (Public Procurement Code, Art. R2152-7), from 2026 onwards taking at least one environmental



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
							<p>criterion into consideration when selecting the most advantageous offer will be mandatory (Decree no. 2022-767, Article 2 altering Public Procurement Code, Art. R2152-7). Although no net zero criterion is specified, there is room for further description of environmental criteria.</p>
D4	Source URL	URL	Link to the website(s) where the information used in the spreadsheet has come from	Free text notes	<p>Enter the name of the source (e.g.: Resolution 123/2023) followed by the URL. Break the line (Alt+Enter) and repeat this process in the case of multiple sources.</p>	The URL for the sources used during the mapping of the record.	<p>HGB: https://www.gesetze-im-internet.de/englisch_hgb/englisch_hgb.html</p> <p>Additional information on the CSR-RUG: https://www.bmj.de/SharedDocs/Gesetzgebungsv erfahren/Dokumente/BG BI_CSR-RiLi_UmsetzungsG.pdf;jsessionid=86494EEFA</p>



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
							EB60DB320B73985AE2 BBD7.2_cid334?__blob =publicationFile&v=3
D5	Applicable to	Text	To whom the instrument applies	Free text notes	If C1 = “Instrument identified”, enter to whom the instrument is applicable. If the sections related to the domain are enforced to a different or more specific set of actors/sectors, enter the specific information. If C2 = “Draft phase” or “Preparatory phase” and this information is not yet available, enter “Unknown”. If C1 = “No instrument identified”, enter “Not applicable”.	The actors/sectors to whom the instrument’s domain-related standards apply.	All federally regulated financial institutions except foreign bank branches
D6	Regulatory body	Text	The general type of the authority who established the instrument	Free text notes	If C1 = “Instrument identified”, enter the type of authority who established (authored)	The general group that the regulator is part of, the type of regulator responsible for the instrument	Executive



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
					the instrument. If C2 = “Draft phase” or “Preparatory phase” and this information is not yet available, enter “Unknown”. If C1 = “No instrument identified”, enter “Not applicable”.		
D7	Name of the regulatory body	Text	The name of the authority who established the instrument	Free text notes	If C1 = “Instrument identified”, enter the name of the authority who established (authored) the instrument. If C2 = “Draft phase” or “Preparatory phase” and this information is not yet available, enter “Unknown”. If C1 = “No instrument identified”, enter “Not applicable”.	The name of the authority who established the instrument, the regulator	Parliament
D8	Instrument type	Text	The type of document that the instrument is	Free text notes	If C1 = “Instrument identified”, enter the	The type of instrument that regulates the domain.	Law



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
					<p>type of document that the instrument is. This information will usually be available in the title of the instrument (e.g.: Law, Decree, Guideline). If C2 = “Draft phase” or “Preparatory phase” and the instrument type of the approved version of the text is not yet available, enter “Unknown”. If C1 = “No instrument identified”, enter “Not applicable”.</p>		
D9	Year published	Year	The year when the instrument was published	YYYY	<p>If C1 = “Instrument identified” and C2 = “Approved”, enter the year the instrument was approved. If C1 = “Instrument identified” and C2 = “Draft phase” enter the year the draft instrument was published.</p>	The year the instrument was published, in a draft or approved version.	2022



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
					<p>If the sections related to the domain were approved or in a draft in a different year than the rest of the instrument, enter the year specific to the domain.</p> <p>If C1 = “Instrument identified” and C2 = “Preparatory phase”, enter “Not applicable”.</p> <p>If C1 = “No instrument identified”, enter “Not applicable”.</p>		
D10	Year enacted	Year	The year the instrument was or is going to be enacted	YYYY	<p>If C1 = “Instrument identified” and C2 = “Approved”, enter the year the instrument was or is going to be enacted.</p> <p>If the sections related to the domain are enacted in a different year than the rest of the instrument, enter the year specific to the domain. If the sections</p>	The year when the instrument or the instrument’s domain-related sections are first applied	2024



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
					related to the domain are enacted in a phased approach, enter the earliest year of enactment. If C1 = “Instrument identified” and C2 = “Draft phase” or “Preparatory phase” enter “Not applicable”. If C1 = “No instrument identified”, enter “Not applicable”.		
S1	References to standards	Text	Multiple choice from a list of six regulatory domains	<ul style="list-style-type: none"> - Requires actors to follow the standards - Encourages actors to follow the standards - Is aligned with standards - The standard is cited in the text 	Select “Requires actors to follow the standards” if C1 = “Instrument identified” and the instrument’s text or announcement (in case C2 = “Preparatory phase”) explicitly requires actors to follow a standard.	The instrument or announcement refers to environmental management or climate standards and requires actors to follow them.	The USA’s proposed regulation for disclosure (FAR Case No. 2021-015) requires actors to provide disclosures using the CDP Climate Change Questionnaire.



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
				- Does not reference standards - Not applicable	Select “Encourages actors to follow the standards” if C1 = “Instrument identified” and the instrument’s text or announcement (in case C2 = “Preparatory phase”) explicitly encourages actors to follow the standards, in full or partially.	The instrument or announcement refers to environmental management or climate standards and encourages, but does not require, actors to follow them.	Japan’s Corporate Governance Code encourages companies to follow TCFD’s recommendations but does not mandate its usage.
					Select “Is aligned with standard” if C1 = “Instrument identified” and the instrument’s text or announcement (in case C2 = “Preparatory phase”) declares it is aligned with a standard.	The instrument or announcement refers to environmental management or climate standards by aligning (in full or partially) its text to the standards. The instrument or the announcement explicitly declares alignment.	South Africa’s JSE Climate Disclosure Guidance declares to be aligned with IFRS S2 (Draft).
					Select “The standard is cited in the text” if C1 = “Instrument identified” and a standard is cited in	The instrument or announcement refers to environmental management or climate standards by citing	Mexico’s Taxonomy cites the TCFD, ISSB, and GRI but does not direct



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
					the instrument’s text or announcement (in case C2 = “Preparatory phase”), but does not explicitly require, encourage, or align with the standard.	them in text, without explicitly directing actors to engage with them.	actors to engage with these standards.
					Select “Does not reference standards” if C1 = “Instrument identified” and the instrument or its announcement (in case C2 = “Preparatory phase”) does not reference any standards.	The instrument or announcement does not reference any standards in its text.	Germany’s Federal Climate Change Act defines standards for procurement without making use of standards.
					Select “Not applicable” if C1 = “No instrument identified”.	No instrument has been identified, and therefore, no evaluation of S1 is possible.	-
S2	Standards referenced	Text	Name of the environmental management or climate standard used in the instrument.	Free text notes	Enter the name of the standard (e.g.: ISSB, ISO IW42, ISO 14001, ISO 16064, ISO 14068, ISO 20400, PAS 2060, SBTI	The name of the standard used in the instrument or its announcement.	TCFD



FIELD ID	FIELD NAME	TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
					Corporate standard, SBTI Net zero standard, TCFD). Break the line (Alt+Enter) and repeat this process in the case of multiple standards.		



4. FIELD DESCRIPTIONS AND CODING RULES – SUMMARY TABLE

Each line (a record) of the spreadsheet holds information about the status of the regulatory domain in a jurisdiction. Each column (a field) of the spreadsheet represents a regulatory domain. The logic of all of the fields is the same and presented in the table below.

TYPE	DESCRIPTION	CODING	HOW TO ENTER DATA	INTERPRETATION	EXAMPLE
Text	Provides a high-level overview of the state of the corresponding domain and jurisdiction	<ul style="list-style-type: none"> - Regulation in place - In progress - No regulation 	This field is automated and does not require manual entry.	<p>“Regulation in place” is automatically selected if the jurisdiction has at least one tracked climate instrument (C7 = ““Green” or Tracked net zero regulations”) in the evaluated domain.</p>	Brazil has multiple records classified as Tracked net zero regulations for the disclosure domain. Therefore, the summary table informs that Brazil has “Regulation in place” for this domain.
				<p>“In progress” is automatically selected if the jurisdiction does not have tracked climate instruments (C7 <> ““Green” or Tracked net zero regulations”) and has at least one high potential instrument in progress (C6 = 1) in the evaluated domain.</p>	The USA has yet to regulate procurement but has high-potential instruments in progress. Therefore, the summary table informs that the USA has “In progress” regulation for this domain.
				<p>“No regulation” is automatically selected if the jurisdiction does not have tracked climate instruments (C7 <> ““Green” or Tracked net zero regulations”) or high potential instruments in progress (C6 = 0) in the evaluated domain.</p>	Argentina does not have a net zero regulation or high potential instrument in progress for disclosure and is therefore classified as having “No regulation” for the domain.



5. CODEBOOK CHANGELOG

- 12 September 2023:
 - v2 changed the name of the “Claims” regulatory domain to “Claims and financial product standards” and its description from “Advertising products and services or describing corporate performance as “net zero” or similar is subject to transparent and rigorous standards” to “Advertising products, services, or corporate performance as “net zero” or similar is subject to specific criteria, including compliance with financial product standards”.
 - v2 substituted field ID C5 for C7, field ID D6 for D7, field ID D7 for D8, field ID D8 for D9, and field ID D9 for D10.
 - v2 added C5 Subcategory, C6 Regulatory potential of instruments, D6 Regulatory body
 - v2 changed the description of C7 coding “Regulated record (green code)” for ““Green” or Tracked net zero regulations”, “Record not regulated (yellow code)” for ““Yellow” or In progress instruments”, and “Record not regulated (red code)” for ““Red” or Other records”.
 - v2 added a description of the Summary Table into a separate table.



APPENDIX – CLASSIFICATION LOGIC

