

MDB Guidance Assessment

Country	Scope												Implementation Tools					
	Coal				Oil				Gas				Coverage	Timeline for Fossil Fuel exclusion	End date for all exemptions	Policy Tools	Exemptions	Rating Overall
	Up-stream	Mid-stream	Down-stream	Total	Up-stream	Mid-stream	Down-stream	Total	Up-stream	Mid-stream	Down-stream	Total						
Belgium	Exclusion	Exclusion	Exclusion	Full exclusion for coal	Exclusion	Exclusion	Partial exclusion	Full exclusion for upstream gas. Partial exclusion for mid- and downstream gas.	Exclusion	Partial exclusion	Partial exclusion	Full exclusion for upstream gas. Partial exclusion for mid- and downstream gas.	not mentioned	No clear timeline in place	not mentioned	An exclusion list and screening criteria are in place.	Exemptions for midstream gas and downstream gas and oil apply if the project contributes to the energy transition and is ideally part of the NDC/LTS. Further exceptions include: Absence of feasible green energy sources coupled with a clear positive development (lack of alternatives should be demonstrated); consideration of a country's income and development context and its potential energy mix.	
Canada				no policy document identified				no policy document identified				no policy document identified	no policy document identified	no policy document identified	no policy document identified			
Denmark*	Exclusion	Exclusion	Exclusion	Full exclusion for coal	Exclusion	Exclusion	Exclusion	Exclusion with very limited exceptions	Exclusion	Exclusion with very limited exceptions	Exclusion with very limited exceptions	Full exclusion for upstream gas. Very limited exceptions for mid- and downstream gas.	Covers direct support.	Entry into force in 2022	Transition period with exceptions for mid- and downstream gas remains until 2025.	An exclusion list, exemption list, and screening criteria are in place.	Exemptions for midstream gas and downstream gas and oil apply if the project contributes to the energy transition and is ideally part of the NDC/LTS. Further exceptions include: Absence of feasible green energy sources coupled with a clear positive development (lack of alternatives should be demonstrated); consideration of a country's income and development context and its potential energy mix.	
Finland				no policy document identified				no policy document identified				no policy document identified	no policy document identified	no policy document identified	no policy document identified			
France				no policy document identified				no policy document identified				no policy document identified	no policy document identified	no policy document identified	no policy document identified			
Germany				no policy document identified				no policy document identified				no policy document identified	no policy document identified	no policy document identified	no policy document identified			
Ireland				no policy document identified				no policy document identified				no policy document identified	no policy document identified	no policy document identified	no policy document identified			
Italy				no policy document identified				no policy document identified				no policy document identified	no policy document identified	no policy document identified	no policy document identified			
Netherlands*	Partial exclusion	Partial exclusion	Partial exclusion	Partial exclusion for up- mid- and downstream coal.	Partial exclusion	Partial exclusion	Partial exclusion	Partial exclusion for up- mid- and downstream oil	Partial exclusion	Partial exclusion	Partial exclusion	Partial exclusion for up- mid- and downstream gas.	not specified	No clear timeline in place	not mentioned	Some exemption examples (fossil emergency energy infrastructure (back-up generators), carbon capture, utilization and storage (CCUS)) are named. Screening criteria for all fossil fuel projects are in place.	Screening criteria include energy shortage or energy access in low-income countries with extreme energy poverty, the project's contribution to an energy transition path towards climate neutrality and the absence of a feasible sustainable alternative.	
Portugal				no policy document identified				no policy document identified				no policy document identified	no policy document identified	no policy document identified	no policy document identified			
Spain				no policy document identified				no policy document identified				no policy document identified	no policy document identified	no policy document identified	no policy document identified			
Sweden				no policy document identified				no policy document identified				no policy document identified	no policy document identified	no policy document identified	no policy document identified			
Switzerland	Exclusion	Exclusion	Exclusion	Full exclusion for coal	Exclusion	Partial exclusion	Partial exclusion	Partial exclusion for up- mid- and downstream oil	Exclusion	Partial exclusion	Partial exclusion	„Full exclusion for upstream gas. Partial exclusion for mid- and downstream gas.“	Partial exclusion for up- mid- and downstream oil	Partial exclusion for up- mid- and downstream oil	not mentioned	A list of exemptions (emissions efficiency, decommissioning of existing assets, gas power plants, LPG for cooking and heating, carbon capture and storage [CCS] and carbon capture, utilization and storage [CCUS]) is included in the policy, as well as screening criteria for exemptions.	Screening criteria include energy shortage or energy access in low-income countries with extreme energy poverty, the project's contribution to an energy transition path towards climate neutrality and the absence of a feasible sustainable alternative.	
United Kingdom*	Exclusion	Exclusion	Exclusion	Full exclusion for coal	Exclusion	Exclusion	Exclusion with very limited exceptions	Full exclusion for up- and midstream oil. Very limited exceptions for downstream oil.	Exclusion	Exclusion with very limited exceptions.	Exclusion with very limited exceptions.	Full exclusion for upstream gas. Very limited exceptions for mid- and downstream gas.	Covers direct support and partially indirect support.	Effective since 31 March 2021	not mentioned	A list of exemptions (emissions efficiency, decommissioning of existing assets, gas power plants, LPG for cooking and heating, carbon capture and storage [CCS] and carbon capture, utilization and storage [CCUS]) is included in the policy, as well as screening criteria for exemptions.	Screening criteria include a detailed list of funding conditions, as well as examples of allowed and prohibited projects and additional criteria. LNG terminals for export are excluded.	
United States*	Exclusion	Exclusion	Exclusion	Full exclusion for coal	Partial exclusion	Partial exclusion	Partial exclusion	Partial exclusion for up- mid- and downstream oil	Exclusion	Partial exclusion	Partial exclusion	„Full exclusion for upstream gas. Partial exclusion for mid- and downstream gas.“	„Covers both direct and indirect support.“	Issued in August 2022, but no timeline explicitly mentioned	not mentioned	A list of exemptions (decommissioning, carbon capture, use and storage [CCUS], heat generation (domestic and at times industrial or district heat generation)) is included in the policy, as well as screening criteria for gas exemptions.		

Beyond Glasgow
 Glasgow benchmark
 Below Glasgow
 No policies

See our full Policy Brief at: <https://www.germanwatch.org/en/87614>

*publicly available documents

Guidance Assessment Framework

(vgl. IISD 2022: Turning Glasgow into Action pp. 68-69)

	Criteria	Beyond Glasgow	Glasgow Benchmark	Below Glasgow	Absence of policy element / off track
Scope	Coal exclusion	Full exclusion for coal finance, including associated infrastructure	Full exclusion for coal finance, including associated infrastructure	Partial exclusion for coal finance.	No coal finance exclusion policy.
	Oil exclusion	Full exclusion for oil, with no exceptions.	Full exclusion for upstream and midstream oil. Full exclusion for unabated downstream oil, except in limited and clearly defined circumstances that are consistent with a 1.5°C warming limit.	Full exclusion for upstream oil support. No or partial exclusion for midstream and downstream oil.	No oil and gas exclusion policy, or partial exclusion for upstream oil and gas
		(A screening list for projects is present which includes well-defined criteria such as geographic restriction, contribution to enhanced NDCs and carbon neutrality (Paris alignment), lock-in and transition risks, absence of alternatives, application of environmental safeguards.) Accepted exceptions: Oil-based power generation in crisis circumstances or as a backup for off-grid clean energy, given that no cleaner energy option is technically or commercially feasible.			
	Exclusion of gas	Full exclusion for gas, with no exceptions.	Full exclusion for upstream gas. Full exclusion for unabated mid- and downstream gas, except in limited and clearly defined circumstances that are consistent with a 1.5°C warming limit.	Full exclusion for upstream gas support. No or partial exclusion for midstream and downstream gas.	No gas exclusion policy, or partial exclusion for upstream oil and gas.
		Clearly excluded should be: 1. new infrastructure for further processing or transportation of natural gas (e.g. new gas pipelines, LNG-Export-Terminals) 2. Activities that increase demand for gas, also considering that renewable power generation has largely achieved cost parity (e.g. new gas power plants that are not used primarily for peak load interception and grid frequency stabilization, or gas for cooking and heating when renewables combined with electrification are possible instead) A screening list for projects is present which includes well-defined criteria such as geographic restriction, contribution to enhanced NDCs and carbon neutrality (Paris alignment), lock-in and transition risks, absence of alternatives, application of environmental safeguards.			
Direct/indirect support *	The policy covers direct and indirect support.	The policy covers direct support.	Not specified.	Not specified.	
Timeline	Timeline for fossil fuel exclusion	The policy includes an end date before 2022.	The policy includes an end date of the end of 2022.	The policy includes an end date between 2022 and 2024.	The policy includes no end date, or an end date after 2025.
Implementation Tools	Policy Tools	Reference to and quality of policy tools (exclusion list/emissions benchmarks/capping or reduction targets at the portfolio level/screening criteria).			
	Definition of "exemptions"	Elements of definition.			

*(via financial intermediaries and policy-based lending inMDBs)

Ranking for the Overall Assessment:

- All the assessment criteria (coal, oil, and gas restrictions, coverage [direct/indirect support] and timeline) are ranked as Glasgow-compatible or beyond
- At least one assessment criterion is ranked as "below Glasgow". One criterion maximum is ranked as "off-track".
- At least two assessment criteria are ranked as "off-track".