

# Royal Decree 214/2025: obligation to calculate carbon footprints, draw up emission reduction plans and publicly disclose the same

Royal Decree 214/2025 does not create a new register, as its title suggests, but rather keeps and expands the one in place since 2014. What is truly new is the obligation imposed on specific companies and public bodies to calculate their carbon footprint and to draw up greenhouse gas emission reduction plans, as well as to publish the same.

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**R**oyal Decree 214/2025 of 18 March “creating the register of carbon footprints, offsetting and carbon dioxide absorption projects and establishing the obligation to calculate carbon footprints and to draw up and publish greenhouse gas emission

reduction plans” (the ‘Royal Decree’) comes into force on 12 June.

However, despite what is stated in the title and Article 1 - regarding the “[s]ubject matter and purpose”- and in a clear departure from the guiding principles of legislative drafting (in par-

ticular, those of transparency and legal certainty), the Royal Decree *does not create the register* of carbon footprints, offsetting and CO<sub>2</sub> absorption projects (the ‘register’), such having been established by Royal Decree 163/2014 and being in operation since then.

As the Royal Decree itself acknowledges, it does not even modify the objectives or fundamental elements of the register: the changes are essentially limited to extending its scope to new types of absorption projects and event carbon footprints, laying down some additional participation requirements and introducing improvements in the processing and coordination with equivalent regional registers. In fact, the 2014 royal decree is repealed and replaced by Royal Decree 214/2025, but the registrations made under it remain valid, unless they need to be updated (fourth additional provision).

Therefore, the true purpose and novelty of the Royal Decree is that of requiring specific companies and public bodies to calculate their carbon footprint and draw up greenhouse gas emission reduction plans, as well as to publish the same.

In fact, the Climate Change and Energy Transition Act 7/2021 provided that certain companies would be required to calculate and publish their carbon footprint, as well as to draw up a greenhouse gas emission reduction plan (twelfth final provision). The determination of details necessary for enforcement, including the obligated companies, was left to the Government’s approval of secondary legislation within one year of the entry into force of the aforementioned Act.

Finally, after a delay of almost four years, the above delegation has been fulfilled with the promulgation of Royal Decree 214/2025, regulating these new obligations in a very brief and unclear way, which raised interpretative doubts that have had to be clarified by an interpretive statement from the Ministry for the Ecological Transition and Demographic Challenge<sup>1</sup>.

## 1. Obligation to calculate the carbon footprint

The Royal Decree defines the carbon footprint as “all greenhouse gases (GHG) resulting, directly or indirectly, from the activity of an organisation” (Art. 1(3)(a)).

The companies and public bodies specified below must calculate their organisation’s carbon footprint on an annual basis. To do so, they shall use the emission factors and other supporting tools and documents published by the Ministry for the Ecological Transition and Demographic Challenge. The interpretative statement specifies that “for the calculation of greenhouse gas emissions, the emission factors published on the website of the aforementioned carbon footprint register shall be used”.

These documents, as stated in the Royal Decree, “shall include a list of emission factors for scopes 1 and 2 and, as far as possible, scope 3, which must be used in the calculation of carbon footprints”. In addition, it is specified that if these emission factors are not published for the year for which the footprint is calculated, those for

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<sup>1</sup> See in this [link](#).

the last available year shall be used (Articles 6(5) and (6))<sup>2</sup>.

However, the Royal Decree and the informative statement specify that the use of these emission factors will be mandatory, provided that this is compatible with compliance with the obligations set out in the Code of Commerce and the recast version of the Companies Act with regard to non-financial information statements.

a) *Companies and public bodies subject to the obligation*

With regard to companies, the Royal Decree limits the obligation to calculate the carbon footprint to those that must report on non-financial matters in accordance with “Article 49(5) of the Code of Commerce and Article 262(5) of the Companies (Recast) Act or provisions that amend, supplement or replace them” (Article 11(1)).

The obligors, in accordance with the provisions of these articles of the Code of Commerce and the Companies Act, as amended by Act 11/2018 of 28 December (and, in particular, in its transitional provision), are as follows:

“All those companies with more than 250 employees that either have the status of public interest entities

in accordance with the legislation on auditing of accounts, with the exception of entities that have the status of small and medium-sized enterprises in accordance with Directive 34/2013, or, for two consecutive financial years, meet, at the closing date of each of them, at least one of the following circumstances:

- 1) Total assets exceed 20,000,000 euros.
- 2) Net annual turnover exceeds 40,000,000 euros.”

b) *Scope of obligation*

The obligation to calculate the carbon footprint refers to the following emissions:

- direct greenhouse gas emissions (e.g. emissions from the combustion of boilers, furnaces, vehicles, etc.), referred to as *scope 1*;
- indirect emissions associated with the generation of electricity and energy purchased and consumed by the organisation (heat,

<sup>2</sup> The Ministry for the Ecological Transition and Demographic Challenge publishes the official emission factors for scopes 1 and 2 online in the second quarter of each year. Of particular note among the supporting documents are the ‘Guide for calculating the carbon footprint and for drawing up an improvement plan for an organisation’ (see in this [link](#)) and the tool consisting of a carbon calculator that lets you estimate scope 1 and 2 greenhouse gas emissions associated with an organisation’s activities (see in this [link](#)).

steam, cooling and compressed air), referred to as scope 2.

The wording of the Royal Decree raised doubts as to whether registration of other indirect emissions (e.g. business travel or transport of raw materials, fuels and products by third parties), referred to as scope 3, was mandatory or voluntary.

In the end, the Ministry for Ecological Transition and Demographic Challenge's explanatory statement confirms the interpretation we were leaning towards in the initial version of this analysis, stating that "scope 3 will be voluntary".

## 2. **Obligation to draw up an emissions reduction plan and make this plan and the carbon footprint available to the public**

In addition to calculating their carbon footprint, these companies and public bodies are required to:

- Draw up a greenhouse gas emissions reduction plan containing, at the very least, a quantified reduction target over a time horizon of at least five years, together with the measures to achieve it. It should also be compatible with the transition to a sustainable economy

and be in line with the Paris Agreement and the objective of achieving climate neutrality by 2050, as set out in Regulation (EU) 2021/119 of the European Parliament and of the Council of 30 June.

- Make information on their carbon footprint and reduction plan available to the public free of charge and in an accessible manner on their website. Companies will comply with this obligation if they include this information in their sustainability report. As the Ministry's interpretative statement points out, according to Article 49(9) of the Code of Commerce, "this report shall be made available to the public free of charge and shall be easily accessible on the company's website within six months after the end of the financial year and for a period of five years".

This obligation to inform the public was not provided for in Act 7/2021, although, as confirmed by the Ministry's statement,

it finds its legal basis in the provision contained in Article 49(6) of the Code of Commerce and in Article 262(5) of the Companies Act on the duty of companies to report on non-financial matters and to provide information on "the reduction targets voluntarily

set for the medium and long term to reduce greenhouse gas emissions and the means implemented to that end [...]".

Unlike public sector bodies, companies are not required to register in the carbon footprint, offsetting and carbon dioxide

## ***Climatic exigencies impact companies subject to non-financial reporting requirements***

absorption projects register. It is a different matter whether such registration may be of interest to them, insofar as it confers advantages, such as obtaining the official seal of the Ministry for the Ecological Transition and Demographic Challenge, which distinguishes the efforts of organisations calculating, offsetting and reducing emissions.

### 3. When do these obligations come into force?

The Royal Decree comes into force, as we have already mentioned, on 12 June 2025, and from this date onwards, it is incumbent on companies and public bodies to calculate their carbon footprint and draw up an emissions plan.

With regard to the carbon footprint, this is the case for public sector bodies, based on the provision that “the first footprint shall be recorded [in the register] in 2026, corresponding to the carbon footprint for 2025”.

The Royal Decree did not contain a similar provision for companies, but, following the same pattern, in the initial version of this analysis we interpreted that companies will be required to report their carbon footprint

in their next sustainability report in 2026, corresponding to the 2025 financial year. This has now been confirmed by the statement from the Ministry for the Ecological Transition and Demographic Challenge.

### 4. How the scope and other elements of the obligations will be updated

The interpretative statement also clarifies that the obligations included in the Royal Decree may be amended, supplemented or replaced by the provisions passed for “the transposition of Directive (EU) 2022/2464” as regards corporate sustainability reporting (CSRD).

With this clarification, the reference in the Royal Decree to “future amendments” to Act 11/2018 is corrected, as the transposition of the CSRD does not necessarily have to be carried out through an amendment to the said Act, but may be carried out through other legislative provisions.

The aim of this is to anticipate, in particular, the phased entry into force of the sustainability reporting obligations provided for in the CSRD, the deadlines for which have been amended by the recent Directive (EU) 2025/794 of the European Parliament and of the Council of 14 April.