

MANAGING CARBON EMISSION DATA AND IMPLEMENTING ESG STRATEGY

如何處理碳排放數據及實踐 ESG

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AGENDA

議程

01

International and Local Plans

國際與本地政策

02

Latest ESG Reporting Requirements

ESG報告最新要求

- CSRD, LkSG, GRI, TCFD, HK Stock Exchange

03

**Best Practices of Reporting Preparation:
Quantification, Analysis, Comparison and
Governance to ESG KPIs**

準備報告：量化、分析、比較和治理 4
部曲

04

Intertek Sustainability Service

可持續發展服務



01

**INTERNATIONAL AND LOCAL
PLANS**
國際與本地政策



NEWS IN 2015

COP21 / CMP 11 at Paris

The big deal unites all the world's nations in a single agreement on tackling climate change for the first time in history.

Coming to a consensus among nearly 200 countries on the need to cut greenhouse gas emissions is regarded by many observers as an achievement in itself and is being hailed as "historic".

巴黎COP21 協議後，近 200 個國家就需要減少溫室氣體排放達成共識



DECISIONS OF COP21



What are the key elements?

- To keep global temperatures **"well below" 2.0C** (3.6F) above pre-industrial times and **"endeavor to limit" them even to 1.5C** more,
- To limit the amount of greenhouse gases emitted by human activity to the same levels that **trees, soil and oceans can absorb naturally**, beginning at some point between 2050 and 2100
- To **review each country's contribution** to cutting emissions every five years so they scale up to the challenge
- For **rich countries to help poorer nations** by providing "climate finance" to adapt to climate change and switch to renewable energy.
- 把全球平均氣溫升幅控制在工業革命前水平以上低於2°C之內，並努力將氣溫升幅限制在工業化前水平以上1.5°C之內
- 減少氣候變遷的風險和影響。
- 由 2050 年到 2100 年之間，將人類活動排放的溫室氣體量限制在樹木、土壤和海洋可以自然吸收的水平,達至碳中和
- 富裕國家通過提供“氣候融資”來幫助貧窮國家以適應氣候變化並轉向可再生能源每五年審查每個國家在減排方面的貢獻

CHINA'S 14TH FIVE-YEAR PLAN (2021-2025)



“十四五”是碳达峰的攻坚期、窗口期——绿色能源发展“风光无限”

制定2030年前，碳排放達峰的行動方案，以及力爭取2060年前實現碳中和的目標。

2021-03-31 08:22 来源：光明日报

【字体：大 中 小】 打印

“十四五”是碳达峰的攻坚期、窗口期—— 绿色能源发展“风光无限”

以抓铁有痕劲头推进碳达峰

风电、光伏发电、水电等可再生能源既不排放污染物、也不排放温室气体，是天然的绿色能源。我国明确2030年前碳达峰、努力争取2060年前碳中和，对可再生能源发展提出了明确的要求，全国两会刚刚通过的“十四五”规划纲要也提出了明确任务。

实现碳达峰、碳中和是一场广泛而深刻的经济社会的系统性变革，“十四五”是碳达峰的攻坚期、窗口期，如何拿出抓铁有痕的劲头扎实推进？

“到2030年非化石能源的一次能源消费比重要达到25%左右，风电、太阳能总装机容量要达到12亿千瓦以上，这两个目标任务非常艰巨，我们必须完成。”章建华表示，国家能源局将制定更加积极的新能源发展目标，加快发展风电和太阳能发电。同时要因地制宜开发水电，在确保安全的前提下积极有序地发展核电，同时要加快推进抽水蓄能、新型储能等调节电源建设，增强电力系统灵活调节能力，大力提升新能源消纳水平。

在国新办3月30日举行的新闻发布会上，国家能源局局长章建华表示，现在距离2030年碳达峰还有两个五年，共十年。“十四五”是第一个五年，也是能源低碳转型的关键期，要加快推动碳达峰工作能够成势见效。

实现碳达峰碳中和，要以经济社会发展全面绿色转型为引领，在重点领域乃至全社会推行绿色用能模式至关重要。“我们将采取更加严格的能耗标准，支持推动工业、建筑、交通等重点行业和领域非化石能源的替代和用能方式的改变。”章建华指出，要推动加快发展新能源汽车，建筑光伏一体化等绿色用能模式，也加快取暖、炊事用能等方面电能替代，提升全社会电气化水平，到2025年实现单位GDP能耗较2020年降低13.5%，单位GDP二氧化碳的排放较2020年降低18%的目标。

可再生能源规模稳居世界第一

数据显示，2020年，我国可再生能源开发利用规模达6.8亿吨标准煤，相当于替代煤炭近10亿吨，减少二氧化碳、二氧化硫、氮氧化物排放量分别约17.9亿吨、86.4万吨、79.8万吨。

据介绍，国家能源局正在研究推动能源领域碳达峰、碳中和的实现路径和任务举措，同时抓好国家和省级“十四五”能源规划衔接工作，把可再生能源的电力消纳责任权重、节能减排和碳达峰等目标落实到规划中，充分发挥规划的引领作用，压实各地碳减排责任，支持有条件的地方率先实现碳达峰。（记者 张翼）

国际能源署发布的2020年可再生能源报告显示，中国是2020年全球可再生能源容量增长的主要推动力之一。截至2020年底，我国可再生能源累计装机容量达到9.34亿千瓦，占全球可再生能源总装机规模的三分之一。特别是我国风电、光伏去年新增装机约1.2亿千瓦，占全球风电、光伏新增装机容量的一半以上，成为全球可再生能源发展的中坚力量。

“规模稳居世界第一，为能源绿色低碳转型提供强大支撑。”章建华告诉记者，截至2020年底，我国可再生能源发电装机占总装机的比重达42.4%，较2012年增长14.6个百分点。其中，水电、风电、光伏发电、生物质发电分别连续16年、11年、6年和3年稳居全球首位。

Source: Guangming Daily



CHINA'S 14TH FIVE-YEAR PLAN (2021-2025)



這次會議謀劃了“十四五”碳達峰、碳中和工作“施工圖”

新華社記者高敬

2021年03月17日09:02 | 來源: 新華社

T+ 大字号

原標題: 這次會議謀劃了“十四五”碳達峰、碳中和工作“施工圖”

3月15日, 習近平總書記主持召開中央財經委員會第九次會議, 其中一項重要議題, 就是研究實現碳達峰、碳中和的基本思路和主要舉措, 會議指明了“十四五”期間要重點做好的7方面工作。

在業內專家看來, 這次會議明確了碳達峰、碳中和工作的定位, 尤其是為今后5年做好碳達峰工作謀劃了清晰的“施工圖”。

“這次會議的一大亮點就是, 把碳達峰、碳中和工作在國家經濟社會中的定位說清楚了, 明確把碳達峰、碳中和納入生態文明建設整體布局, 這事關中華民族永續發展和構建人類命運共同體。”國務院發展研究中心資源與環境政策研究所副所長常紀文說。

我國力爭2030年前實現碳達峰, 2060年前實現碳中和。專家表示, 從現在開始, 到2030年前實現二氧化碳排放達到峰值, 時間不滿10年, 但我國經濟發展的同時, 能源消費總量仍然處於上升通道, 因此“十四五”時期二氧化碳排放控制如何, 就顯得格外重要, “十四五”是碳達峰的關鍵期、窗口期。

「十四五」規劃提到「建立統一的綠色產品標準、認證和標識體系, 完善節能家電、高效照明產品、節水器具推廣機制, 以及完善綠色農業標準體系, 加強綠色食品、有機農產品和地理標誌農產品認證管理等」

今后5年, 碳達峰重點工作在哪裡? 此次會議從能源體系、重點行業、綠色低碳技術、綠色低碳政策和市場體系、綠色低碳生活、生態碳匯能力、國際合作等7個方面進行了部署。

在中國社科院學部委員、北京工業大學生態文明研究院院長潘家華看來, 會議提出的舉措非常精準。“碳達峰、碳中和工作沒有捷徑可走, 首當其沖就是要控制化石能源消費。”他說。

我國能源結構是以高碳的化石能源為主, 化石能源佔比約85%。能源的清潔低碳化, 是會議對“十四五”碳達峰部署的第一項重點工作。

會議提出完善能源“雙控”制度。潘家華說, 這表示今后既要控制能源消費強度, 也要控制能源消費總量, 這是一大進步。他指出, 我們要重點控制的是化石能源消費總量, 可再生能源則是多多益善, 要實施可再生能源替代行動, 同時要構建以新能源為主體的新型電力系統。

工業、建築、交通是我國主要終端能耗部門。會議提出, 工業領域要推進綠色制造, 建築領域要提升節能標準, 交通領域要加快形成綠色低碳運輸方式。

常紀文說, 今后5年, 工業領域的綠色供應鏈、建築領域的綠色建築等都大有文章可做。

根據《巴黎協定》的目標，為企業提供明確的減排途徑。

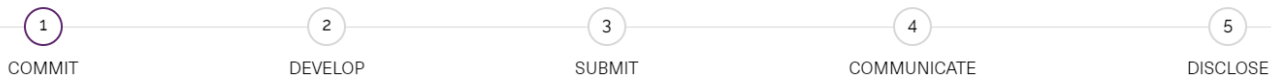
Science-based targets provide companies with a clearly-defined path to reduce emissions in line with the Paris Agreement goals. **More than 3,000 businesses** around the world are already working with the Science Based Targets initiative (SBTi)

Targets are considered 'science-based' if they are in line with what the latest climate science deems necessary to **meet the goals of the Paris Agreement** – limiting global warming to well-below 2°C above pre-industrial levels and pursuing efforts to limit warming to 1.5°C.

ARÇELİK A.Ş. Türkiye, Asia	Consumer Durables, Household and Personal Products	WELL BELOW 2°C	2018 to 2030	Absolute
			2018 to 2030	Absolute
Beiersdorf AG Germany, Europe	Consumer Durables, Household and Personal Products	1.5°C	2018 to 2025	Absolute
CASIO COMPUTER CO., LTD. Japan, Asia	Consumer Durables, Household and Personal Products	WELL BELOW 2°C	2018 to 2030	Absolute
			2018 to 2030	Absolute
Colgate Palmolive Company USA, North America	Consumer Durables, Household and Personal Products	1.5°C	2018 to 2025	Absolute
			2018 to 2030	Absolute
			2016 to 2025	Absolute
			2018 to 2025	Absolute
Crystal Claire Cosmetics Inc. Canada, North America	Consumer Durables, Household and Personal Products	WELL BELOW 2°C	No comparable progress data of SBT(s) v	
ECOS	Consumer Durables, Household and Personal Products	WELL BELOW 2°C	No comparable progress data of SBT(s) v	

SET A TARGET

Join over 3,000 business leaders taking ambitious climate action. Follow this process to set science-based targets, cut your company's greenhouse gas emissions and future-proof your business today.



從承諾、發展進行、提交、溝通、披露

- ✓ Commit: submit a letter establishing your intent to set a science-based target
- ✓ Develop: work on an emissions reduction target in line with the SBTi's criteria
- ✓ Submit: present your target to the SBTi for official validation
- ✓ Communicate: announce your target and inform your stakeholders
- ✓ Disclose: report company-wide emissions and track target progress annually

TARGET TYPES IN SBTI (SBTI CRITERIA V5.0) FROM JUL 15, 22



範圍三包括
供應鏈

合格標準及
最少意願

		Scope 1 and 2			Scope 3				
Near-term science-based targets	Target boundary	95% coverage of scopes 1 + 2			If scope 3 >40% of total emissions: boundary to cover min. 67% of scope 3.				
	Target year	5 – 10 years from date of submission			5 – 10 years from date of submission				
	Method eligibility and minimum ambition	Method	Absolute reduction	Sector-specific intensity convergence	Renewable electricity (scope 2 only)	Cross-sector absolute reduction	Sector-specific intensity convergence	Supplier or customer engagement	Scope 3 physical and economic intensity reduction
Eligibility and min. ambition		• 4.2% linear annual reduction (LAR)	• Depends on sector and company inputs	• 80% RE by 2025 • 100% RE by 2030	• 2.5% LAR	• Depends on sector and company inputs (SDA)	• e.g. 80% of suppliers by emissions by 2025	• 7% year-on-year (both options)	
Long-term and net-zero science-based targets	Target boundary	95% coverage of scopes 1 + 2			90% coverage of scope 3				
	Target year	2050 or sooner (2040 for the power sector)			2050 or sooner				
	Method eligibility and minimum ambition	Method	Absolute reduction	Sector-specific intensity convergence	Renewable electricity (scope 2 only)	Cross-sector absolute reduction	Sector-specific intensity convergence	Supplier or customer engagement	Scope 3 physical and economic intensity reduction
Eligibility and min. ambition		• 90% reduction (cross-sector pathway) • 72% reduction for FLAG • Other sector pathways vary	• Sector / commodity pathways vary	• 100% RE	• 90% reduction (cross-sector pathway) • 72% reduction for FLAG • Other sector pathways vary	• Sector / commodity pathways vary	• Methods are not eligible for long-term SBTs	• 97% reduction (both options)	

SUSTAINABLE DEVELOPMENT GOALS (UNSDGs) 可持續發展目標



SUSTAINABLE DEVELOPMENT GOALS



17 Sustainable Development Goals (SDGs) and **169 targets** of the new agenda will be monitored and reviewed using a set of global indicators. 將使用一套全球指標監測和審查新議程的 **17 個可持續發展目標 (SDG)** 和 **169 個具體目標**。



Some of goals are related to environmental impacts in your industrial:

Goal 3: Good Health and Well-Being
– COVID-19 issue

確保健康及促進各年齡層的福祉

Goal 6: Clean Water and Sanitation
確保所有人都能享有水及衛生及其永續管理

Goal 7: Affordable and Clean Energy
確保所有的人都可取得負擔得起、可靠的、永續的、以及現代的能源

Goal 12: Responsible Consumption and Production

確保永續的消費與生產模式

Goal 13: Climate Action, etc.

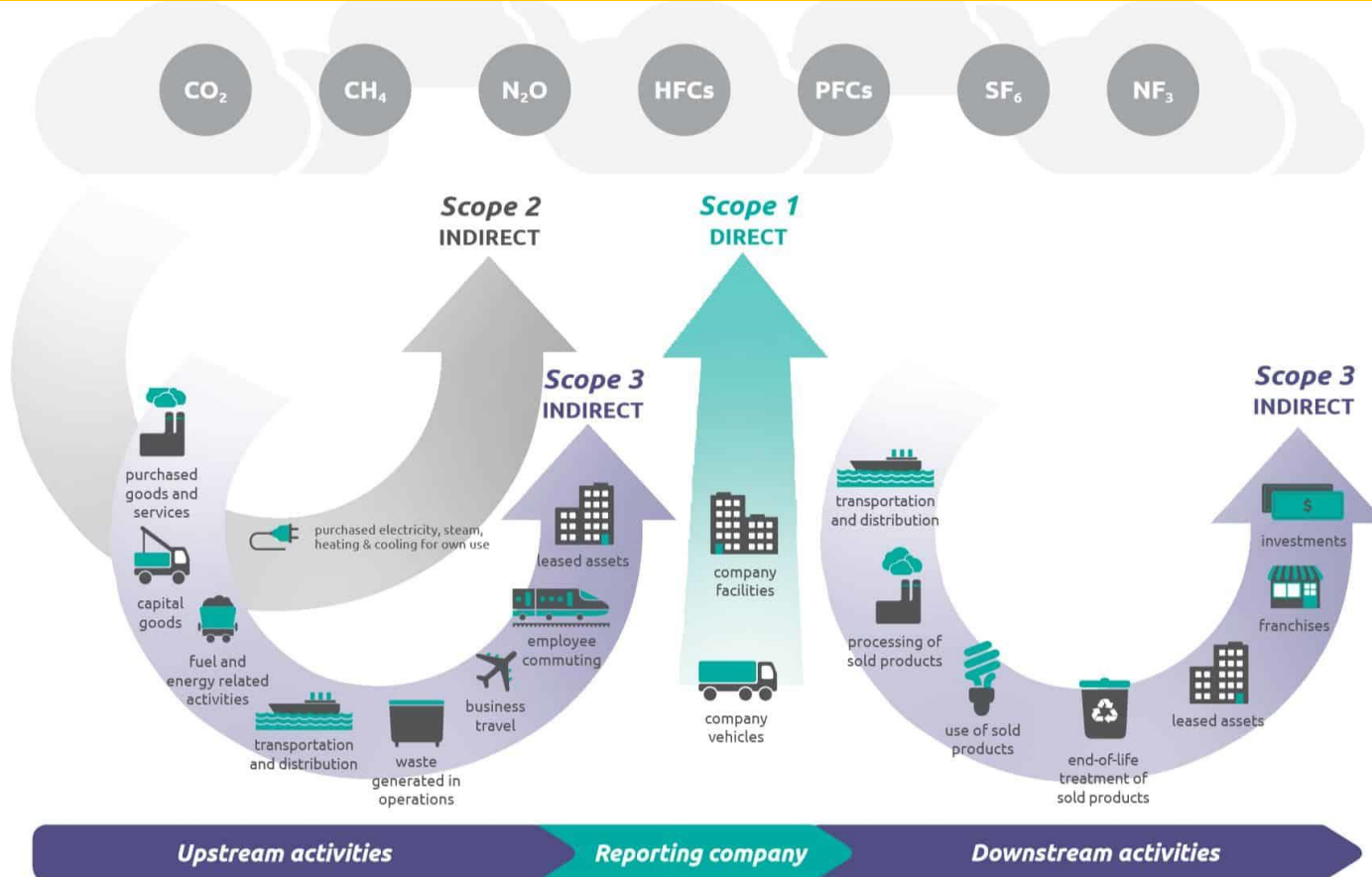
採取緊急措施以因應氣候變遷及其影響

GHG PROTOCOL (SCOPE 3 INDIRECT EMISSION)

溫室氣體協議書(範圍三非直接排放)



- GHG Protocol establishes comprehensive global standardized frameworks to **measure and manage greenhouse gas (GHG) emissions**. 建立了全面的全球標準化框架來衡量和管理溫室氣體 (GHG) 排放。
- The Corporate Value Chain (Scope 3) Accounting and Reporting Standard allows companies to **assess their entire value chain emissions impact** and identify where to focus reduction activities. 企業價值鏈 (範圍三) 會計和報告標準允許公司評估其整個價值鏈排放影響並確定減排活動的重點。



When the global mandatory requested to report GHG emission in Scope 1 & 2, some stakeholders are looking forward for **Scope 3** in their consideration. 持份者已經考慮範圍三納入管治範圍中。

Source: GHG Protocol

02

LATEST ESG REPORTING
REQUIREMENTS
ESG報告最新要求



WHAT IS THE CSRD? 什麼是CSRD



The CSRD is European Union (EU) legislation, **effective from 5 January 2023**, that requires EU businesses—including qualifying EU subsidiaries of non-EU companies—to **disclose their environmental and social impacts, and how their environmental, social and governance (ESG) actions affect their business**

CSRD 是歐盟 (EU) 立法，於 2023 年 1 月 5 日生效，要求歐盟企業（包括非歐盟公司的合格歐盟子公司）披露其環境和社會影響，以及其環境、社會和治理 (ESG) 的情況行為如何影響他們的業務。

CSRD

Corporate Sustainability
Reporting Directive



WHY WAS THE CSRD INTRODUCED? CSRD的目的是什麼？



The CSRD aims to improve the disclosure process and provide investors and consumers a **simpler, more consistent way to understand and compare an organization's ESG impact**, and to make better-informed decisions based on sustainability data.

CSRD 旨在改善揭露流程，為投資者和消費者提供更簡單、更一致的方式來理解和比較組織的 ESG 影響，並根據可持續發展數據做出更明智的決策。

Longer term, the overarching goals of the CSRD are to **reduce climate risk and improve overall EU sustainability**. Combined with Europe's 2050 climate-neutrality target and European Green Deal initiatives, improved climate disclosures will support a globally competitive and resilient industry, renovated energy-efficient buildings, cleaner energy and advanced clean technological innovation.

從長遠來看，CSRD 的總體目標是降低氣候風險並提高歐盟的整體可持續性。結合歐洲 2050 年氣候中和目標和歐洲綠色協議倡議，改進的氣候資訊揭露將支持產業、節能建築和潔淨技術創新。

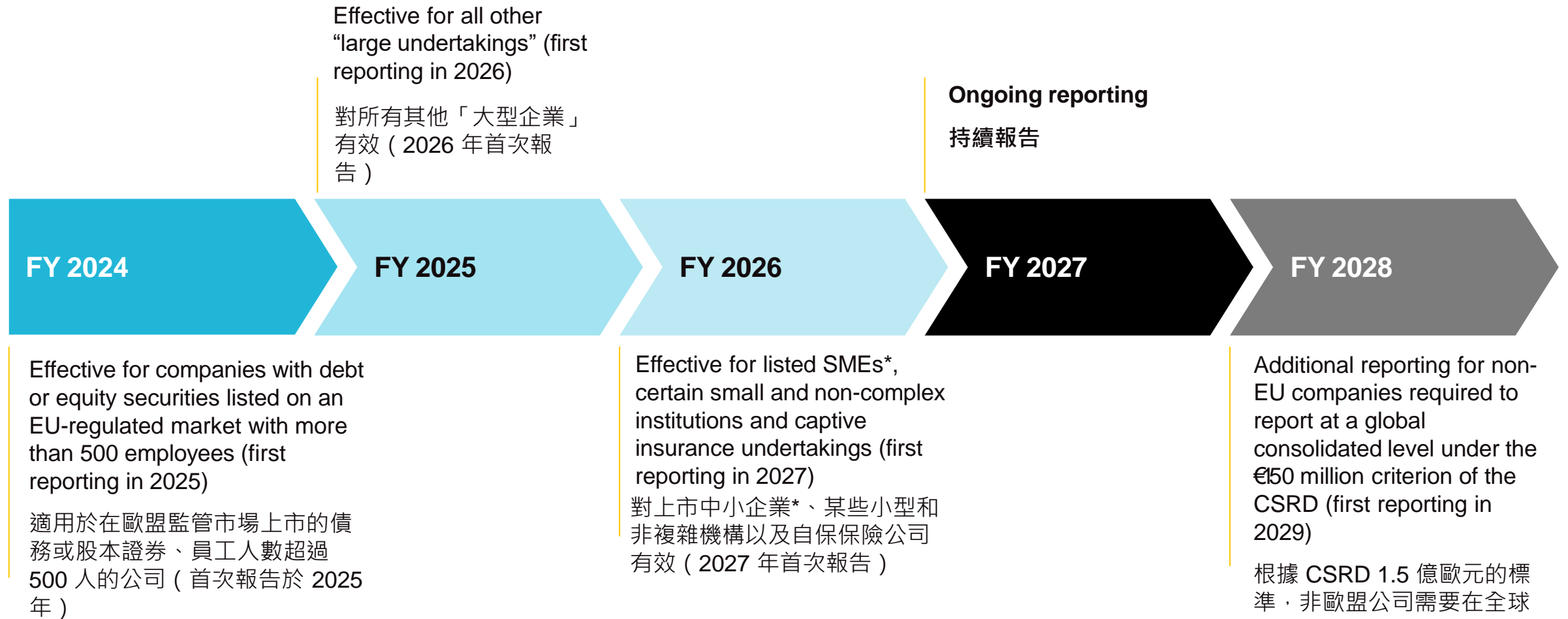
CSRD
Corporate Sustainability
Reporting Directive





公司何時必須遵守 CSRD ?

WHAT IS THE SCHEDULE FOR CSRD?



*假設日曆財政年度結束

* 首次申請可選擇延後兩年

* Assuming calendar fiscal year-end

* Optional deferral of first-time application by two years



WHAT IS LKSG? 什麼是LKSG

- The LkSG, or German Supply Chain Due Diligence Act, aims to ensure better human rights across an organization's supply chain. It also covers environmental risks that pose a threat to human health and safety. German companies sell products manufactured in other parts of the world where human rights and environmental laws may be violated. This new regulation makes them responsible for **ensuring that human rights are respected, and environmental standards and laws adhered to at every stage of their supply chains.**
- LkSG (即德國供應鏈盡職調查法案) 旨在確保整個組織的供應鏈享有更好的人權。它還涵蓋對人類健康和環境安全構成威脅的環境風險。德國公司銷售的產品是在世界其他地區製造的，而這些地區的人權和環境法可能會受到侵犯。這項新法規要求他們有責任確保人權得到尊重，並在供應鏈的每個階段遵守環境標準和法律。

SCOPE OF THE GERMAN SUPPLY CHAIN ACT (LKSG)

德國供應鏈法案 (LKSG) 的範圍是什麼?



- **From 2023:** Companies based in Germany **with more than 3,000 employees**, or German-registered branches of foreign companies with more than 3,000 employees.
- **2023 年起：**總部位於德國、員工人數超過 3,000 人的公司，或外國公司在德國註冊的分公司、員工人數超過 3,000 人的公司。
- **From 2024:** Companies based in Germany **with more than 1,000 employees**, or German-registered branches of foreign companies with more than 1,000 employees.
- **2024 年起：**總部位於德國、員工人數超過 1,000 人的公司，或外國公司在德國註冊的分公司、員工人數超過 1,000 人的公司。

DISCLOSURE OF CLIMATE-RELATED MATTERS



- The Exchange has incorporated several key recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) into its ESG reporting requirements
- In April 2023, the Exchange published the Consultation Paper on Enhancing Climate Disclosures under the Environmental, Social and Governance Framework to assist issuers in reporting in accordance with the TCFD recommendations
- Enhanced climate-related disclosures to ensure that the ESG framework reflects international developments, meets the information needs of investors, and demonstrates a commitment to advancing the ESG and sustainability agenda
- The Green and Sustainable Finance Cross-Agency Steering Group has announced that climate-related disclosures in line with TCFD recommendations will be mandatory no later than 2025

Core elements of climate disclosure:



DISCLOSURE OF CLIMATE-RELATED MATTERS



Disclosure of climate-related issues related to industries and business models, including but not limited to the following:

Governance

- The Company's governance around climate-related risks and opportunities

Strategy

- The actual and potential impact of climate-related risks and opportunities on the company

Risk management

- How companies identify, assess and manage climate-related risks

Metrics and targets

- Indicators and targets used to assess and manage relevant climate-related risks and opportunities, with information that has a significant impact



參考 ISSB 發布的《國際永續發展資訊揭露指南》進行資訊揭露

WITH REFERENCE TO THE INTERNATIONAL SUSTAINABILITY DISCLOSURE GUIDELINES PUBLISHED BY THE ISSB DISCLOSURE OF INFORMATION

- 國際可持續發展準則理事會 (ISSB) 正式發佈了兩項首部報告準則 – 《國際財務報告準則》S1 和 S2，開創了全球資本市場披露可持續發展相關信息的新紀元
 - The International Sustainability Standards Board (ISSB) has officially launched two first-of-its-kind reporting standards, IFRS S1 and S2, ushering in a new era of sustainability-related disclosures in global capital markets.
- 繼《國際財務報告準則 S1》和《國際財務報告準則 S2》發佈之後，金融穩定委員會已要求國際財務報告準則基金會接管氣候相關財務披露工作組 (TCFD) 對公司氣候相關披露進展的監督工作。
 - Following the release of IFRS S1 and IFRS S2, the Financial Stability Board has asked the IFRS Foundation to take over the oversight of the Task Force on Climate-related Financial Disclosures (TCFD) on companies' progress in climate-related disclosures.
- 《國際財務報告準則》S1 準則用於澄清可持續發展資訊披露的概念基礎和一般要求;而《國際財務報告準則》S2 則旨在與《國際財務報告準則》S1 配合使用，它適用於公司面臨的與氣候有關的實際風險或過渡風險，以及與氣候有關的機遇。
 - IFRS S1用於闡明可持續性披露的概念基礎和一般要求，而IFRS S2旨在與IFRS S1結合使用，以適用於公司面臨的實際氣候相關或轉型風險，以及與氣候相關的機會。
- 從 2024 年起，ISSB 標準將開始在世界各地實施
 - From 2024, ISSB standards will begin to be implemented around the world.



CARBON DISCLOSURE PROJECT(CDP) 碳披露項目



- The GRI Standards are a set of highly relevant reporting standards that help organizations publicly disclose their economic, environmental and social impacts, as well as their contributions to sustainable development.
 - GRI 標準是一套關聯性很強的報告標準，幫助組織公開披露其經濟、環境和社會影響，以及於可持續發展方面的貢獻。
- The GRI Sustainability Reporting Standards and Framework represent global best practices in reporting sustainability information and can help companies identify, collect and report business-related information in a transparent and highly comparable manner so that they can be more effective. Help enterprises to conduct internal control and external comparison.
 - GRI 可持續性報告標準和框架代表了在彙報可持續發展資訊領域的全球最佳實踐，可說明公司以透明化和高可比性的方式對企業相關信息進行識別、收集和報告，從而可以更有效地幫助企業進行內部管控和外部比對。



CARBON DISCLOSURE PROJECT(CDP) 碳披露項目



CDP is an international non-profit organization designed to help companies become more environmentally conscientious.

CDP 是一家國際非營利組織，旨在幫助企業變得更加重視環保。



Who they work with?

他們與誰合作？

Investors: climate changes, water scarcity, flooding, pollution and deforestation present material risks and opportunities to investors.

投資者: 氣候變遷、水資源短缺、洪水、污染和森林砍伐給投資者帶來了重大風險和機會。

Companies: for over a decade CDP has working with companies to catalyze actions towards a more sustainable world.

公司：十多年來，CDP 一直與公司合作，推動採取行動，實現更永續的世界。

03

QUANTIFICATION, ANALYSIS, COMPARISON AND GOVERNANCE TO ESG KPIs

量化、分析、比較和
治理 4 部曲



PLAN #1 - DEFINE THE BOUNDARY + GAP ANALYSIS 定義邊界+差距分析



1. Parent and branch office areas
2. Factory or Industrial areas
3. Supply Chain
4. Other own by your company
5. Achievement (e.g. SBTi, UNSDGs, GHG supply chain, GRI, Higg Index, Customer program, etc)

找出邊界下有多少溫室氣體排放源?



Remark: How many GHG emission sources under your boundary

Conducts the gap analysis for review existing status and related requirement (from Buyer, Brands) in environmental and social sections including : 進行差距分析，以審查環境和社會部分的現有狀態和相關要求（來自買方、品牌）

1. System boundary;
2. Business culture;
3. Environmental impacts and concerns on each party;
4. Conducted activities related to environmental and social
5. Document and information collection
6. Data review on scope by scope (e.g. Energy, Water, Air, Waste)
7. Provide action plan for achievement...etc.

Gap Analysis



PLAN #2 - AWARENESS TRAINING AND ANNOUNCEMENT 意識培訓和公告



Does your company have an Sustainability Policy or Statement?

Is your company's Sustainability Policy or Statement available on your website or in your environment Policy or Statement according to ISO 14001 and not available on your website?

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Has your company established goals for environmental or social improvement?
 Has your company established metrics for environmental or social improvement?

What is your company's Sustainability Policy or Statement?

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Does your company have a Corporate Code of Conduct that covers ethical business conduct, environmental and human rights issues? [please provide a link to your Code of Conduct.](#)

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example content
 a. **Ethical business conduct** (e.g. Transparency, Integrity, Trustworthiness, Loyalty, Fairness, Compassion, Respect, Lawfulness, Providing excellence, Responsibility, Reputation upholding, Accountabilities, etc)

b. **Environmental**, you have provided for ISO EMS manual and document, may I know any 3rd party verification and awarded **certificate**?

c. **Human Right** (e.g. Conflicts of interest, Honesty and fairness, Anti-bribery, etc)

1. ESG Requirement

2. Policy document announcement

3. Reduction target

4. Responsible persons

5. Carbon footprint methodology and calculation

6. Energy/environmental concerns and saving practices

7. Internal and external Communication

8. Others

PLAN #3 - BESPOKEN OF DATA COLLECTION 數據收集之標準定制



Online input template was saved in secure online cloud storage which is given to specific authorized users for data collection

通過網上網下或雲端等收集方式, 收集數據

User can open the online input spreadsheets and easily enters the ESG data by corresponding sheets

Through the system, the data can be **quantified** into useful information.

Changes in records can be traced in version history



PLAN #4 & 5 REVIEW AND ASSESSMENT

審查和評估

3rd Party can provides on-site audit and validation of carbon emission data from the suppliers, enhance the credibility of carbon reporting

第三方對供應商的碳排放數據進行現場審核和驗證，提高碳報告的可信度

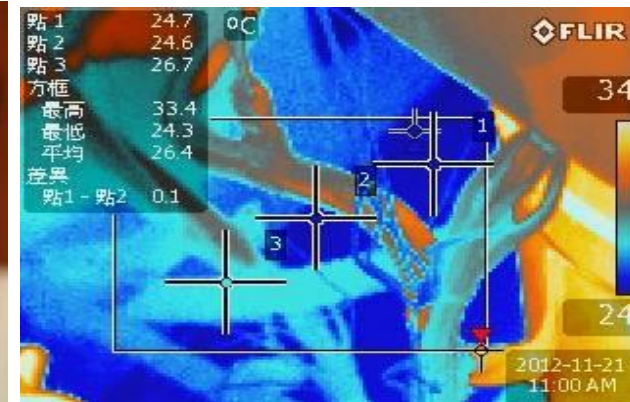
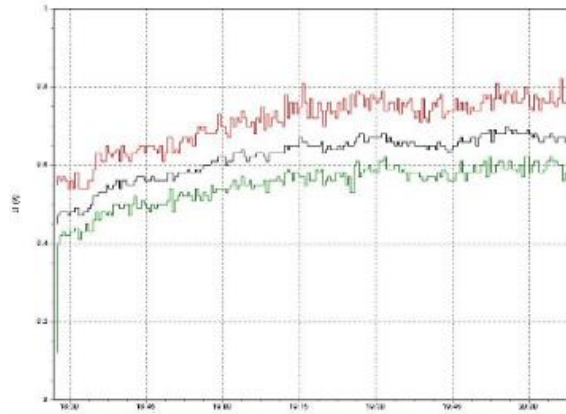
- Carbon audit and environmental compliance services **碳審計和環境合規服務**
 - WWF LCMP/LOOP +
 - ISO 14001/50001
 - ISO 14040 & ISO 14044
 - ISO 14064
 - Higg Index
 - Global Recycled Standard (GRS), Recycled Claim Standard (RCS)
 - etc.
- **Energy analysis** on data and energy saving opportunities **分析數據和節能機會**



PLAN #4 & 5 – ENERGY AUDIT ON ENERGY EFFICNECY, ENERGY ANALYSIS AND ENERGY REVIEW 能源效率分析和能源審計

In depth evaluation by Energy performance check and audit or by IOT sensors

- Define the scope and boundary of energy performance
 - 定義能源績效的範圍和邊界
- Design the measurement methodology and testing conditions on your specific area
 - 根據您的特定區域設計測量方法和測試條件
- On-site monitoring, Data collection and Test result analysis to find out the energy performances and their facts or indicators
 - 現場監測、數據收集和測試結果分析，以了解能源性能及其事實或指標
- Provide advisory on energy saving opportunities and industry good practices
 - 提供有關節能機會和行業良好實踐的諮詢



PLAN #4 & 5 ASSESSMENT OF FACTORIES 工廠評估



3rd Party can provides independent assurance of carbon emission data from the suppliers, ensure the reporting data in compliance with the principles of international standards, and enhance the credibility of carbon reporting to satisfy the expectations of customers, investors and other stakeholders.

Desktop review 桌面審查



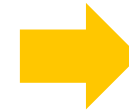
- Checking data quality and reliability of data provided by Questionnaire of the factories
- Identify those factories with potential risk in submission data which needs further verification



On-site/remote assessment 現場/遠程評估



- Validation of carbon emissions with review of physical infrastructure, operational processes and documentation evidences
- Ensure inclusion of all emission sources in calculation

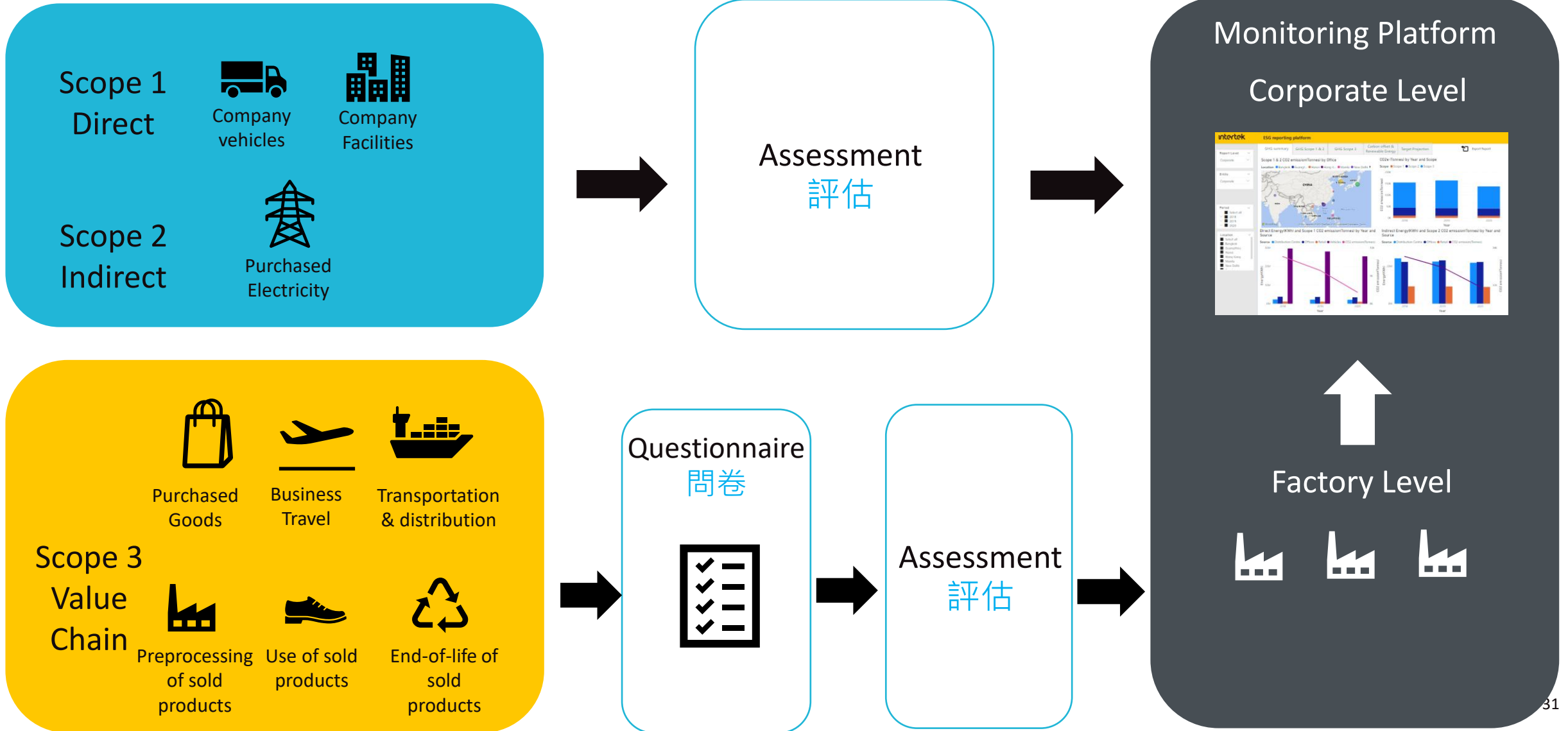


Assurance of reporting quality

- ✓ Accuracy
準確性
- ✓ Completeness
完整性
- ✓ Consistency
一致性
- ✓ Fairness
公平

PLAN #6 ESG MONITORING PLATFORM

ESG 監控平台



Remark: Scope 3 emissions also includes capital goods, waste, employee commute, upstream /downstream leased assets, fuel and energy related activities, franchises and investments

PLAN #6 SUMMARY RESULT & RECOMMENDATION IN ASSESSMENT REPORT

評估報告中的結果和建議



Fuel Consumption (MWh) and Scope 1 Emissions (Metric Tons CO₂e)

	FY15	FY16	FY17	FY18	FY19	FY20
<i>Air MI</i>						
Fuel Consumed (MWh)	580	525	679	2,399	6,019	6,311
Emissions (Metric Tons CO ₂ e)	126	114	145	496	1,229	1,291
<i>Car Emissions</i>						
Fuel Consumed (MWh)	1,616	2,130	2,653	2,496	2,210	1,730
Emissions (Metric Tons CO ₂ e)	406	535	666	627	555	435
<i>Corporate Jets</i>						
Fuel Consumed (MWh)	12,411	16,972	13,105	14,586	12,223	11,257
Emissions (Metric Tons CO ₂ e)	3,576	4,392	3,391	3,773	3,162	2,894
<i>Distribution Centers</i>						
Fuel Consumed (MWh)	40,970	34,026	39,872	52,377	51,863	47,609
Emissions (Metric Tons CO ₂ e)	8,084	6,698	7,861	10,048	10,408	9,756
<i>HQs</i>						
Fuel Consumed (MWh)	22,292	28,379	33,859	30,955	30,060	31,530
Emissions (Metric Tons CO ₂ e)	4,448	5,678	6,815	6,401	6,054	6,388
<i>Other Offices and Building Construction</i>						
Fuel Consumed (MWh)	27,456	29,347	31,471	23,513	37,315	41,498
Emissions (Metric Tons CO ₂ e)	5,561	5,945	6,353	4,574	7,558	8,406
<i>Retail</i>						
Fuel Consumed (MWh)	66,269	68,935	73,593	79,098	87,614	89,898
Emissions (Metric Tons CO ₂ e)	13,423	13,963	14,907	16,022	17,747	18,210
<i>NIKE, Inc.</i>						
Fuel Consumed (MWh)	171,594	180,314	195,232	205,424	227,304	229,833
Emissions (Metric Tons CO ₂ e)	35,624	37,325	40,138	41,941 ⁵³	46,714 ⁵³	47,398⁵¹

Distribution Centers

Energy use in our distribution centers continues to be a challenge, as more extreme temperatures require increased use of air conditioning and heating. In FY20, we continued to improve energy efficiency at our distribution centers by retrofitting several buildings across our global network with LED lighting and implementing new roof-cooling systems.

Headquarters

In addition to making great progress toward our 100% renewable energy target, in FY20, we also pushed energy efficiency targets at our headquarters (HQs) globally. We reduced energy consumption per square foot by 4% in FY20 for a total 20% reduction compared to the FY15 baseline. This also represents a 65% reduction in carbon emissions per square foot compared to the FY15 baseline. Our FY20 improvement in energy performance was driven mostly by:

- Heating, Ventilation and Air Conditioning (HVAC) upgrades, control modernizations, and other energy-efficiency work across our global HQs. Our Converse HQ completed a large installation of occupancy sensors and lighting controls. And our New York HQ office completed a retrofit of their entire lighting system, putting all building lights on motion/timing sensors. This initiative was a winner in the NIKE-wide Employee Sustainability Challenge.
- Large construction projects at our European and WHQs, including the Jackie Joyner Kersee, Alberto Salazar and John McEnroe buildings. These locations leveraged our energy-efficient building design standards with high-efficiency HVAC systems, LED lighting, and maximum natural light.

Intertek expertise can support the client in delivering summary report of carbon emission:

- Summarize the current performances of carbon emissions in factory & corporate levels
- Compare the yearly performances
- Interpret the causes of changes in emission amounts
- Recommend effective measures for the client to achieve reduction target and future improvement to the factories

- 總結當前工廠和企業層面的碳排放表現
- 比較年度表現
- 為客戶解釋排放量變化的原因推薦有效的措施，以實現工廠的減排目標和未來的改進

BENEFITS FOR OUR PLATFORM 平台的功效



Develop
**centralized
environmental
inventory**
集中制定環境清單

Measure,
calculate &
monitor
**environmental
KPIs**
量化和監控環
境 KPI

Communicate
**qualifiable
achievements**
傳達達成訊息

Facilitating
employee
behavioral
change
促進及改善員
工意識

Fulfill ESG
reporting
履行 ESG
報告要求

**Simple and
ready to use**
web-based
tracking tool
簡單易用的
網上工具

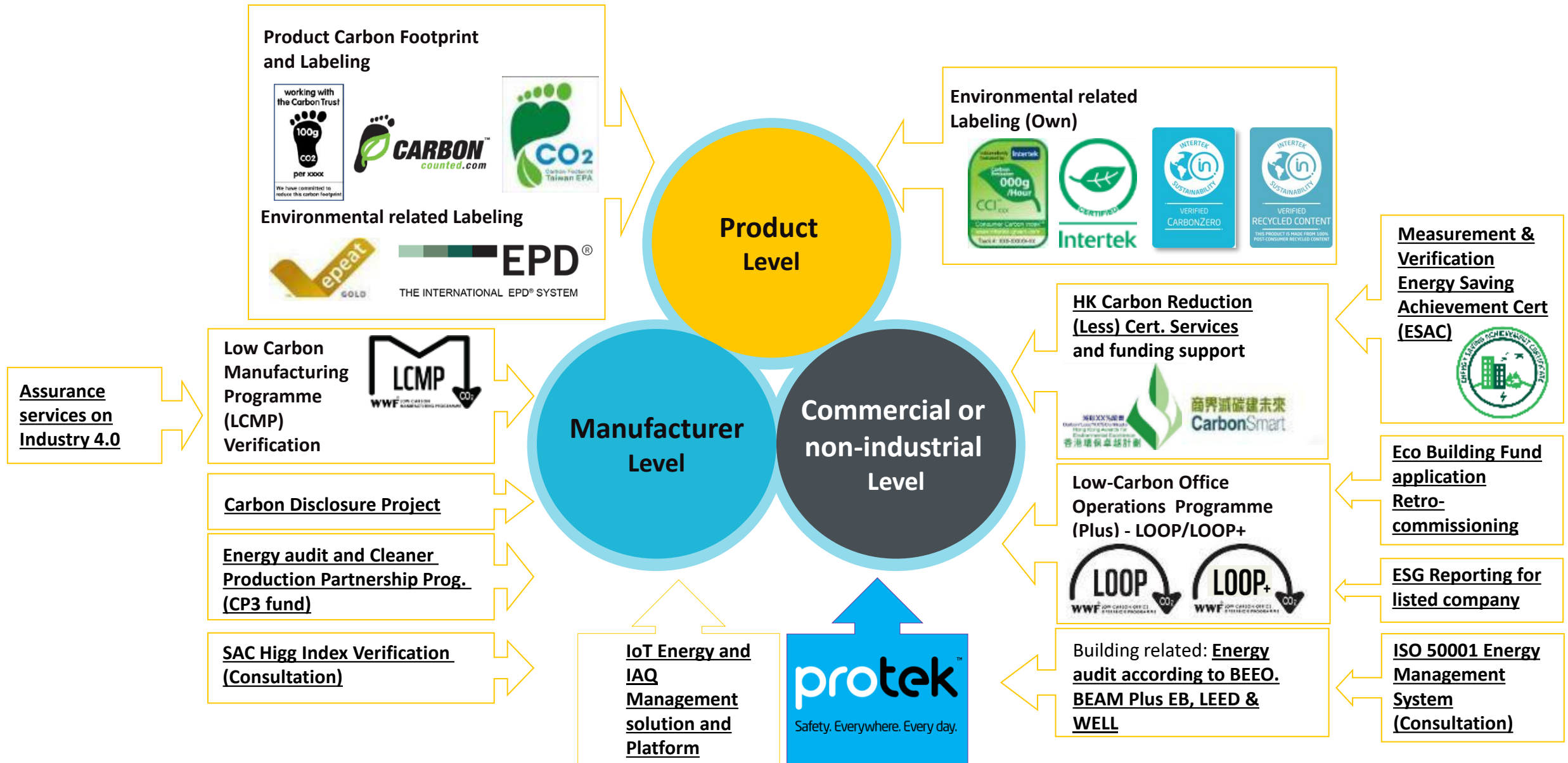
Savings on initial
establishment &
maintenance cost
of **carbon**
accounting tools
節省核算過程的
成本及持續經費

04

**INTERTEK SUSTAINABILITY
SERVICE 可持續發展服務**



QUALIFIED PROVIDER IN GREEN SERVICES



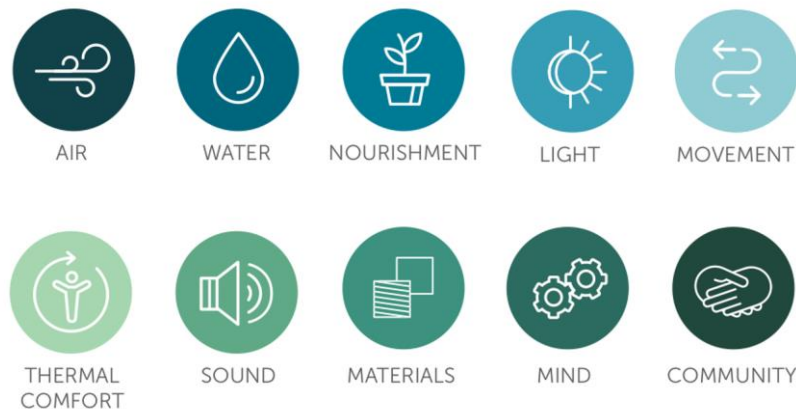
THE INTERNATIONAL WELL BUILDING INSTITUTE (IWBI)



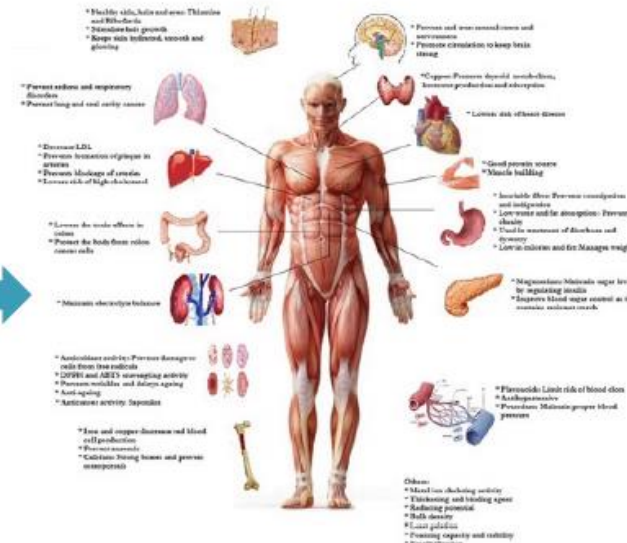
IWBI is a public benefit corporation and the world's leading organization focused on deploying people first places to advance a global culture of health.

IWBI mobilizes its community through the administration of the WELL Certifications for Buildings and Communities and the Ratings, management of the WELL AP / Faculty credentials to promote health and wellness everywhere.

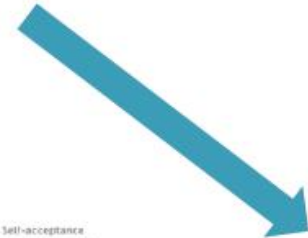
IWBI 是以人為本的人居環境、推動健康文化的社會企業，通過旗下的WELL 健康建築和社區評級體系、WELL 評價準則及WELL 專業資質連結全球WELL AP / Faculty 人群，致力於提升健康與福祉，讓所有人受益。



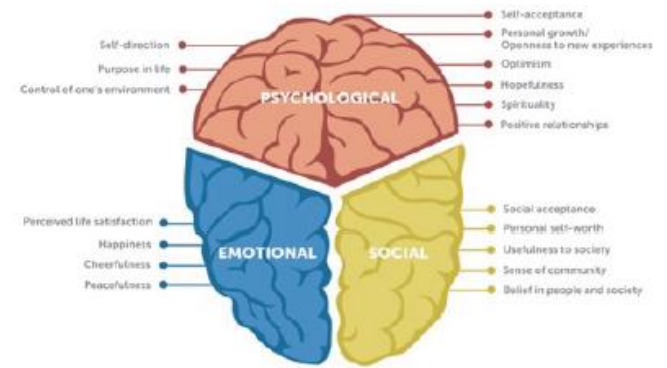
Reference: IWBI



生理健康
Physical Health



社交健康
Social Health



心理健康
Mental Health

INTERTEK AS OFFICIAL PTO TO PROVIDE PERFORMANCE TEST WELL V2 STANDARD



Air

- HCHO
- TVOC
- PM2.5
- PM10
- CO
- O3
- NO2
-



Water

- Turbidity
- Coliforms
- Heavy Metal
- Pesticide
- Disinfectants
-



Light

- Visual Lighting
- Circadian Lighting
-



Thermal

- Temp
- Radiant temp
- RH
- PMV
-




Sound

- Background Noise
- Reverberation Time
- Sound Insulation
-

Tommy Cheung

BEAM Pro (NB, EB, BI), CAP, CMVP, CTP (Green and Safety), Certified GHG Carbon Auditor, MIET, MSc (Green Tech.), LCMP, LOOP and LOOP+ verifier, LEED Green Associate, WELL AP & PTA, SAC verifier for Higg Index

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Supporting Services includes:

ErP - Environmental Assessment, Life Cycle Assessment (LCA), Product Carbon Footprint (PCF) - PAS 2050, GHG Protocol, Carbon Disclosure Project (CDP), Green Leaf Mark, Consumer Carbon Index (CCI), CarbonTrust Reduction Label, Carboncounted Label, Verification on Taiwan Product Carbon Footprint label, EPEAT environmental requirement, Low Carbon Manufacturing Program (LCMP), Low-carbon Office Operation Program (LOOP/LOOP+), Cleaner Production (CP3), SAC Higg Index verification, Carbon Reduction /'Less' Certificate and CarbonSmart Pilot Fund, CarbonCare Label, Energy and Carbon audit, BEAM Plus Green Building Assessment, BEAM Plus Interiors, HKGBC Green Product Accreditation and Standards (HK G-PASS), LEED Green Building Rating System, WELL Building Standard, Retro-commissioning (RCx), Measurement & Verification (M&V) on Building Retrofit, Energy Saving Achievement Certificate (ESAC), CLP Eco-Building Fund (EBF), HK Electric Smart Power Building Fund (SPBF), Internet of Things (IoT) Environmental Management Solution (iEMS), Industry 4.0 advistoy, ISO 14001 Environmental Management System (EMS), ISO 50001 Energy Management System (EnMS), Energy Efficiency - Energy Star, Energy Saving Trust, EU Energy label, ErP and HKEELS, Water Efficiency - HKWELS...etc



intertek

Total Quality. Assured.