

ESG 专题系列：“碳足迹”政策发展及企业面临的挑战

导言：伴随国际和国内层面对“可持续性”问题的关注，环境、社会和公司治理（简称“ESG”）议题的影响力日益提升，投资人越来越关注被投资公司 ESG 方面的表现。ESG 国际标准项下，温室气体排放是需要披露的重要指标之一，而碳足迹作为温室气体排放的重要核算工具，其绩效将影响企业 ESG 表现。近年来，国内一些出口企业面临来自跨国公司客户提出的碳足迹报告，产品碳足迹标识等方面的压力。伴随国际社会上个别国家/地区（特别是欧盟）的碳足迹相关的立法趋势以及中国“碳达峰、碳中和”目标的设定，不容忽视的是，中国企业为在国际市场中保持竞争力，将在产品碳足迹和科学碳减排方面面临前所未有的新挑战。本文旨在简介相关立法趋势，帮助企业了解一些重点关注事项。

一、企业为何要重视碳足迹管理？

“碳足迹”，作为温室气体排放的重要核算工具，在国际社会的关注度日益提升。碳足迹管理一方面是为了满足社会自治组织或监管要求，维系与国际商业伙伴的可持续合作关系，另一方面，也是企业在 ESG 时代背景下面对国际市场竞争，承担社会责任，提升企业形象的必经之路。

国际层面，碳足迹认证、碳足迹报告以及降低产品碳足迹已经并将被逐渐纳入社会自治组织或监管考量。例如：英国标准协会（BSI）于 2010 年发布的 PAS 2060 《碳中和证明规范》中已将量化和管理碳足迹（包括产品碳足迹）作为碳中和声明的要求之一。2020 年 12 月，欧盟发布的电池指令

修订草案对部分电动汽车电池和可充电工业电池提出了碳足迹要求。2021 年 7 月，为配合欧盟《欧洲绿色新政》提出的更严格减排目标，欧盟发布了建立碳边境调节机制（简称“CBAM”）的提案，拟从 2023 年开始实施，并从 2026 年起正式对部分国家和地区进口的水泥、电力、化肥、钢铁和铝征收碳关税（该提案尚在修正中，所以无法排除相关安排会发生调整的可能性，如碳关税正式实施的时间点），而产品碳足迹将影响税收计算。

国内层面，我国也在加紧对现行国际碳排放标准的跟踪研究。《国家标准化体系建设发展规划（2016-2020 年）》有针对碳足迹标准的相关要求。2021 年 2 月，工信部已针对光伏行业在 2021 年 3 月生效的《光伏制造行业规范条件》中鼓励光伏企业通过 PAS 2050 和 ISO 14067 进行碳足迹认证。2021 年 6 月，北京市率先发布地方推荐性标准 DB11/T 1860-2021《电子信息产品碳足迹核算指南》。

二、如何进行碳足迹核算？

根据 ISO-14067:2018《温室气体--产品碳足迹--量化要求和指南》（简称“ISO-14067”），碳足迹指的是：在一个产品系统全生命周期中温室气体排放量和清除量之和，由二氧化碳当量表示。碳足迹核算方法的主要依据包括由英国标准协会编制的 PAS 2050 《商品和服务生命周期温室气体排放评估规范》，世界资源研究所的温室气体核算体系（GHG Protocol），ISO-14067 等。其中，对于产品的碳足迹，较为普遍使用的核算方法是 ISO-14067 提出的“生命周期评价（LCA）方法”，该方法对产品系统全生

命周期（即从原料获取、制造、储运、使用、到废旧处理的全过程）中输入、输出及其潜在环境影响进行汇编和评价。

尽管产品碳足迹的核算在不同行业存在较大差异，也无法忽视与行业现状之间的平衡，但上述国际规范以及北京的《电子信息产品碳足迹核算指南》可为企业在考虑自身碳足迹核算中提供一定的参考。我们可以预见，未来在碳足迹核算方面可能会有更多的标准或规范出台。

三、企业如何提升碳足迹管理及科学碳减排？

为实现产品碳足迹管理以及企业的科学碳减排目标，我们建议企业重点关注以下几个维度：

- (1) 出口企业（尤其是电动汽车电池和可充电工业电池出口企业、水泥、电力、化肥、钢铁和铝的出口企业，及其供应链行业企业）应紧跟国际、国内产品碳足迹相关标准或政策，提前布局，降低产品碳足迹。
- (2) 进行碳足迹全面评估和核算，既关注产品生产环节的直接碳排放和间接碳排放情况（比如用电力、热力造成的排放），更要关注产品生产全链条的碳排放，将如何实现供应商碳减排纳入考量。
- (3) 将碳足迹管理纳入科学碳减排目标体系并进一步纳入 ESG 整体性提升中，结合行业特征和企业实际情况以及所处的国际、国内环境进行通盘考虑，设定切实的科学碳减排目标、路径及方案。如就此方面有进一步问题的，

企业可与其环境律师或环境顾问进一步探讨。

四、结语和建议

面对碳足迹管理方面的压力，企业（尤其是出口企业和需要进行 ESG 披露和评级的企业）应及时关注关于碳足迹相关的立法、标准及政策变化，开展碳足迹核算，根据未来的政策和市场需求完成碳足迹核算及认证，避免或缓解因为碳足迹问题影响出口或是 ESG 评级。

如您有任何具体的问题或需要进行碳足迹认证、或就科学碳减排目标、路径及方案设定、或就 ESG 尽职调查、ESG 报告编制或 ESG 整体性提升方面有任何问题的，欢迎邮件联系我们：ecoenvpro@junhe.com。

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ESG Series

Policy Developments regarding Carbon Footprint and Challenges for Companies

Introduction: Due to the increasing attention on “sustainability” issues at both the international and domestic levels, environmental, social, and corporate governance (ESG) issues have become more important, and investors are paying close attention to the ESG performance of invested companies. Under international ESG standards, a company’s greenhouse gas emissions is one of the important indicators that need to be disclosed. As an important measure of greenhouse gas emissions, a company’s carbon footprint will affect its ESG performance. In recent years, some Chinese export companies have come under pressure from multinational corporations to report their carbon footprint and to label the carbon footprint of their products. With the legislative trends relating to carbon footprint in different countries and regions (especially in the EU) and China’s target of “Carbon Peak, Carbon Neutrality”, in order to remain competitive in the international market, Chinese companies will face new challenges in relation to carbon footprint of products and to reduce carbon emissions. This article aims to provide an overview of the relevant legislative trends and some key points which companies should be aware of.

I. Carbon Footprint Management for

Companies

As an important measure of greenhouse gas emissions, carbon footprint has attracted increasing attention from the international community. On the one hand, the purpose of carbon footprint management is to meet the requirements of social self-government organizations or regulatory authorities and to maintain sustainable cooperative relations with international business partners. On the other hand, it is also an inevitable for companies to respond to international competition, assume their social responsibilities and enhance their corporate image in the ESG era.

At the international level, carbon footprint certification, carbon footprint reporting, and the reduction of the carbon footprint of products have been and will be further taken into consideration by self-government organizations or regulatory authorities. For example, the British Standards Institute (BSI) published the PAS 2060 Specification for the Demonstration of Carbon Neutrality in which the quantification and management of carbon footprints (including the carbon footprint of products) has become one of the requirements for carbon neutrality declarations. In December 2020, the revised battery directive draft issued by the EU set out carbon footprint requirements for some

electric vehicle batteries and rechargeable industrial batteries. In order to comply with stricter emission reduction targets proposed by the European Green Deal, in July 2021 the EU issued a proposal to establish a carbon border adjustment mechanism (CBAM). According to this proposal, the EU intends to apply CBAM as from 2023, and the EU will officially impose carbon tariffs on cement, electric power, fertilizers, steel and aluminum imported from certain countries and regions from 2026 (this proposal is still in the process of amendment, so we cannot exclude the possibility that the relevant arrangements will change, such as the start time of the implementation of the carbon tariffs). The calculation of carbon tariffs will be affected by the carbon footprint of the product.

At the domestic level, China is reacting to follow-up studies of the current international carbon emission standards. The National Standardization System Construction and Development Plan (2016-2020) contain requirements for carbon footprint standards. In February 2021, the Ministry of Industry and Information Technology encouraged photovoltaic companies to carry out carbon footprint certification under PAS 2050 and ISO 14067 in the Photovoltaic Manufacturing Industry Specification Conditions that took effect in March 2021. In June 2021, Beijing took the lead in issuing its local recommended standard DB11/T 1860-2021 Guidelines for the Carbon Footprint Accounting of Electronic Information Products.

II. How to Calculate Carbon Footprint

According to ISO 14067:2018 Greenhouse Gases--Carbon Footprint of Products--Requirements and Guidelines for Quantification ("ISO-14067"), the carbon footprint refers to the sum of greenhouse gas emissions and greenhouse gas removals in a product system, expressed as CO₂

equivalents and based on a life cycle assessment. The main calculation methods for carbon footprint include the PAS 2050 Specification for the Assessment of the Life Cycle Greenhouse Gas Emissions of Goods and Services published by BSI and the Greenhouse Gas Protocol published by World Resources Institute (GHG Protocol), ISO-14067. For the calculation of the carbon footprint of products, a more commonly used method is the "Life Cycle Assessment" (LCA) proposed by ISO-14067, which focuses on the compilation and evaluation of the input, output and the potential environmental impact of a product system throughout its life cycle (including the whole process from raw material acquisition, production, distribution, use, to waste disposal).

Although the calculation of the carbon footprint of a product varies greatly in different industries, and it is hard to ignore its balance with the industry characteristics, the above-mentioned international standards and Beijing's Guidelines for the Carbon Footprint Accounting of Electronic Information Products can give companies some guidance when calculating their own carbon footprint. There are likely to be more standards and/or norms for carbon footprint accounting in the future.

III. Improving Carbon Footprint Management and Scientifically Reducing Carbon Emissions

In order to realize the carbon footprint management of products and scientifically reduce carbon emissions targets, it is advisable that companies focus on the following matters:

- (1) Export companies (especially those in the industries of electric vehicle batteries and rechargeable industrial batteries, cement, electricity, fertilizer, steel and aluminum along with their suppliers) should closely

follow the relevant international and domestic standards or policies regarding the carbon footprint of products and preemptively set up plans to reduce the carbon footprint of products.

- (2) Companies may consider carrying out a comprehensive assessment and calculation of their carbon footprint, which should focus not only on direct and indirect carbon emissions in the production process (such as emissions caused by using electric power and heating power), but also on the entire chain of products production and the approaches to achieving carbon emission reduction by their suppliers.
- (3) Companies may consider incorporating carbon footprint management into their systems of scientific carbon emission reduction targets and further applying such system to the overall improvement of ESG performance. Companies can also set their practical scientific carbon emission reduction targets, approaches and plans by considering the industry characteristics and their own situation as well as the international and domestic environment. If there are any questions in this regard, companies could further discuss the relevant questions with their environmental lawyers or consultants.

IV. Conclusion and Suggestions

Faced with the pressure from carbon footprint management, in order to avoid or mitigate the impact of carbon footprint issues on exports or their ESG rating, companies (especially export companies and companies requiring

ESG disclosure and rating) should pay attention to changes in the legislation, standards and policies related to carbon footprint, carry out carbon footprint accounting, and complete carbon footprint accounting as well as certification according to future policies and market demand. If you have any specific questions regarding carbon footprint accounting, carbon reduction targets, approaches and plans, or ESG due diligence, ESG report drafting or the overall improvement of your ESG performance, please contact us via email: ecoenvpro@junhe.com.

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