



Circular Letter No.: 2021.173

Issue Date: 1 September 2021

Application: BEAM Plus EB Version 2.0 Comprehensive Scheme

Effective Date: 1 December 2021

### **EU 2e Carbon Audit Report**

1. The Technical Circular Letter announces the following amendment on the assessment criteria for carbon audit report.
2. The carbon audit or greenhouse gas (GHG) emissions audit report shall be in accordance with one of following credible GHG accounting standards/ guidelines, or equivalent:
  - Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Intuitional Purposes) in Hong Kong, issued by Electrical & Mechanical Services Department (EMSD) and Environmental Protection Department (EPD); or
  - Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition), issued by World Business Council for Sustainable Development and World Resources Institute; or
  - International Organization for Standardisation (ISO) 14064-1 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.
3. The boundary of the GHG accounting and reporting process shall be based on the “physical boundary” of building.
4. The report shall be endorsed by a Qualified Service Provider (QSP) or equivalent (e.g. qualified person recognised by the Carbon Reduction Certificates Scheme under the Type I category). Supporting shall be provided to show the engaged QSP with active qualification status.
5. Approved PA projects: For projects that have already completed PA and have certain assessment approach approved, the Applicant may opt to adopt the same assessment criteria for FA or voluntarily comply with this Technical Circular. For the avoidance of doubt, the Applicant shall provide PA evidences (e.g. extract of the PA report, documents submitted for assessment in PA, etc) in subsequent assessments to support the intention of using the same assessment methodology as in PA.

A handwritten signature in black ink, appearing to be "Ir SK Ho", is written above a horizontal line.

Ir SK Ho  
Chairperson of Standards Sub-committee