



Guiding Presentation on the climate related information disclosure in AMS

Overseas Environmental Cooperation Center, Japan
Kunihiko KOBAYASHI

Situation of Mandatory framework in AMS

	Brunei	Cambodia	Indonesia	Laos PDR	Malaysia	Myanmar	Phillipines	Singapore	Thailand	Vietnam
GHG emission reporting framework	+	-	+(Under the development)	-	+(Under the development)*	-	-	+	+(Under the development)*	+
Information disclosure related with climate change or sustainability	-	-	+	-	+	-	+(Under the development)	+	+	+

+ : Yes - : No

*Currently discussed as part of the draft law, but will be elaborated in future.

Developments in the company level GHG emission reporting framework in AMS



	Brunei	Indonesia
Coverage of the company or sector	all facilities and agents that emit and absorb GHG to report their greenhouse gas data, targeted to commence in 2020	a. energy; b. waste; c. industrial process and product use; d. agriculture; e. forestry; and/or f. other Sectors in accordance with the development of science and technology. Presidential Regulation also mentioned about the sub-sector.
Scope 1	Yes	-
Scope 2	Yes	-
Emission Factor of Scope 1 and 2	Default number of IPCC and Plant Specific	-
Methodology for calculation	Adopt methodology in accordance with the 2006 IPCC Reporting Guidelines, using a template available from BCCS.	IPCC Guideline - Article 10 (6) of Regulation
IT platform for submitting data	To be developed (End of 2023)	Yes/ National Registry System for Climate Change
Linkage of GHG emission reduction	Not found	Yes/ Carbon Trading

Developments in the company level GHG emission reporting framework in AMS

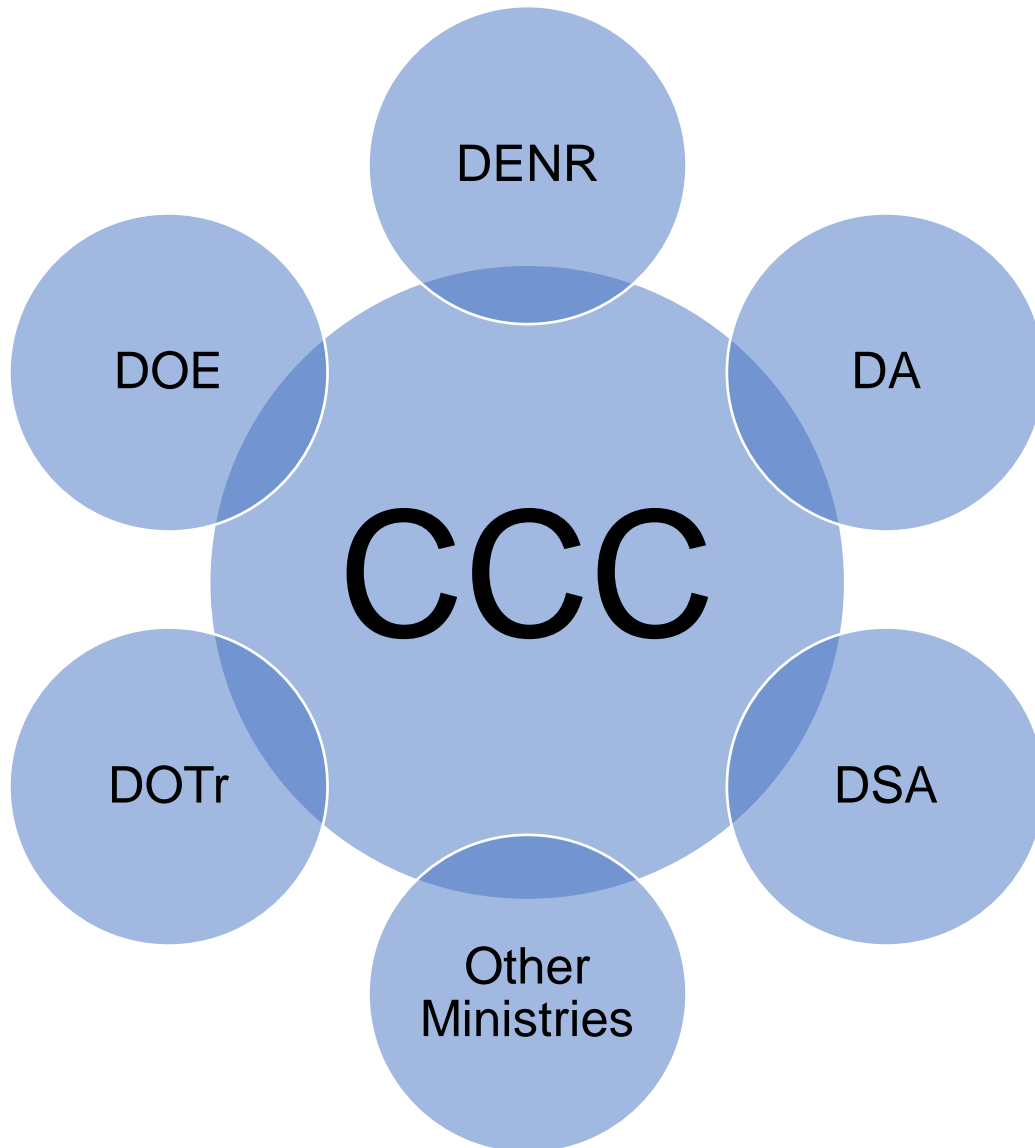


	Singapore	Vietnam
Coverage of the company or sector	All facilities - Manufacturing and manufacturing-related services - Supply of electricity, gas, steam, compressed air and chilled water for air-conditioning - Water supply, and sewage and waste management	Large energy consumers
Scope 1	Yes	Yes
Emission Factor	IPCC default EF and country specific EF	MONRE Decision 2626/QD-BTNMT including Country specific EF for some categories
Scope 2	No	Yes (grid electricity)
Emission Factor	No	Yes (annual grid EF for CDM)
Methodology for calculation	The 2006 IPCC Guidelines	Provisions to be given in Circulars of line ministries (basically 2006 IPCC GL)
Template for reporting	Yes	Simple format in the Decree
IT platform for submitting data	Yes/ Emissions Data Monitoring and Analysis System https://www.edma.gov.sg/SignIn.aspx	To be developed
Linkage of GHG emission reduction	Yes/ Carbon tax	Yes

Developments in the Disclosure of Sustainability-Related Information in AMS

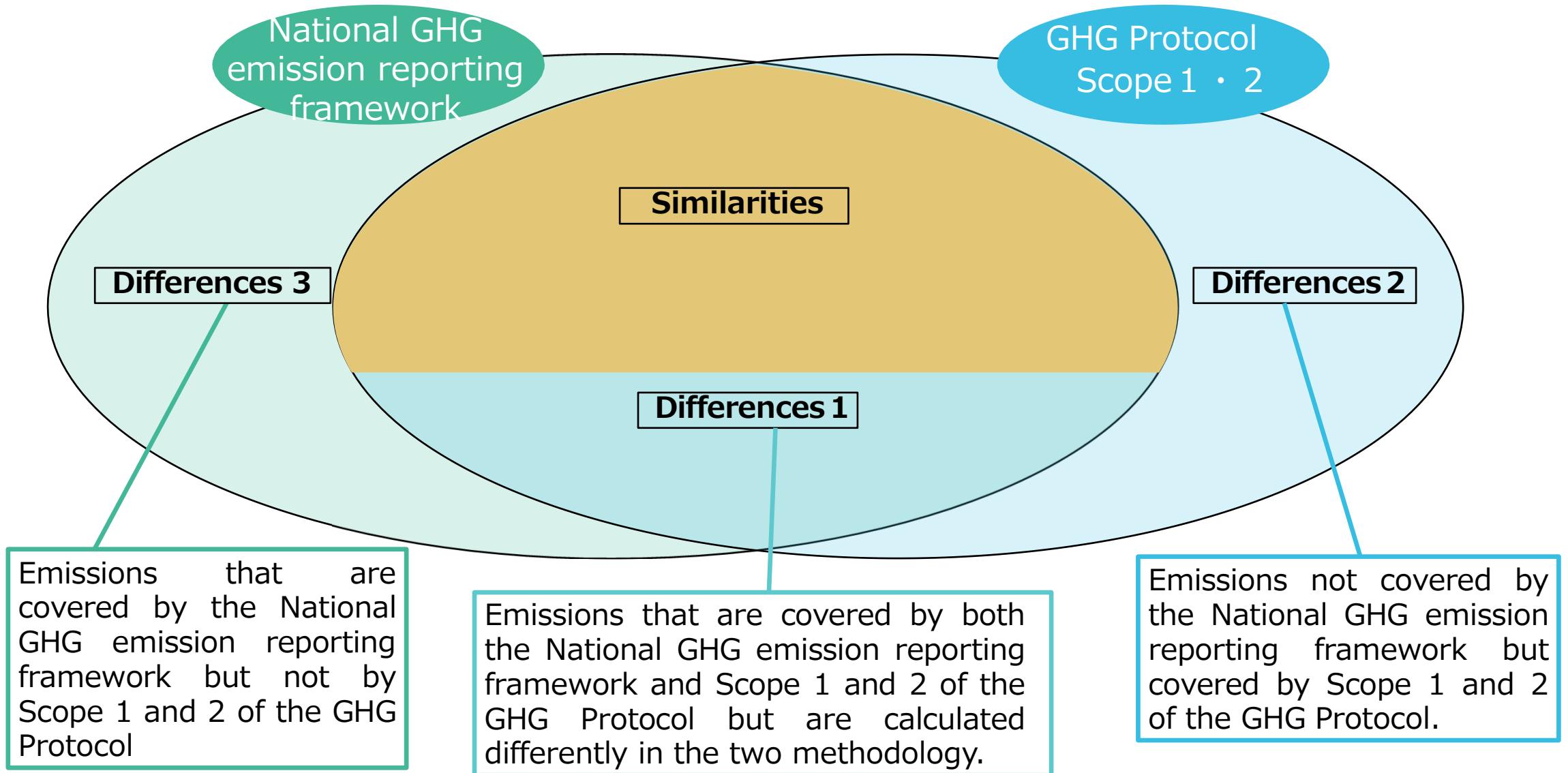
	Indonesia	Malaysia	Philippines	Singapore	Thailand	Vietnam
Covered companies or sectors	Listed Companies	Listed Companies	Publicly Listed Companies	Listed Companies	Listed Companies	Listed Companies
Scope 1 and 2	No	Yes	Yes	Yes	Yes	No
Scope 3	No	No	No	Yes	Yes	No
Methodology for calculation	No	No	No	GHG Protocol or other international Methodology	No	No
IT platform for submitting data	No	Yes Sustainability Reporting Platform	No	Yes SGX ESGenome	Yes	No

Case of the Philippines through PaSTI



- The reporting rate for Scope 1 is 25% in 2019 and 42% in 2020, and for Scope 2 is 25% in 2019 and 44% in 2020, showing a gradual improvement but remaining at a low level.
- Under the coordination of the Climate Change Commission, the relevant ministries are working on technical aspects.

Japanese efforts to consider global standard



[Challenges]

1. Harmonization among GHG emission reporting framework and information disclosure.
2. Addressing technical aspects, such as identifying methodologies for calculating.

[Conclusion]

1. It may be useful that the harmonization of the two streams of greenhouse gas reporting by companies will achieve their respective objectives.



Thank you for your attention.

PaSTI Secretariat / pasti-sec@oecc.or.jp