Regal Hotels
GREEN MEETINGS BY REGAL

Carbon Accounting Methodology

2024 EDITION

Contents

1. Introduction

Regal Hotels believes awareness is the first step toward creating positive environmental impacts. With the Net Zero Carbon Events (NZCE) Pledge launched at COP26 in 2021, and the subsequent introduction of the NZCE Methodology 1st Edition (NZCE Methodology) in 2023, Regal Hotels has developed the Green Meetings by Regal to raise public awareness on the environmental impacts of events, and to inspire all to take collective action for a more sustainable future.

As part of Green Meetings by Regal, events hosted at Regal Hotels will receive a carbon accounting report. The report offers a comprehensive analysis of the event's specific environmental impacts. Our carbon accounting methodology (the Methodology) draws primarily from the NZCE Methodology, adopting core methodological principles, approaches and considerations in measuring event emissions. The following sets out an overview of the NZCE Methodology and deep dives into Regal Methodology's approach, emission categories.

Concurrent with NZCE, Regal Hotels acknowledges methodologies, protocols and standards evolve over time, and that measurement of the full range of event emissions can be challenging. The Methodology is developed to be a starting point to pursue measurement, and will be iteratively improved and updated in subsequent editions, in alignment with evolving NZCE Methodologies.

2. Net Zero Carbon Events Methodology

2.1 Overview

Events create opportunities for human connection and collaboration, but also generate significant greenhouse gas emissions throughout their lifecycle, from planning and preparation, to execution and wrap-up. To address the complexity of challenges for measuring emissions due to lack of data access, lack of cohesion across measurement approaches, complexity of measurement needs across various sources of emissions which involve multiple other sectors, and significant overlaps in terms of influence and control among different entities, NZCE was launched in COP26 in 2021 with its first measurement methodology issued in 2023.

NZCE Methodology uses the GHG Product Life Cycle Accounting and Reporting Standard as a foundation to understand full life cycle of emissions created before, during, and after an event, regardless of the responsibilities of different stakeholders.

2.2 Setting Boundaries

2.2.1 Temporal Boundary

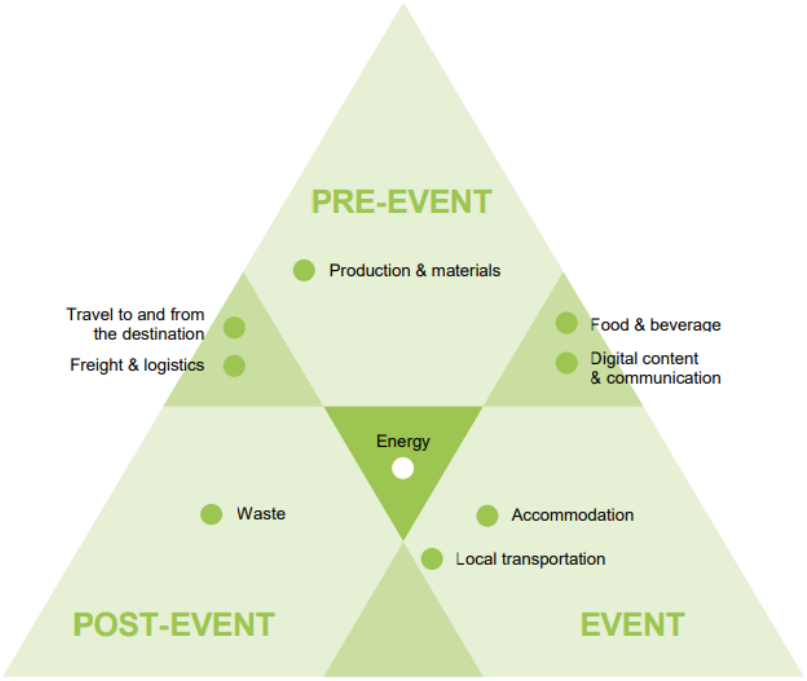
NZCE describes event boundary as temporal, accounting for full life cycle emissions from pre-event, event, and post-event phases. across the entire temporal scope of an event. An event's carbon footprint extends far beyond just the day(s) it takes place, capturing complete environmental impact, rather than focusing only on discrete event days.

2.2.2 Sources and Boundary of Event Emissions

NZCE Methodology covers a total of nine categories of emission activities identified applicable for events.

1. Production and Materials
2. Freight and Logistics
3. Food and Beverage
4. Travel to and from the Destination
5. Local Transportation
6. Accommodation
7. Energy
8. Waste
9. Digital Content and Communication

The nine categories of emission sources are classified based on the temporal boundary below:



Reference: Boundary of an Event Figure from the NZCE Methodology (1st Edition)[1]

2.2.3 Alignment of Methodology to NZCE Action Areas

The NZCE Initiative had structured its roadmap into five Priority Action Areas to provide focus for collaborative actions across the value chain for the industry, The following table outlines how the nine emission categories align with the Priority Action Areas.

NZCE Priority Action Area	**Alignment to Event Emissions Categories**
Action Area 1: Power events efficiently with clean, renewable energy	Energy
Action Area 2: Redesign events to utilise sustainable materials and be waste-free	Production and Materials Waste Digital Content and Communication
Action Area 3: Source food sustainably, and eliminate food waste	Food and Beverage
Action Area 4: Move goods and equipment efficiently and transition to zero emissions logistics	Freight & Logistics
Action Area 5: Work with and influence partners in the travel sector to reduce and mitigate the emissions of travel to events	Local Transport Travel to and from the destination Accommodation

[1] Please refer to page 12 of the NZCE Measurement Methodology 1st Edition December 2023.

3. Methodology Approaches and Considerations

3.1 Three Tiers of Quantification and Progression

The NZCE Methodology introduces a three-tier system to enable a starting point for measuring events, addressing different entity's net zero journey from "beginner" to "advanced".

- Basic – Data quantified using secondary data and proxies; Document assumptions, methods and sources
- Intermediate – Data quantified using primary data and gap filled with initial industry coefficients and proxies; Implement quality checks and system for verification
- Advanced – Data quantified using primary data and gap filled using improved industry coefficients with more coverage; Data validated and/or verified

3.2 Hierarchy of Selection of Emission Factors

The NZCE Methodology recognises that consistency and transparency underscore selection of emission factors. There is no absolute "right" sources and accuracy and representativeness are important to the quantification process of emissions factors. The NZCE Methodology provides emission factor sources based on a hierarchy of: "Highly Recommended"; "Recommended"; "Additional" Emission Factors.

3.3 Assumptions, Coefficients and Proxy data are essential

Primary data is preferred for the accurate measurement of emissions but usage of proxy and secondary data is also recognised, given that capturing primary data for all emission sources is challenging. Wherever organizations are able to make more accurate assumptions under their specific context, those assumptions should be given priority.

3.4 General Premise of Apportionment

Apportionment is a fundamental approach employed in various carbon calculation methodologies. The Hotel Carbon Measurement Initiative (HCMI) methodology is an example where emissions are apportioned based on their respective laundry tonnage when multiple hotels outsource their laundry to the same vendor,.

The need for apportionment in events arises in situations where two or more events take place simultaneously at the same venue, and energy consumption cannot be measured separately for each event. In such cases, apportioning the energy-related emissions becomes a critical component of the carbon accounting process.

By employing apportionment, carbon calculation methodologies can more accurately attribute emissions to the relevant entities or events, even when shared resources or infrastructure are involved. This approach ensures a more robust and equitable accounting of the carbon footprint.

4. Our Approach

4.1 Setting Boundaries

4.1.1 Temporal Boundary

The Methodology references concept of Temporal Boundary from the NZCE Methodology.

4.1.2 Sources and Boundary of Event Emissions

Seven Emission Categories

The Methodology assesses environmental impact of events held at Regal Hotels across multiple key factors. Considering characteristics and capabilities of our hotels, the reports measure seven of the nine emission categories in the NZCE Methodology:

1. Production and Materials
2. Freight and Logistics
3. Food and Beverage
4. Local Transportation
5. Accommodation
6. Energy
7. Waste

Through the reports, guests and event organisers can better understand and track key emission sources, metrics, and demonstrate their commitment in sustainability by opting for lower-carbon options in their next events.

Local Events

While the NZCE Methodology does not prescribe specific geographic boundaries, this methodology focuses on accounting for carbon emissions of local events where the majority of attendees are based in Hong Kong. In the case of international events, the measurement scope of transportation emissions will remain unchanged, focusing solely on local transportation, as we observed international travelers often have multiple engagements at their destination, and collection and apportionment of such emissions can be complex and challenging.

As a hospitality operator, we acknowledge that data collection and accounting for Scope 3 emissions can be complex and not yet a common industry practice. Nevertheless, we are committed to promoting sustainable hospitality among our guests, industry peers, and employees. With greater data availability and transparency over time, we can collectively advance our journey towards net zero emissions. As global reporting frameworks and standards continue to mature, we will consider expanding the scope of this methodology in subsequent versions.

4.1.3 Alignment of Methodology to NZCE Action Areas

Alignment of the Methodology to NZCE Action Areas are as below:

NZCE Priority Action Area	Alignment to Event Emissions Categories
Action Area 1: Power events efficiently with clean, renewable energy	Energy
Action Area 2: Redesign events to utilise sustainable materials and be waste-free	Production and Materials Waste
Action Area 3: Source food sustainably, and eliminate food waste	Food and Beverage
Action Area 4: Move goods and equipment efficiently and transition to zero emissions logistics	Freight & Logistics
Action Area 5: Work with and influence partners in the travel sector to reduce and mitigate the emissions of travel to events	Local Transport Accommodation

4.2 Methodology Approaches and Considerations

The Methodology takes reference from the NZCE Methodology for methodology approaches and considerations, including its guidance in assumptions, coefficients and proxy data, the necessity of apportionment, it's quantification tiers, and the hierarchy of selection of emission factors.

Details of methodological considerations of each emission category can be found at Appendix A.

5. Measuring Event Emissions

5.1 Production and Materials

Introduction

The Production and Materials category encompasses emissions associated with the production and procurement of various event-related materials. This includes venue space design and production elements, such as stands, booths, signage, audio-visual equipment, furniture, promotional materials and merchandise, souvenirs and more. According to the NZCE Methodology, this category can contribute between 2% to 65% of an event's overall emissions.

Data Collected

Primary Data

For all event decorations and materials used, the following data is requested:

- Material composition*
- Material origin*
- Material weight*

Items with an asterisk (*) are mandatory for the preparation and publication of carbon accounting report.

Secondary Data

- Carbon footprint from materials used from similar events
- The Plastic Measurement Methodology for Accommodation Providers by the Global Tourism Plastics Initiative (GTPI)

Emission Factors Sources

The emissions factors are from the latest version of the Department for Environment Food & Rural Affairs (DEFRA) - United Kingdom: Greenhouse Gas Reporting: conversion factors 2023, which is highly recommended by the NZCE Methodology.

Calculations

GHG emissions for each material type = Number of items X Weight of each item (kg) X Emission Factor (CO_2e/kg)

5.2 Freight and Logistics

Introduction

The Freight and Logistics category encompasses emissions associated with the transportation of event-related materials and goods, excluding the transportation of people. This includes emissions generated from global round-trip transportation of materials and supplies from origin points to the venue. This can involve various modes of transport, such as air, sea, rail, and road. According to the NZCE Methodology, this category can contribute between 1% and 10% of an event's overall carbon emissions.

Data Collected

Primary Data

- Vehicle type (Air, Sea, Rail, Road)*
- Vehicle fuel consumption (Petrol, Diesel)
- Round trip distance
- Weight of materials transported*
- Origin of materials being transported*
- Number of trips for transportation

Items with an asterisk (*) are mandatory for the preparation and publication of carbon accounting report.

Secondary Data

- Average freight emissions during an event using a global default or proxy (for example: kgCO2e per event)
- Average freight emissions during a similar event from the organisation, destination, or other event type
- Spend – Average freight emissions using the amount of spend on transport with a spend-based coefficient (for example: kgCO2e/Euro spent on freight)

Emission Factor Sources

The emissions factors are from the latest version of the DEFRA - United Kingdom: Greenhouse Gas Reporting: conversion factors 2023, which provides updated global emission factors and is highly recommended by the NZCE Methodology.

Calculations

Mobile Combustion Emission

GHG emissions for each mode of transport = Distance shipment travelled (km) X Weight of Shipment (kg) X EF (CO2e/kg-km)

Upstream or Well-to-tank (WTT) Emission

GHG emissions for each mode of transport = Distance shipment travelled (km) X Weight of Shipment (kg) X Upstream EF (CO2e/kg-km)

5.3 Food and Beverage

Introduction

The Food and Beverage category encompasses emissions associated with meals, food or beverage items and ingredients used in the production of an event. Meals refer to dishes served, and can be a combination of different food and beverage items and ingredients. Food and beverage items refer to those that can be consumed as is, for example, bread; whereas ingredients are those that are used to create food and beverage items, for example: flour. According to the NZCE Methodology, this category can contribute between 5% and 75% of an event's overall emissions.

Data Collected

To calculate the carbon footprint for this category, primary data is drawn from Regal Hotels' Operation team record of the specific types and quantities of food ingredients purchased/used for the event, this involves separating the ingredients into their respective ingredient level categories and measuring the weight of each ingredient used. Regal Hotels would require the Operation team to measure the total weight of all food ingredients consumed during the event. This data is crucial for calculating the emissions associated with the Food & Beverage items.

Primary Data

Referencing the NZCE Methodology, the use of item-level emission factors is encouraged as to strike an acceptable balance of detail. Wherever ingredients are known, ingredient-level should be used.

- Food and beverage item used*
- Weight of food and beverage item used*

Items with an asterisk (*) are mandatory for the preparation and publication of carbon accounting report.

Emission Factor Sources

The emissions factors are from The Cool Food Pledge Calculator, which provides updated global emission factors and is highly recommended by the NZCE Methodology. Should emission factors be not available, the latest version of DEFRA - United Kingdom: Greenhouse Gas Reporting: conversion factors 2023, another reference source from the NZCE Methodology would be used.

Calculations

GHG emissions = Total weight of food and beverage item or ingredient (kg/l) X EF
(CO2e/food or beverage item)

5.4 Local Transportation

Introduction

The Local Transportation category encompasses emissions associated with participants' travelling to and from event venues. This includes the measurement of travel distances for all event participants, including attendees, event staff, and venue personnel. Various travel modes taken by participants, such as public and private vehicles, or ride-sharing would be covered. Whenever data is available, upstream or Well-to-tank (WTT) emissions associated with production and transportation of fuels used in vehicles would also be accounted for a more comprehensive understanding local transportation emissions.

Data Collected

Regal Hotels calculates estimated distance travelled via different transportation modes based on travelled distance provided by the event organiser, participants and hotel operations team.

Primary Data

- Travel origin*
- Mode of transport*
- Distance travelled
- Fuel used
- Fuel usage amount
- Carpooling

Items with an asterisk (*) are mandatory for the preparation and publication of carbon accounting report.

Secondary Data

- Carbon footprint of local transportation from a similar event as a proxy

Assumptions

The below assumptions would be adopted unless otherwise documented.

- All attendees travel round-trips
- All attendees attend the event only once a day
- A carpooling factor of 1.5 would be used if carpooling data is not available

Emission Factor Sources

Majority of the emissions factors from the latest version of DEFRA - United Kingdom: Greenhouse Gas Reporting: conversion factors, which provides updated global emission factors and is highly recommended by NZCE. Emission factors for minibus, which is not available in DEFRA, is referenced from Hong Kong Environmental Protection Department's EMFAC-HK Vehicle Emission Calculator. Emission factors for MTR is referenced from MTR's Sustainable Finance Report 2022.

Calculations

Mobile Combustion

GHG emissions = Distance travelled (km) X EF (kgCO2e/km)

GHG emissions = Mobile fuel consumed (kg) x EF (CO_2e/kg)

Upstream Emissions

GHG emissions = Distance travelled (km) X Upstream EF (CO2e/km)

GHG emissions = Mobile fuel consumed (kg) X Upstream EF (CO2e/kg)

5.5 Accommodation

Introduction

The Accommodation category encompasses emissions associated with hotel stays by event attendees, including exhibitors and sponsors. As in the NZCE Methodology, this Methodology is also built on existing hotel industry's methodologies such as the HCMI, Cornell Hotel Sustainability Benchmarking Index and Hotel Footprinting Tool to quantify emissions. According to the NZCE Methodology, depending on the event's scale and nature, this category can contribute up to 20% of the event's overall emissions.

Data Required

Primary Data

- Number of rooms nights

Assumptions

With reference to the NZCE Methodology, if accommodation is involved but the number of room nights or day(s) of event attendance is not available, below assumptions would be adopted for estimation of room nights:

- Exhibition – 1 day for a visitor
- Incentive or Meeting – Entire length of event
- Other – Assumptions based on common industry practice

Emission Factor Sources

The emissions factors used are from the latest Hotel Footprint Tool by HCMI to determine the most appropriate carbon coefficient per room night.

Calculations

The calculation of carbon emissions per room night is conducted by the latest Hotel Footprint Tool by HCMI.

5.6 Energy

Introduction

The Energy category encompasses the measurement of energy consumed to provide power and heating for the event. According to the NZCE Methodology, this category typically accounts for between 1% to 13% of an event's overall emissions.

Data Required

Regal Hotels recognises the importance of accurate measurement of energy consumption at event venues, despite the absence of sub-meters installed on our premises. To address this challenge, the Methodology referenced NZCE Methodology's quantification and progression tiers, and more granular and primary data will prevail in the carbon accounting process.

Primary Data

- Meter readings on purchased electricity consumption
- Meter readings on purchased towngas consumption

Secondary Data

- Utility bills on purchased electricity from the previous financial year
- Venue size (including any additional hotel space occupied)

Emission Factor Sources

Data sources on a national or regional level, are recommended by the NZCE Methodology. Therefore emission factors used are adapted from local utility suppliers' ESG reports. These emission factors support event carbon accounting within the context of Hong Kong, and ensure a meaningful assessment of the event's environmental impact.

Calculations

Electricity and Towngas

Estimated Energy Consumption = %Area used x %Number of days/hours of event x Energy recorded

GHG emissions = Amount of total electricity consumed (kWh) X EF (KgCO2e/kWh) + (Optional) Amount of upstream electricity consumed (kWh) X Upstream EF (kgCO2e/kWh)

GHG emissions = Amount of total Towngas consumed (unit) X EF (KgCO2e/ unit) + (Optional) Amount of upstream Towngas consumed (unit) X Upstream EF (kgCO2e/unit)

5.7 Waste

Introduction

The Waste category encompasses emissions associated with disposal of waste in landfills, recycling, incineration and composting of waste as well as wastewater discharge. According to the NZCE Methodology, this category contributes between 0.5% - 7% of the event's overall carbon emission.

Data Required

Solid Waste

Primary Data

- Waste by weight of each material type and disposal method*

Items with an asterisk (*) are mandatory for the preparation and publication of carbon accounting report.

Secondary Data

- Waste data from the previous financial year
- Venue size (including any additional hotel space occupied)

Wastewater

Wastewater in Hong Kong are treated by the Drainage Services Department, where emissions are generated due to electricity used for sewage processing. According to the Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong, sewage emissions are determined according to the purpose of water used. For catering services, it is assumed that 70% of the fresh water consumed will entered the sewage system.

Regal Hotels recognises the importance of accurate measurement of resources consumption at event venues, despite the absence of sub-meters installed on our premises. To address this challenge, the Methodology referenced NZCE Methodology's quantification and progression tiers, and more granular and primary data will prevail in the carbon accounting process.

Primary Data

- Meter readings on fresh water consumption

Secondary Data

- Utility bills on freshwater consumption from the previous financial year
- Venue size (including any additional hotel space occupied)

Assumptions

- Events come with catering services unless otherwise stated.

Emission Factor Sources

Waste

The emissions factors used are from the latest DEFRA - United Kingdom: Greenhouse Gas Reporting: conversion factors, which provides updated global emission factors and is highly recommended by NZCE.

Wastewater

The emissions factors used for water usage are from the Drainage Services Department's Sustainability Report.

Calculations

Waste

GHG emission of waste = Estimated weight of waste for each material type and disposal method x EF for that material type and disposal method (KgCO2e/unit)

Wastewater

The water usage when estimated from a portion of the monthly venue usage is:
Fresh water usage = (Monthly usage / m² of venue) x m² used / days of month x number of days used

GHG emission of wastewater = Fresh water usage x 0.7 x EF

6. Appendices

Appendix A: NZCE Measurement Methodology Index

The following table indicates the location of relevant NZCE methodology guidance in Regal Hotels Green Meetings by Regal Carbon Accounting Methodology (2024 Edition).

Statement of Use Regal Hotels is taking reference from NZCE Measurement Methodology (1st Edition December 2023) for its Regal Hotels Green Meetings by Regal Carbon Accounting Methodology (2024 Edition)

Emission Source Category and Description	Section/ Statement	Measurement Considerations	Emission Factor Sources	Emission Factor Hierarchy Tier
1. Production and Materials				
Emission Sources		**Intermediate** Move to the intermediate tier by collecting weight/volume/cost of event materials such as banners, signage, stands, etc. and by calculating emissions using relevant emission factors as prescribed above. Also use common industry practices and	Department for Environment Food & Rural Affairs (DEFRA) - United Kingdom: Greenhouse Gas Reporting: conversion factors 2023[2]	**Highly Recommended**
Emissions from extraction and production associated with production materials. Also known as embodied carbon.	**5.1 Production and Materials** Organizers should account for all items and materials directly under their control that are either purchased or leased by them, including carpet, signage and feature spaces.			

2 Please refer to latest version of Conversion factors: Condensed set (for most users) on United Kingdom's Department for Environment Food & Rural Affairs' website (https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023)

Emission Source Category and Description	Section/ Statement	Measurement Considerations	Emission Factor Sources	Emission Factor Hierarchy Tier
		databases to apportion the emissions to account for any reuses of materials. Use industry coefficients and databases to calculate emissions for any remaining material types.		
2. Freight and Logistics				
Logistics Activity		**Intermediate** Start collecting primary data from logistic partners, carriers, and suppliers to get actual distance, fuel consumption, or transportation data. Use initial industry coefficients and assumptions to estimate.	Department for Environment Food & Rural Affairs (DEFRA) - United Kingdom: Greenhouse Gas Reporting: conversion factors 2023[7]	**Highly Recommended**
Pre-event: Vehicles used in the transportation and logistics of goods and materials for the event	**5.2 Freight and Logistics** Emissions from fuel usage or distance travelled by onsite logistic vehicles such as forklifts are generally very small but may be included if material. Therefore, materiality should be assessed for such onsite logistics vehicles.			
Post-event: Vehicles used in the transportation and logistics of goods and materials after the event				
Emission Sources				
Combustion of fuels in the transport of all materials and items used at an event.	**5.2 Freight and Logistics** Data, if available, would be included in the carbon accounting process.			
Upstream or WTT emissions associated with the production and transportation of fuels used in vehicles				

Emission Source Category and Description	Section/ Statement	Measurement Considerations	Emission Factor Sources	Emission Factor Hierarchy Tier
3. Food and Beverage				
F&B Activity		**Advanced** Measure F&B emissions based on ingredient-based emission factors	The Cool Food Pledge Calculator[3]	**Highly Recommended**
F&B catering directly organised or purchased for the event by the organiser or exhibitor	**5.3 Food and Beverage**			
Lunch/Dinner/Cocktail organised post-event (or outside of event duration) for VIP guests etc	**5.3 Food and Beverage** Depending on the nature of each event, data, if available, would be included in the carbon accounting process.			
Emission Source				
Upstream emissions from extraction, production and transportation involved with F&B items before it reaches the event or end consumer (embodied carbon)	**5.3 Food and Beverage** Data, if available, would be included in the carbon accounting process.			

3 Please refer to the Cool Food Pledge Calculator on World Resources Institute's website (https://www.wri.org/research/tracking-progress-toward-cool-food-pledge)

<table>
<tr><th>Emission Source Category and Description</th><th>Section/ Statement</th><th>Measurement Considerations</th><th>Emission Factor Sources</th><th>Emission Factor Hierarchy Tier</th></tr>
<tr><td colspan="5">4. Travel to and from the Destination</td></tr>
<tr><td colspan="5">Not applicable to Regal Hotels Green Meetings by Regal Carbon Accounting Methodology (2024 Edition). The current Edition focuses on providing carbon accounting services to local events. Regal Hotels may consider expanding measurement scope as industry standards and readiness evolve.</td></tr>
<tr><td colspan="5">5. Local transportation</td></tr>
<tr><td colspan="2">Mode of Transport</td><td rowspan="8">Intermediate
Gather more reliable primary data from registration forms on attendee travel distances, modes, and origins. Industry coefficients may also be used to understand average emissions from attendee travel, based on a similar event profile. Rely on implementing digital platforms to register and capture source data directly on attendees travel information.</td><td rowspan="2">Department for Environment Food & Rural Affairs (DEFRA) - United Kingdom: Greenhouse Gas Reporting: conversion factors 2023[7]</td><td rowspan="2">Highly Recommended</td></tr>
<tr><td>Land Transport</td><td>5.4 Local Transportation</td></tr>
<tr><td colspan="2">Emission Source</td></tr>
<tr><td>Combustion of fuels used to power the vehicles and conveyance (mobile combustion)</td><td rowspan="2">5.4 Local Transportation
Data, if available, would be included in the carbon accounting process.</td><td rowspan="2">Recommended</td></tr>
<tr><td>Upstream or WTT emissions associated with the production and transportation of fuels used in vehicles.</td><td>Latest version of MTR Sustainable Finance Report[4]</td></tr>
<tr><td colspan="2">Transportation Activity</td><td rowspan="2">Hong Kong Environmental Protection Department’s EMFAC-HK Version 4.x Vehicle Emission Model</td><td rowspan="2">Recommended</td></tr>
<tr><td>Local transportation to travel between venue and hotel and/or venue and airport or railway station</td><td>5.4 Local Transportation</td></tr>
</table>

4 Please refer to latest version of Sustainable Finance Report on MTR Corporation’s website (https://www.mtr.com.hk/sustainability/en/financial-sustainability.html)

Emission Source Category and Description	Section/ Statement	Measurement Considerations	Emission Factor Sources	Emission Factor Hierarchy Tier
6. Accommodation				
Emissions from hotel's energy use as a result of attendee's stay (Scope 1 and 2 of hotel)	**5.5 Accommodation**	**Basic** Estimate emissions from hotel stays using HFT based on estimated number of room nights.	Greenview's Hotel Footprint Tool[5]	**Highly Recommended**
Emissions from hotel's outsourced laundry (Scope 3 of hotel)	Regal Hotels Green Meetings by Regal Carbon Accounting Methodology (2024 Edition) focuses on providing carbon accounting services to local events. The demand for outsourced laundry at Regal Hotels' local events is uncommon thus emissions are excluded.			
7. Energy				
Energy Activity		**Basic** Calculate the emission from electricity using venue-specific data with an estimated apportionment to the event.	Latest version of CLP Group Sustainability Report[6] Latest version of The Hongkong Electric Company's Sustainability Report[7] Latest version of The Hong Kong and China Gas Company's ESG Report[8]	**Recommended**
Energy used at event venues	**5.6 Energy**			
Energy used at an off-site event different than the venue (non-hotel)	**5.6 Energy** Data, if available, would be included in the carbon accounting process.			

5 Please refer to Greenview's Hotel Footprinting Tool (https://www.hotelfootprints.org/)

6 Please refer to the latest version of Sustainability Report on CLP Group's website (https://sustainability.clpgroup.com/en/2023/)

7 Please refer to the latest version of Sustainability Report on Hongkong Electric Company's website (https://www.hkelectric.com/en/sustainability/sustainability-reports)

8 Please refer to ESG reports on The Hong Kong and China Gas Company Limited's website (https://www.towngas.com/en/ESG/ESG-Report-Updates/ESG-Reports)

Emission Source Category and Description	Section/ Statement	Measurement Considerations	Emission Factor Sources	Emission Factor Hierarchy Tier
Energy used at an off-site event different than the venue (hotel)	**5.6 Energy** Regal Hotels acknowledges that provision of energy used at other hotel venues is a complex process. Data, if available, would be included in the carbon accounting process.	*Please refer to the previous page for details.*	*Please refer to the previous page for details.*	*Please refer to the previous page for details.*
Emission Source				
Stationary combustion of fuels such as diesel, natural gas, propane, etc.	**5.6 Energy** Regal Hotels Green Meetings by Regal Carbon Accounting Methodology (2024 Edition) takes into account consumption of towngas and purchased electricity, which constitute more than 90% of energy consumption in our hotels' daily operations. Combustion of other fuels (i.e. diesel for generators) and consumption of refrigerants, show less significance and thus are not covered in this Edition. Upstream data, if available, would be included in the carbon accounting process.			
Purchased electricity, heating, or cooling (including RECs or EACs)				
Refrigerants				
Upstream energy used for extraction, generation, transportation and distribution of fuels and electricity before reaching the end consumer				

Emission Source Category and Description	Section/ Statement	Measurement Considerations	Emission Factor Sources	Emission Factor Hierarchy Tier
8. Waste				
Emission Source		**Basic** Estimate emissions from waste generated at an event, using primary data wherever possible and using proxies to fill gaps and to determine the split of % landfilled and % diverted. Focus on events that are more likely to generate waste, such as food shows, etc.	Department for Environment Food & Rural Affairs (DEFRA) - United Kingdom: Greenhouse Gas Reporting: conversion factors 2023[7]	**Highly Recommended**
Emissions from collection, transportation, and disposal of all types of waste	**5.7 Waste**			
Emissions from treatment of wastewater	**5.7 Waste**		Latest version of Hong Kong Drainage Services Department's Sustainability Report[9]	**Recommended**
9. Digital Content and Communication				
Not applicable to Regal Hotels Green Meetings by Regal Carbon Accounting Methodology (2024 Edition). Regal Hotels acknowledges emissions from digital content and communication proposed by NZCE Measurement Methodology (1st Edition December 2023), such as lifecycle emissions of computers, number of search engine queries and emails and cloud usage and emission data, are complicated for guests to source and quantify, thus this emission category is excluded from Regal Hotels Green Meetings by Regal Carbon Accounting Methodology (2024 Edition).				

9 Please refer to the sustainability reports on Hong Kong Drainage Services Department's website (https://www.dsd.gov.hk/EN/Publicity_and_Publications/Publicity/DSD_Sustainability_Reports/index.html)

Appendix B: Key Terminology

Apportionment

Apportionment in this methodology refers to an inherent approach to any carbon calculation methodologies. This approach becomes relevant when products or services and resulting emissions are shared between multiple stakeholders, for example, in the case of two events taking place in parallel in the same exhibition hall where energy cannot be measured separately or when two events share trucks for the logistics connected to their events. In these cases, emissions need to be attributed to each event/ stakeholder and determining assumptions of apportionment becomes necessary.

Coefficients/ Proxy data

Coefficients and proxy data are essential tools for emissions measurement and estimation, especially when direct measurements are impractical or historical data is limited. These data points are usually based on studies and analysis of available related data. Coefficients/ Proxy data can be used in place of primary data if not available. However, especially for emissions measurement, primary data is preferred and should be used whenever possible.

Emissions Factors

There are several greenhouse gases (GHGs) that have a warming effect on the planet when emitted, such as Carbon Dioxide (CO2), Methane (CH4), and Nitrous Oxide (N20), are converted into their ‘equivalent’ amount of carbon dioxide equivalent emissions (CO2e).

Net Zero

Net zero refers to a balance between man-made greenhouse gas (GHG) emissions and their removal from the atmosphere. To achieve this balance, GHG emissions must be reduced, and the non-avoided ones must be compensated or “neutralised” through the use of long-term carbon capture solutions.

Embodied Carbon

"Embodied carbon" refers to the carbon emissions result from the energy used to extract, refine, process, transport, and manufacture a material or product. It is typically measured from the beginning of the production process to either the factory (gate), of use (site), or the end of the product's life cycle (grave). The embodied carbon footprint represents the total amount of carbon (CO2 or CO2e emissions) generated during the production of a material or product. This methodology follows the guidance provided by NZCE in Life Cycle Assessment and adopts the Cradle-to-grave approach for embodied carbon. This includes stages of material acquisition, production, distribution and storage, use and the end-of-life