

Annex A

1. Enhancements to SEFR

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| <p>Emission factors for cleaning services, security services, and professional services</p> | <p>As organisations in Singapore work to improve Scope 3 emissions reporting, using existing proxy data from international sources may not be ideal given their limited local specificity.</p> <p>SEFR will publish the 3 new emission factors. This required the team from A*STAR Singapore Institute of Manufacturing Technology (A*STAR SIMTech) to develop a methodology that adapts international carbon accounting methods to Singapore's context using a ground-up life cycle assessment (LCA) approach.</p> <p>SEFR collected data from local businesses to understand their operations and calculate market-average emissions with data transparency. This will contribute toward more representative and comparable Scope 3 reporting across Singapore's business community. These new emission factors data will be published by 31 Dec 2025.</p> <p>The development of these 3 new emission factors is driven by the voluntary data contributions from Singapore organisations from these sectors.</p> |
| <p>Emissions factors for info-communications technology (ICT)</p> | <p>While ICT sector emissions form a relatively small part of global emissions, the government is actively taking measures and working with the industry and academia to ensure sustainable growth of the ICT sector. The Infocomm Media Development Authority (IMDA) is working with partners to drive energy efficiency and reduce greenhouse gas emissions from digital infrastructures and in particular, data centres (DC).</p> <p>IMDA, together with the National University of Singapore's Energy Studies Institute (NUS-ESI), has analysed the drivers for emissions by cloud services and data centres, with a view to enabling more standardised calculations of their carbon footprints.</p> <p>This allows companies to be able to measure and track the carbon footprint from such services, based on their consumption patterns and standardised metrics.</p> <p>More details on this initiative will be released in early 2026.</p> |
| <p>Emission factors for specific products and services</p> | <p>SBF and the World Business Council for Sustainable Development (WBCSD) signed a memorandum of understanding in May 2025 to enable any company to list high-quality product carbon footprint (PCF) data of its goods and services in conformance with the globally recognised Partnership for Carbon Transparency (PACT) methodology.</p> |

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| | <p>The listing of PCF data through SEFR will enable procurers access to trusted data for more convenient and accurate Scope 3 reporting and better-informed decision-making. Suppliers will be able to showcase their products or services' green credentials.</p> <p>This will go live by early 2026.</p> |
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2. Organisations Contributing to SEFR

SEFR sincerely acknowledges and thanks the voluntary contribution of the following organisations for the development of new emission factors.

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| Aeterni.eco | Institute of Singapore Chartered Accountants (ISCA) |
| AETOS Holdings Pte Ltd | ISEMS Pte Ltd |
| Allen and Gledhill LLP | ISS Facility Services Private Limited |
| APRO Asian Protection Pte Ltd | KPMG Singapore |
| BDO Singapore | Mainguard Security Services (S) Pte Ltd |
| CBM Pte Ltd | Master Clean Facility Services Pte Ltd |
| Certis CISCO Security Pte Ltd | PwC Singapore |
| Chye Thiam Maintenance Pte Ltd | Re Sustainability Limited |
| CLA Global TS | RSM Singapore |
| Clean Solutions Pte Ltd | Sands Global Pte Ltd |
| CPG Corporation | Security Association Singapore (SAS) |
| Deloitte & Touche | Singapore Academy of Law (SAL) |
| Dentons Rodyk & Davidson LLP | Singapore Management University |
| Deva Preservation Services Pvt Ltd | Sun City Maintenance Pte Ltd |
| Drew & Napier LLC | UEMS Solutions Pte Ltd |
| Environmental Management Association of Singapore (EMAS) | William Secure Solutions Pte. Ltd. |
| Gold Dust General Cleaners & M&E Services Private Limited | WongPartnership LLP |