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2024/25「 碳中和進展與挑戰」業界調查

2024/25 Industry Survey on Carbon Neutrality Progress and Challenges

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香港生產力促進局（生產力局）與香港城市大學能源及環境學院於 2022/23 年度首次展開「碳中和進展與挑戰」業界調查，並獲得了積極回應。 考慮到業界對環境、社會及管治日益增強的關注、不斷變化的環境和嶄新的減碳策略，新一輪業界調查已在 2024/25 年進行，以持續追蹤本地企業在碳中和轉型上的最新進展與面臨的挑戰。針對工商界及建築物相關業界（包括大型企業／機構及中小企），於 2024/25 年度進行調查，共獲得 126 間企業／機構回覆，當中 49% 為中小企業，51% 為大型企業或機構。

調查結果如下：

受訪企業／機構的碳中和現況

- 62% 表示不熟悉「碳中和」概念，與 2022/23 年的調查結果對比，整體認知已提升 10%。
- 52% 未曾進行過碳審計及沒有定期評估其溫室氣體排放，與 2022/23 年的調查結果對比，下跌了 14%。
- 78% 尚未就實踐碳中和訂立完整目標，比 2022/23 年度的調查結果略有改善，下降了 4%。在其餘 22% 已訂立目標的企業／機構當中，少於一半在設定目標時有參考國際標準或涵蓋所有範圍三供應鏈的碳排放。

與 2022/23 年度調查相比，業界在碳中和意識方面有逐步提升，企業對碳中和的認識有所加深，並開始正視低碳轉型，將認知轉化為行動。與此同時，隨著企業對碳中和的要求掌握加深，以及面臨新的可持續發展合規性和外部供應鏈壓力，67% 的受訪企業坦言缺乏充足資源來實施碳中和措施。

當前，企業面臨更多與可持續發展相關的硬性要求，包括歐盟的企業可持續發展報告指令(CSRD)、碳邊境調整機制(CBAM)，以及香港交易所已經要求上市公司披露範圍三的碳排放數據等。 雖然以上要求對香港企業未必有直接影響，但香港作為國際窗口，面向國際市場及客戶，合規要求會由國際客戶透過供應鏈管理帶來全新挑戰。在層層遞進的壓力下，香港企業將會受到間接影響，必須提升碳管理能力，才能應對來自上下游的雙重挑戰。

影響企業／機構制訂碳中和目標與減碳措施的因素

已訂立 / 正在訂立目標的企業／機構所指出的驅動因素包括：

- 89% 認為能夠提升品牌形象、名聲及競爭力，是推動訂立目標的主要原因
- 65% 為滿足客戶要求

尚未訂立目標的企業／機構中超過 80%指出的缺乏目標設定的因素包括：

- 礙於缺乏外部支持
- 因相關意識或認知不足

企業／機構邁向碳中和的三大挑戰

超過 80%的企業認為推進減碳措施的主要障礙包括：

- 較高的財務資本需求
- 低碳的作業模式成本較高
- 缺乏評估的技術知識、專業技術專長、以及可靠且負擔得起的低碳技術

此外，超過一半的受訪企業曾主動要求提供，或作爲供應商被要求提供，與生產相關的碳管理信息，當中 70% 涉及歐盟的碳邊境調整機制和範圍三碳排放核算。在製造業和進出口行業中，逾半的受訪者表示碳關稅與其營運密切相關。這再次驗證了國際可持續發展合規性及供應鏈減碳期望的日益加強，本地企業，尤其是具有出海業務或計劃的企業，必須提升碳管理能力以應對趨勢。

企業／機構對實現碳中和的需求

- 資金／資助支援：企業需要更多的資金和資助來支持其碳中和轉型計劃。
- 技術支援：
    - 評估方法及工具（例如範圍 3 及產品碳足跡）（94%）
    - 綠色技術（例如新能源及碳捕獲技術）（63%）
    - 外部支援及顧問服務（48%）
    - 培訓（45%）

  在技術層面，企業需要方法和工具來進行範圍三及產品碳足跡評估。此外，綠色科技的應用，例如新能源和碳捕獲技術、外部顧問服務以及相關培訓，也是企業所需的資源，以支持更有效地實施碳中和策略。

生產力局以諮詢及先進綠色科技、未來人才培訓及特區政府資助計劃等，全力支持傳統產業升級轉型、培育壯大新興產業、助力發展未來產業，打造香港的新質生產力。生產力局會繼續度身訂造減碳方案和綠色技術，將幫助業界在邁向碳中和及低碳轉型的道路上取得更大進展。

2024/25「碳中和進展與挑戰」業界調查

2024/25 Industry Survey on Carbon Neutrality Progress and Challenges

The Hong Kong Productivity Council (HKPC), in collaboration with the School of Energy and Environment of the City University of Hong Kong, conducted its inaugural industry survey on "Carbon Neutrality Progress and Challenges" in 2022/23, which received positive responses from the industry. Considering the growing focus on Environmental, Social, and Governance (ESG) issues, evolving regulatory landscape and the new carbon reduction strategies, a new round of surveys was conducted to track the latest status and progress of businesses in 2024/25. Targeting the commercial and construction-related sectors, the 2024/25 survey received responses from 126 companies/institutions, with 49% being SMEs and 51% being large enterprises or institutions.

The survey results are outlined below:

Respondents' Current State in Carbon Neutrality

- 62% of respondents indicated they were not familiar with the concept of carbon neutrality. Compared to the 2022/23 survey results, overall awareness has improved by 10%.
- 52% had never conducted a carbon audit or regularly assessed their greenhouse gas emissions. This represents a 14% decrease compared to the 2022/23 survey results.
- 78% have not yet set comprehensive carbon neutrality goals, showing a slight improvement (4% decrease) from the 2022/23 survey. Among the remaining 22% that have set targets, fewer than half referenced international standards or included Scope 3 / supply chain emissions when setting their targets.

Compared to the 2022/23 survey findings, there is a rise in carbon neutrality awareness. Local enterprises have developed a deeper understanding of carbon neutrality and have begun taking concrete actions to facilitate low-carbon transition by converting knowledge into practice. However, as companies deepen their understanding of carbon neutrality requirements and face new sustainability compliance demands and external supply chain pressures, 67% of surveyed enterprises suggested that there was a lack of sufficient resources to implement carbon reduction initiatives.

Currently, businesses face increasingly stringent sustainability-related regulatory requirements, including the EU's Corporate Sustainability Reporting Directive (CSRD), the Carbon Border Adjustment Mechanism (CBAM), and the Hong Kong Exchange's mandate for listed companies to disclose Scope 3 emissions data. While these requirements may not directly apply to all Hong Kong enterprises, the city's role as an international gateway—serving global markets and clients—means compliance demands imposed by international clients through supply chain management present new challenges. Under this cascading pressure, Hong Kong businesses will experience indirect impacts and must strengthen their carbon management capabilities to navigate dual challenges from both upstream and downstream supply chains.

Factors that Affect Organisations to Set Carbon Neutrality Targets and Implement Carbon Reduction Measures

Drivers indicated by corporations/organisations that have set or are in the process of setting targets are:

- 89% believed that improving brand image, reputation and competitiveness are the main reasons for setting targets
- 65% for meeting client's requirements

Factors behind the lack of target-setting indicated by more than 80% organisations that have not set targets are:

- Lack of external support
- Insufficient awareness or knowledge

Three Major Challenges They Face in Moving Towards Carbon Neutrality

- High financial capital requirements
- Lack of price incentives to shift from carbon intensive business models
- Lack of technical knowledge on assessment, professional expertise, and reliable & affordable low-carbon technologies

Additionally, over half of the surveyed organisations have either proactively requested or, as suppliers, been asked to provide production-related carbon management information. Among these, 70% are associated with the EU's Carbon Border Adjustment Mechanism (CBAM) and Scope 3 carbon emissions accounting. In the manufacturing and import/export sectors, more than half of the respondents indicated that carbon tariffs are highly relevant to their exported products. This reflects the challenges businesses face in meeting sustainability compliance requirements and the growing demands from external supply chains. These findings reaffirm the growing emphasis on global sustainability compliance and supply chain decarbonisation expectations. Local enterprises - particularly those with existing overseas operations or expansion plans - must enhance their carbon management capabilities to effectively respond to these emerging trends.

Needs of Organisations in Achieving Carbon Neutrality

- Financial/funding support
- Technical support
    - Assessment Methods and Tools (e.g., Scope 3 and Product Carbon Footprint) (94%)
    - Green Technologies (e.g., New Energy and Carbon Capture) (63%)
    - External Support & Consultancy Services (48%)
    - Trainings (45%)

  Organisations require support in methodologies and tools for conducting Scope 3 and product carbon footprint assessments. Additionally, resources such as the application of green technologies (e.g., new energy and carbon capture), external consultancy services, and relevant training are essential to help businesses more effectively implement carbon reduction strategies.

HKPC is committed to supporting traditional industries in production upgrade and transformation. It aims to foster the growth of emerging industries and facilitate the development of future-oriented industries through advisory services, advanced green technologies, future talent development programmes, and funding schemes under the HKSAR Government. These initiatives aim to cultivate Hong Kong's new productive forces. Moving forward, HKPC will continue to provide tailored carbon reduction solutions and green technologies to help industries achieve greater progress toward carbon neutrality and low-carbon transformation.