intertek

sustainability

Intertek has a history of working with organizations at their operational levels to assess their ESG performance, validate their ESG claims, and provide a holistic view of their business.

Intertek supports all elements of business operations, from compliance testing and social compliance audits, to life cycle analysis and greenhouse gas calculations. Intertek stands apart and brings this knowledge and advantage beyond just data calculations and validation. We truly help companies understand their business risks, set targets, and report accurate information.



Intertek's Sustainability services



AGENDA

ESG vs Sustainability vs Environmental. What are their difference? 環境、社會與治理 vs 可持續發展/永續性 vs 環境保護 - 有什麼區別?

Why sustainability is important and the current market trends in sustainability 為什麼永續性重要以及永續性在當前市場的趨勢

Case Study on toys brands & retailers about their sustainability goals and programs 玩具品牌與零售商其永續性目標和計劃的案例研究

Questions & Answers 問答環節

Sustainable Development Goals (SDG) – Group Discussion 永續發展目標 (SDG) - 小組討論



01

ESG vs Sustainability vs Environmental. What are their difference?

環境、社會與治理 VS 可持續發展 /永續性 VS 環境保護 - 有什麼區別?



WE ARE AT A TIPPING POINT OF ESG 我們正處於ESG的關鍵轉折點

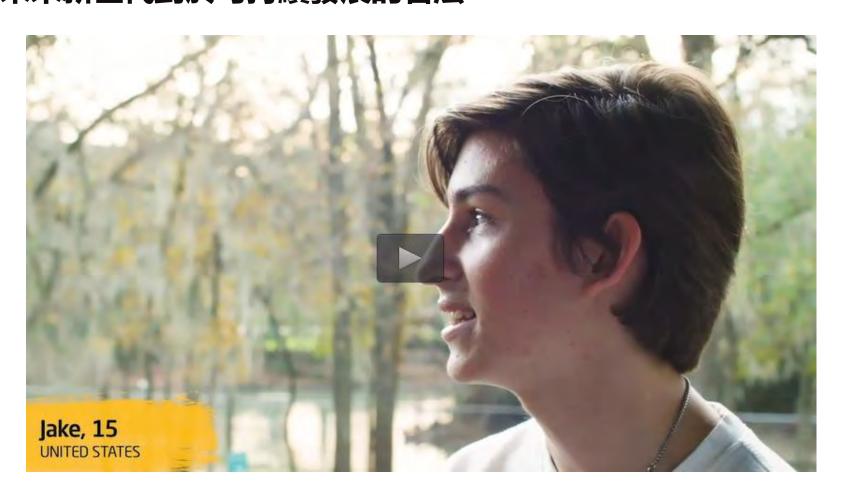




Click this Web link to bring you to the video page 點擊此網絡連結,將帶您前往視頻頁面 https://www.intertek.com/investors/the-tipping-point-video/#

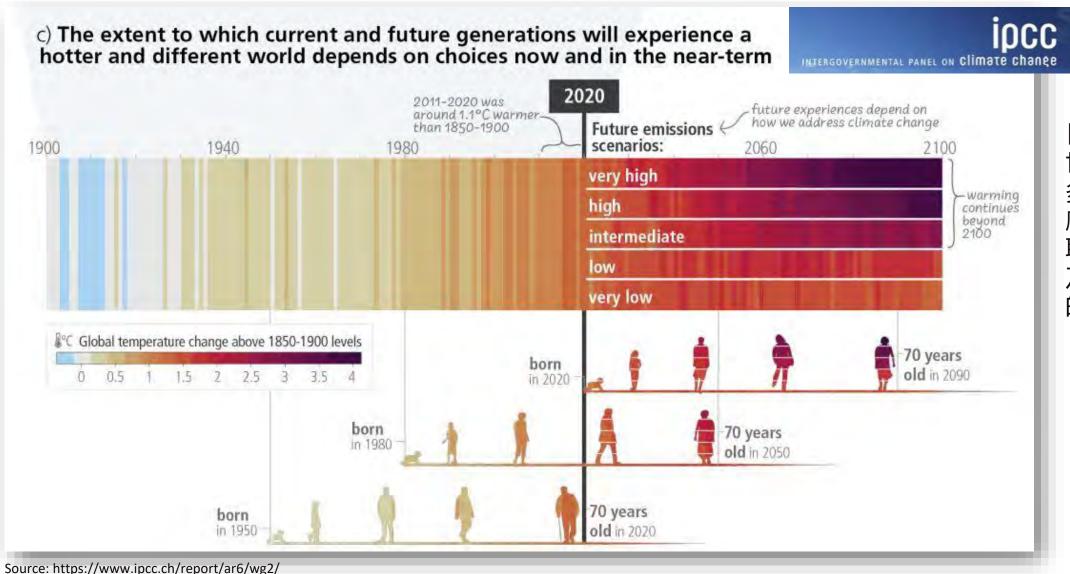
WHAT FUTURE GENERATION SAYS ABOUT SUSTAINABILITY 未來新世代對於可持續發展的看法





Click this Web link to bring you to the video page 點擊此網絡連結,將帶您前往視頻頁面 https://www.intertek.com/investors/born-to-make-the-world-ever-better-video/

SUSTAINABILITY IS IMPACTING TO OUR FUTURE GENERATION 可持續發展正在影響我們的未來新世代



目前和未來新世代將會經歷多麼炎熱和多麼不同的世界,取決於現在以及近期內所做的選擇。

WE ARE AT A TIPPING POINT OF ESG FOR TOYS INDUSTRY 我們正處於玩具產業ESG的關鍵轉折點





Click this Web link to bring you to the video page 點擊此網絡連結,將帶您前往視頻頁面

https://youtu.be/FccR2QRz_48?feature=shared

WHAT IS ESG? 什麼是環境、社會與治理?

ESG FACTORS



- Greenhouse Gas Emissions
- Energy Efficiency
- Raw Material Sourcing
- Waste Management
- Innovation



- Human Rights & Fair Wages
- Animal Welfare Policies
- Community (eg giving back)
- Product Responsibility
- Employee Training & Qualification



- Corporate Social Responsibility
- Stakeholders
- Inclusion & Diversity
- Management Incentive Structure
- Financial Accounting & Transparency

ESG 因素



環境

- 溫室氣體排放
- 能源效率
- 原材料採購
- 廢物管理
- 創新

社會

- 人權與公平薪資
- 動物福利政策
- 社區 (例如回饋)
- 產品責任
- 員工培訓與資格

治理

- 企業社會責任
- 利益相關者
- 包容與多樣性
- 管理誘因結構
- 財務會計
- 透明度

WHAT IS SUSTAINABILITY? 什麼是可持續發展 /永續性?



The Three Pillars of Sustainability / Tiple Bottom Line

Triple bottom line theory expands business success metrics to include contributions to environmental health, social well-being, and a just economy.

三重底線理論將企業成功的衡量標準擴展到對環境健康、社會福祉和公正經濟的貢獻

These bottom line categories are often referred to as the three "P's": people, planet, and prosperity.

Sustainability is the intersection of these three concepts 這些底線類別通常被稱為三個「P」:人(People)、地球(Planet)和繁榮(Prosperity)。永續性是這三個概念的交集。

永續性的三大支柱:環境,社會,經濟



ESG VS SUSTAINABILITY VS ENVIRONMENTAL PROTECTION 環境、社會與治理 vs 可持續發展 vs 環境保護



From this:

Business / Economy 商業/經濟

Society 社會

Business / Economy 商業/經濟

Business / Economy 商業/經濟

ESG is a comprehensive framework for assessing a company, sustainability is a broader goal, and environmental protection is an important part of sustainability, focusing on the protection and restoration of the natural ecology.

環境、社會與治理是一個評估企業的綜合框架,可持續發展是一個更宏觀的目標,而環境保護是可持續發展中的一個重要部分,專注於自然生態的保護與恢復。

02

Why sustainability is important and the current market trends in sustainability 為什麼永續性重要以及永續性在當前市場的趨勢



COURT CASE (PENALTY) 法庭案件(處罰)- KOHL'S AND WALMART



Enforcement Action

The proposed orders settling the FTC's complaints against Kohl's and Walmart prohibit the companies from conduct alleged in the complaint. The companies must:

- Shut down bogus bamboo marketing claims: Stop claiming that a textile product is made of bamboo or bamboo fiber, unless they can substantiate it;
- Stop making unsubstantiated green marketing claims: For products made of bamboo or bamboo fiber, stop claiming that it is produced free of harmful chemicals, using non-toxic materials, or in a way that is safe for the environment or nonpolluting, or has any other environmental benefits because it is derived from bamboo, unless they can substantiate it;
- Stop Textile Rule violations: Stop violating the FTC's Textile Act and Rules by deceptively advertising textile contents; and
- Pay \$5.5 million in penalties: Kohl's and Walmart must pay civil penalties of \$2.5 million and \$3 million, respectively, under the FTC's Penalty Offense Authority.









Source: https://www.ftc.gov/news-events/news/press-releases/2022/04/ftc-uses-penalty-offense-authority-seek-largest-ever-civil-penalty-bogus-bamboomarketing-kohls

COURT CASE (PENALTY) 法庭案件(處罰)- KOHL'S AND WALMART

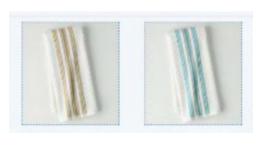


強制行動

針對科爾(Kohl's)和沃爾瑪(Walmart)的FTC投訴案中提出的命令,禁止這些公司進行投訴中指控的行為。這些公司必須:

- 停止虛假的竹纖維市場宣稱:除非能夠證實,否則停止 聲稱紡織品是由竹或竹纖維製成;
- 停止未經證實的綠色行銷宣稱:對於由竹或竹纖維製成的產品,停止聲稱其無有害化學物質、使用無毒材料生產,或者以對環境安全或無污染的方式製造,或因為源自竹子而具有其他環境效益的宣稱,除非能夠證實;
- 停止違反紡織品規則:停止違反FTC的紡織品法案和規則, 不得欺騙性地宣傳紡織品成分;
- 支付550萬美元的罰款:根據FTC的罰款權限,科爾和沃爾瑪必須分別支付250萬美元和300萬美元的民事罰款。







Source: https://www.ftc.gov/news-events/news/press-releases/2022/04/ftc-uses-penalty-offense-authority-seek-largest-ever-civil-penalty-bogus-bamboomarketing-kohls

COURT CASE (DISMISSED) 法庭案件(駁回) - DASANI





- Dasani, Poland Spring (June 2021 class-action lawsuit) Dismissed
- Marketing products as 100%
 recyclable when the type of plastic
 used to make the caps and labels is
 generally not recyclable.

"100% Recyclable" false claims:

- The PP bottle caps and the BOPP plastic labels on the bottles are NOT recyclable
- Domestic recycling facilities only have the capacity to process approximately 22.5% of the PET and HDPE in the US.

Source: https://truthinadvertising.org/wp-content/uploads/2021/06/Swartz-v-The-Coca-Cola-Co-complaint.pdf
https://truthinadvertising.org/wp-content/uploads/2021/06/Swartz-v-The-Coca-Cola-Co-complaint.pdf
<a href="https://topclassactions.com/lawsuit-settlements/lawsuit-news/coca-cola-class-action-lawsuit-and-settlement-news/coca-cola-urges-court-to-toss-lawsuits-alleging-the-company-lies-about-100-recyclable-dasani-water-bottles/

MARKETING CLAIMS ACT: AND

UNFAIR BUSINESS PRACTICES

COURT CASE (DISMISSED) 法庭案件(駁回) - DASANI





- · Dasani, Poland Spring (June 2021 class-action 訴訟) 駁回
- 當用於製作瓶蓋和標籤的塑料類型通 常不可回收時,卻將產品行銷為 100%可回收。

"100% Recyclable" 虛假聲明:

- PP瓶蓋和瓶子上的BOPP塑料標籤是不可回收的。
- 美國國内回收設施只有能力處理大約 22.5%的PET和HDPE。

COURT CASE (DISMISSED) 法庭案件(駁回) - ALLBIRDS



Allbirds running shoes (June 2021 class-action lawsuit) — Dismissed with prejudice
Claiming that shoes have a low carbon footprint using a tool that doesn't assess all environmental impacts

The Product identified below purports to have a carbon footprint of 7.1 kg CO2



Allbirds' advertising "Sustainability Meets Style, "Low Carbon Footprint," "Environmentally Friendly," "Made With Sustainable Wool," "Reversing Climate Change...," (misleading environmental claims)

Allbirds makes numerous claims about the welfare of the sheep. Allbirds promotes its "happy" sheep "behind empty welfare policies that do little to stop animal suffering

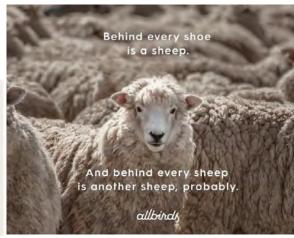
Our Sheep Live The Good Life

We work with leading organizations like ZQ Merino to ensure our wool is held to high standards of farming, land management and animal welfare.



Our Sheep Live The Good Life

We work with leading organizations like ZQ Merino to ensure our wool is held to high standards of farming, land management and animal welfare.



COURT CASE (DISMISSED) 法庭案件(駁回) - ALLBIRDS



Allbirds running shoes (June 2021 class-action 訴訟) – 駁回,不得再次提起訴訟 使用一種不評估所有環境影響的工具,聲稱鞋子具有低碳足跡

The Product identified below purports to have a carbon footprint of 7.1 kg CO2



Allbirds 以其"快樂"的綿羊和"零殘忍"的供應鏈政策而聲明。然而,一些動物權益組織指控 Allbirds 的動物福利政策空洞,無法阻止動物遭受痛苦

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WHY IS SUSTAINABILITY IMPORTANT?

為什麼永續性重要?

(n)

Environmental problems affecting all of us 環境問題影響我們每一個人

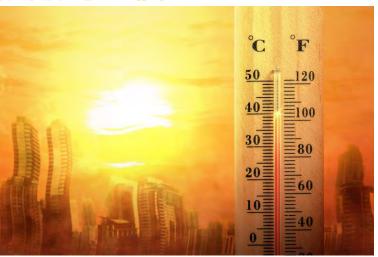


Pollutions 污染 Climate Change 氣候變化

Deforestation & Biodiversity Loss 森林砍伐與生 物多樣性喪失

Water Scarcity

水資源短缺





WHY IS SUSTAINABILITY IMPORTANT? 為什麼永續性重要?



Social issues around the world 世界各地的社會問題

Civil Rights

LGBT Adoption Rights

Immigration

Gender Identity

Abortion Women Empowerment

Hunger and Poverty

Social Security

Overpopulation

Gun Control

Vaccine Health Care Availability

Racism and Religion Discrimination Unemployment/Low Wages Children Education

種族主義言論 性別歧視言論 噪音污染 虐待寵物 貧困 氣候變化 同性婚姻權 醫療保健的公平性 移民政策 教育不平等 網絡攻擊 酒精濫用 毒品濫用 對心理疾病的汙名化 對殘疾人的歧視 警察對平民的暴力 露宿街頭

HOW ESG IS CONVERTED INTO DOLLAR VALUE? ESG如何轉化為貨幣價值?



The ROI of Sustainable Procurement



- A study by Harvard Business School
 Professor George Serafiem found that a \$1 investment yielded \$28 in return over 20 years for companies that focused on ESG.
- Those that did not yielded just half that: \$14. Similarly, Mckinsey named "cost reductions" as one of the five main values of ESG, explaining that "executing ESG effectively can help combat rising operating expenses," affecting operating profits by as much as 60%.
- The same Forbes article gives the example of 3M who have been measuring ESG since 1975 and claim to have saved billions of dollars.

HOW ESG IS CONVERTED INTO DOLLAR VALUE? ESG如何轉化為貨幣價值?



The ROI of Sustainable Procurement



- 哈佛商學院教授George Serafiem的 研究發現,對於那些專注於ESG的公司,20年來1美元的投資可帶來28美元的回報。
- 而那些不重視ESG的公司回報僅有一 半: 14美元。
- 同樣地,麥肯錫將"成本削減"列 為ESG的五大主要價值之一,解釋說 "有效執行ESG可以幫助對抗不斷上 升的營運開銷",這可能會影響營 運利潤高達60%。
- 同一篇福布斯文章以3M為例,該公司自1975年以來一直在衡量ESG,並 聲稱已節省了數十億美元。

Procurement leaders with advanced programs are more than 2x likely to report an increase in sales and improved product and service quality.

MARKET TREND – PRODUCT DIFFERENTIATION TO WINNING CONSUMER'S

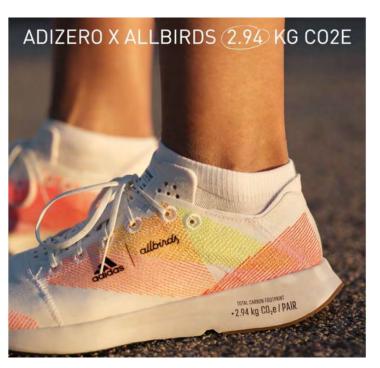
(N)

市場趨勢 - 產品差異化以贏得消費者的購買



PURCHASE

Hublot has partnered with Nespresso to create the world's first watch made from recycled aluminium coffee capsules and coffee grounds. The 42mm case, bezel, crown, and pushers are crafted from aluminium recycled from coffee capsules, with 28% of the aluminium coming from Nespresso capsules; the strap contains 4.1% recycled coffee grounds from Nespresso capsules and 8.2% recycled rubber.



The Adidas ADIZERO X ALLBIRDS 2.94 KG CO2E running shoes boast a carbon footprint of only 2.94 kilograms of CO2 equivalent per pair, with a reduction in carbon emissions by 63%.

Reference only as examples 僅作為示例參考









The U.S. material solutions company Bolt Threads has developed a sustainable leather alternative called Mylo, which is primarily made from mycelium.

MARKET TREND – PRODUCT DIFFERENTIATION TO WINNING CONSUMER'S PURCHASE

(N)

市場趨勢 - 產品差異化以贏得消費者的購買



宇舶表攜手Nespresso打造全球首款由回收的鋁製咖啡膠囊和咖啡渣製成的手錶。 42毫米的錶殼、錶圈、錶冠和按鈕由咖啡 膠囊回收後的鋁材製成,其中28%的鋁材 來自濃遇咖啡膠囊;錶帶則含有4.1%的濃 遇膠囊回收咖啡渣和8.2%的回收橡膠。



阿迪達斯ADIZERO X ALLBIRDS 2.94 KG CO2E跑鞋的碳足跡僅為每雙 2.94公斤二氧化碳當量,且產生的碳排放量減少了63%

Reference only as examples 僅作為示例參考









美國材料解決方案公司Bolt Threads開發了一種可持續的皮革替代品,名為Mylo,其主要由菌絲體製成。 24

MARKET TREND – USE ESG AS A TOOL FOR SELF-IMPROVEMENT 市場趨勢 - 將ESG作為自我提升的工具



Build a green and low-carbon moat to realize greater business value 構築綠色低碳的護城河,實現更大的業務價值



Optimize energy efficiency for continuous cyclical use of energy 優化能效,以持續循環方式 利用能源



Optimize the existing supply chain 優化現有供應鏈



Optimize workflows 優化工作流程



Optimize products and user experience 優化產品及用戶體 驗

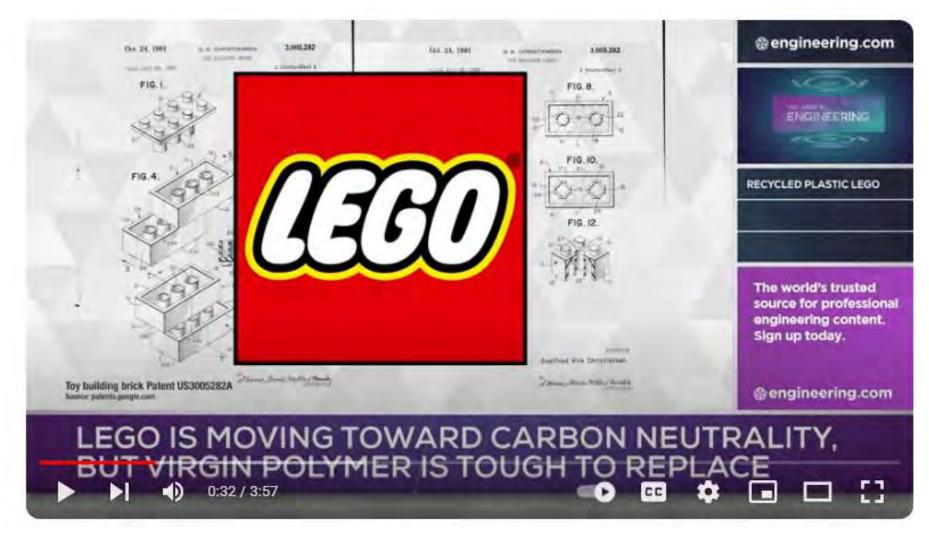
04

Case Study on toys brands & retailers about their sustainability goals and programs 玩具品牌與零售商關於其永續性目標和計劃的案例研究



CASE STUDY 案例分析 – LEGO





Why is LEGO
Abandoning the
Recycled Plastic
Project?

為什麼樂高放棄 回收塑料項目?

Click this Web link to bring you to the video page 點擊此網絡連結,將帶您前往視頻頁面

https://www.youtube.com/watch?v=c5JltNaf7w0

ESG INSIGHTS FROM TOYS BRAND LEADERS – LEGO

來自玩具品牌領導者的ESG洞察 - LEGO

(in)

- 1st carbon-neutral factory in Vietnam built in compliance with the LEED (Leadership in Energy and Environmental Design) Gold Standard.
- In 2015, LEGO set a target to make its products from sustainable materials by 2030.
- In 2020, LEGO began to phase out single-use plastic bags used in LEGO boxes to package the loose bricks. This is part of its ambition to make all its packaging sustainable by the end of 2025.
- In Dec 2020, LEGO announced a science-based target, which committed to reducing the absolute carbon emissions by 37% by 2032 compared to our 2019 baseline. The target has been approved by the Science Based Target Initiative (SBTi).
- LEGO achieved an 'A' leadership status in the 2021 CDP climate change questionnaire. Up from 'A-' last year, this is the 6th consecutive year the LEGO Group received a leadership level CDP climate change rating.
- LEGO is currently exploring how circularity can be embedded across the value chain, from using circular design and materials and eliminating waste to keeping LEGO products in play longer. As part of these efforts, LEGO became a member of the Ellen MacArthur Foundation (EMF) in 2020.

Inspired by circularity

The LEGO® System in Play supports the principles of circular design – a product made of quality materials with the durability, safety and consistency to be passed on and handed down through generations. We're currently exploring how circularity can be embedded across our value chain, from using circular design and materials and eliminating waste to keeping LEGO products in play longer. As part of these efforts, we became a member of the Ellen MacArthur Foundation (EMF) in 2020.

We also want to give children more opportunities to learn about circularity. With EMF, we have hosted an online workshop on circularity for 13- to 18-year-olds, as well as multiple workshops during COP26 in Glasgow – all based on Learning through Play and our Build the Change series. Our own Circular Economy and Youth study, conducted in 2021 with over 6,000 children aged 8 to 18, shows that children care deeply about the planet, but find it difficult to relate to circularity.

In 2022, we will work to amplify the findings of the study in a call to policymakers to elevate circular economy in school curriculums and help give children a voice on the issues that matter to them.



ESG INSIGHTS FROM TOYS BRAND LEADERS – LEGO 來自玩具品牌領導者的ESG洞察 - LEGO



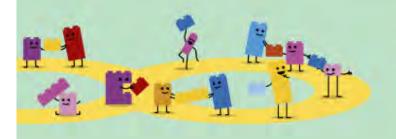
- 越南首家碳中和工廠 符合LEED (能源與環境設計領導力) 黃金標準。
- 2015年,樂高 (LEGO) 設定了到2030年使用可持續材料 製造其產品的目標。
- 2020年,樂高開始淘汰樂高盒子中用來包裝散裝積木的一次性塑料袋。這是其到2025年底實現所有包裝持續性的雄心的一部分。
- 2020年12月,樂高宣布了一個科學基礎的目標,承諾到 2032年相比2019年的基線減少37%的絕對碳排放。該目標 已獲得科學基礎目標倡議 (SBTi) 的批准。
- 樂高在2021年的CDP氣候變化問卷中獲得了 "A"領導地位。 從去年的 "A-"上升,這是樂高集團連續第六年獲得CDP氣候變化評級的領導層級。
- 樂高目前正在探索如何在整個價值鏈中嵌入循環性,從使用循環設計和材料以及消除浪費到延長樂高產品的使用壽命。作為這些努力的一部分,樂高在2020年成為艾倫·麥克阿瑟基金會(EMF)的成員。

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ESG INSIGHTS FROM TOYS BRAND LEADERS – HASBRO

來自玩具品牌領導者的ESG洞察 - HASBRO



- On 22 Feb 2022, Hasbro announced the company has joined the Science Based Targets initiative (SBTi), committing to further reduce its environmental footprint in support of a lower carbon economy.
- To reach net-zero global emissions and limit global warming to 1.5°C, Hasbro will set both near-term (2030) and long-term (2050) Science-Based Targets (SBTs) this year that will be validated by the SBTi.
- On-track progress to meet its goal to eliminate virtually all plastic from new product packaging by the end of 2022, reducing the use of virgin plastic by an estimated 19.5 million pounds annually.
- Hasbro Toy Recycling program is helping ensure well-loved toys and games do not end up in landfills by designating the recycled materials for use in play spaces like playgrounds, sports courts and park benches.
- The program is available in twelve countries around the world including the US, Canada, Brazil, the UK, France and Germany.



Hasbro Announces Commitment to Set Ambitious, Science-Based Targets to Cut Emissions

22Feb, 2022



ESG INSIGHTS FROM TOYS BRAND LEADERS – HASBRO

(N)

來自玩具品牌領導者的ESG洞察 - HASBRO

- 在2022年2月22日, 孩之寶 (Hasbro) 宣布公司已加入科學基礎目標倡議 (SBTi), 承諾進一步減少其環境足跡,支持低碳經濟。
- 為了達成全球淨零排放並將全球變暖限制在1.5°C 內,孩之實將在今年設定短期(2030年)和長期 (2050年)的科學基礎目標(SBTs),這將由SBTi 驗證。
- 孩之寶正按計劃進行,以達成其目標,即到2022 年底幾乎從新產品包裝中消除所有塑料,預計每 年減少使用約1950萬磅的原生塑料。
- 孩之寶玩具回收計劃正幫助確保深受喜愛的玩具 和遊戲不會最終被丟棄在垃圾填埋場,而是將回 收材料指定用於遊樂空間,如遊樂場地、運動場 和公園長凳。
- 該計劃目前在包括美國、加拿大、巴西、英國法國和德國在內的全球十二個國家提供。



Hasbro Announces Commitment to Set Ambitious, Science-Based Targets to Cut Emissions

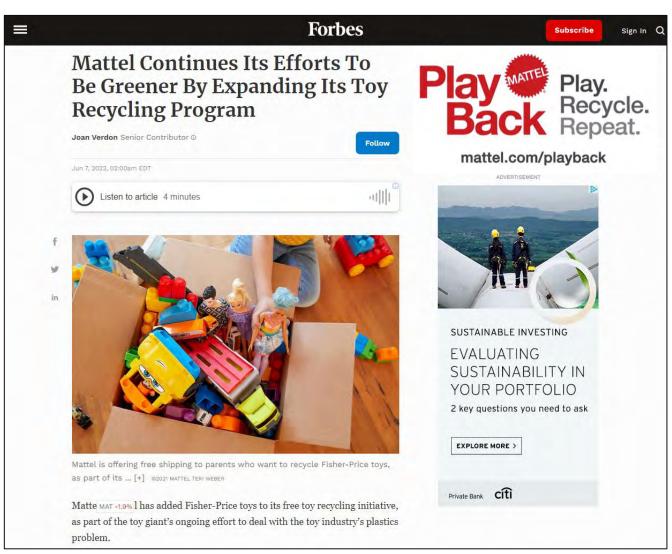
22 Feb. 2022



ESG INSIGHTS FROM TOYS BRAND LEADERS – MATTEL 來自玩具品牌領導者的ESG洞察 - MATTEL



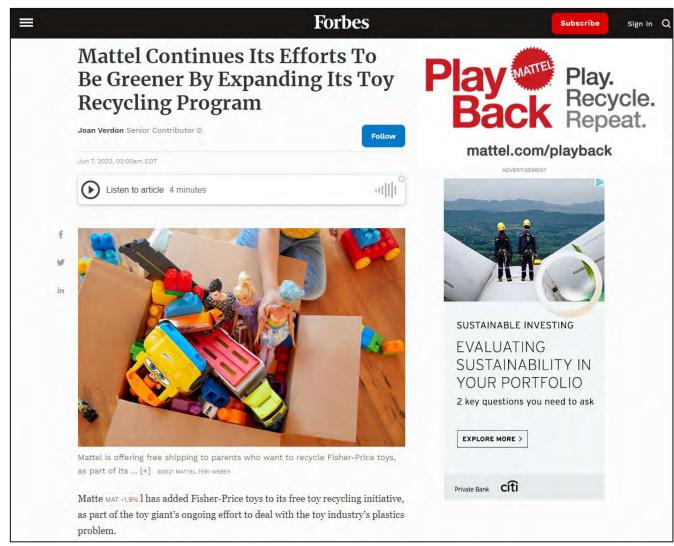
- Mattel launched Mattel Playback, a progam that lets parents print out free shipping labels and use them to send old Barbie dolls, Mega Bloks, and Matchbox cars and games to Mattel collection sites for recycling and reuse.
- Mattel in late 2019 set a goal for itself of using 100% recycled, recyclable, or bio-based plastics in all of its toys and packaging by 2030. This April it announced a new green goal of reducing plastic packaging by 25% per product by 2030.
- In 2020, Mattel announced plans to reduce its greenhouse gas emissions by 50 per cent and achieve zero manufacturing waste by 2030.
- In 2022, Mattel is releasing its highly anticipated Matchbox Tesla Roadster, its first die-cast vehicle made from 99% recycled materials and certified CarbonNeutral.
- The three biggest toy companies Lego, Hasbro, and Mattel - are competing to convince parents they are the greenest, with all of them setting environmental goals to reduce packaging and plastics.



ESG INSIGHTS FROM TOYS BRAND LEADERS – MATTEL 來自玩具品牌領導者的ESG洞察 - MATTEL



- 美泰兒推出了Mattel Playback計劃,該計劃允許父母列印免費的運輸標籤,並使用它們將舊的芭比娃娃、Mega Bloks積木塊、Matchbox小汽車和遊戲寄送到美泰兒的收集站點以進行回收和再利用。
- 2019年末,美泰兒為自己設定了一個目標,到 2030年在其所有玩具和包裝中使用100%回收、可 回收或生物基塑料。今年4月,它宣布了一個新的 綠色目標,到2030年每產品減少25%的塑料包裝。
- 2020年,美泰兒宣布計劃到2030年將其溫室氣體排放量減少50%並實現零製造廢物。
- 2022年,美泰兒發布了備受期待的Matchbox Tesla Roadster,這是其首款由99%回收材料製成並獲 得碳中和認證的壓鑄車輛。
- 三大玩具公司——樂高、孩之寶和美泰兒——都 在競爭,以說服父母他們是最綠色的,他們都設 定了環境目標以減少包裝和塑料的使用。



INTERNATIONAL SUSTAINABILITY AND CARBON CERTIFICATION (ISCC) ISCC 認證







CASE STUDY 案例分析 – FUTURE TOYS STORE 未來玩具店





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