



### About 15Rock:

15 Rock is a global leader in climate risk management and advisory services, investing heavily in AI platforms and technology to offer innovative solutions. The company employs advanced analytics, AI, and financial models to enhance decision-making and risk management for investors and companies, focusing on climate change. Dedicated to environmental sustainability and economic growth through innovative solutions, 15 Rock seeks partnerships to create a positive global impact and advance their mission.

### Role and Responsibility:

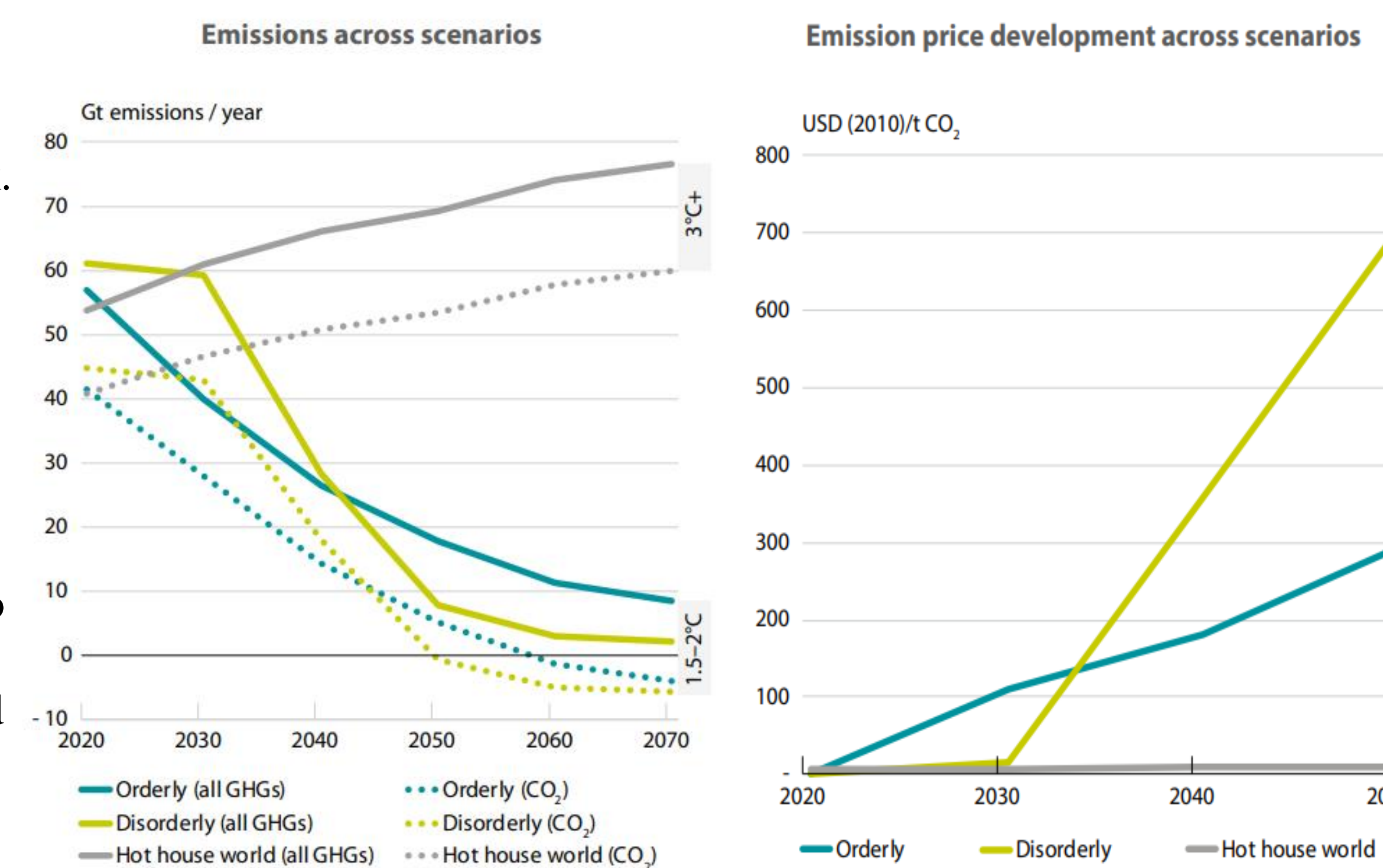
- Conduct research and analysis on sustainable investing, focusing on decarbonization, ESG integration, and climate risk management.
- Develop and test diverse environmental scenarios to guide strategic investment decisions and improve the firm's risk assessment capabilities.
- Assist in the integration of ESG factors into business practice processes. Evaluate how ESG issues affect financial performance to align with the regulatory framework.
- Collaborate across teams to improve 15Rock's sustainable AI models, present detailed reports on strategic insights and ESG impacts, and engage in professional development to stay current with industry trends.

### Major Projects and Key Accomplishments

#### Decarbonization Scenario Analysis:

Decarbonization scenario analysis is a strategic tool that evaluates pathways for reducing global carbon emissions to mitigate climate change. By assuming various socio-economic, technological, and policy developments, this analysis helps stakeholders understand the impacts of different strategies on climate targets and risk management.

- **The orderly transition** quickly implements emissions pricing and carbon removal technologies to keep global warming below 2°C with low risk.
- **The disorderly transition** maintains initial inadequate policies until 2030, then sharply increases emissions pricing to reach net-zero by 2050, incurring higher risks.
- The **"Hot house world"** persists with current policies, leading to substantial warming and severe risks by 2100 due to failing Paris Agreement goals. These scenarios illustrate diverse outcomes and risks driven by different policy and technology approaches.



#### Financial Emissions:

Financial Emissions refer to the greenhouse gas (GHG) emissions linked to investment portfolios or financial activities, classified as downstream Scope 3 Emissions under the GHG Protocol.

$$\text{Financed emissions} = \sum_i \text{Attribution factor}_i \times \text{Emissions}_i$$

(with i = borrower or investee)

$$\frac{\text{Outstanding amount}_i}{\text{Total equity} + \text{debt}_i}$$

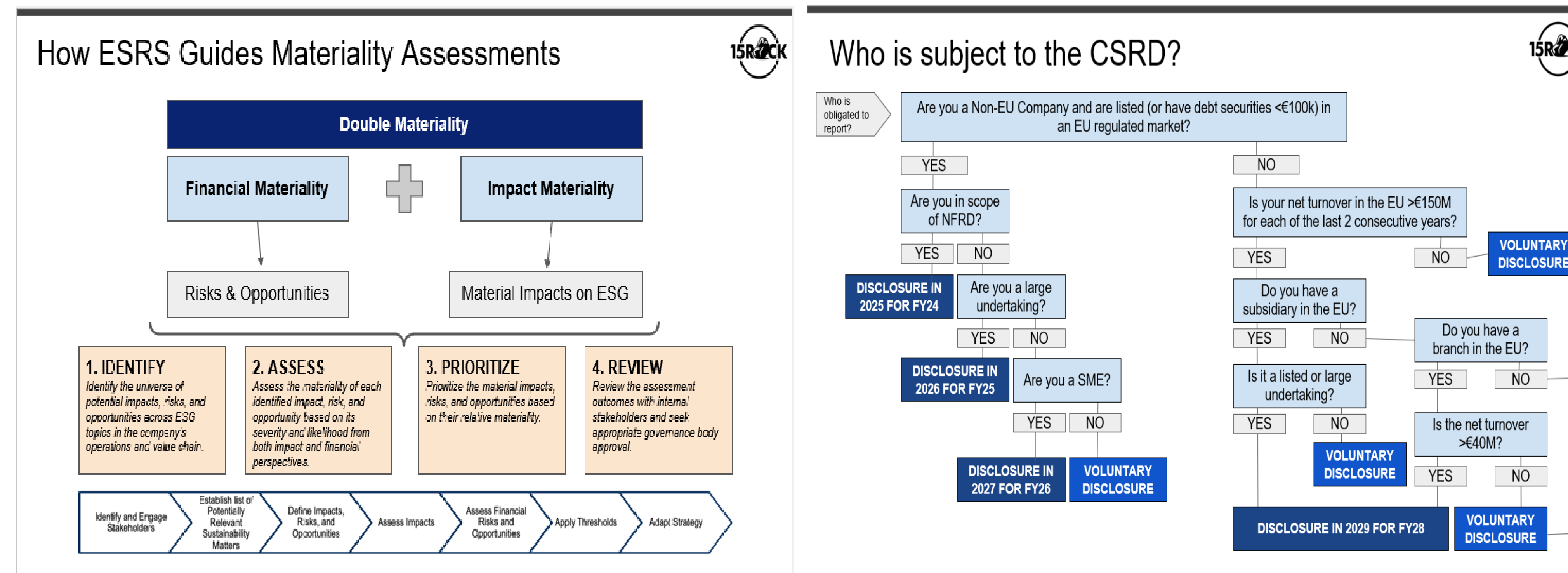
These emissions are reported based on the proportional share of lending or investment in the borrower or investee, attributed to the annual emissions of these entities, and should be reported annually.

Conducted an in-depth analysis report of the relationship between financial emissions and pension funds' investment portfolios, assisting with research and using data analytics to explore methods for quantifying Scope 3 emissions from targeted pension funds' investments.

#### Double Materiality Assessment:

A double materiality assessment evaluates how environmental, social, and governance (ESG) factors affect a company's financial performance (financial materiality) and how the company's operations impact society and the environment (impact materiality).

- Applied the ESRS Double Materiality Standard to identify ESG issues impacting financial performance and stakeholder interests, providing insights for senior management.
- Delivered analysis on CSRD standards to understand EU regulatory impacts and potential risks, and detailed double materiality assessment steps using tools such as the severity assessment for thorough evaluations.



ROIs Identification Matrix	Severity Assessment			Is the Impact Assessed as Material?
	Scale	Scope	Irremediability	
Plastics & Packaging	Red	Red	Yellow	TRUE
Climate Change & Emissions	Red	Red	Red	TRUE
Water & Waste Management	Orange	Orange	Orange	TRUE
Agricultural Practices	Orange	Orange	Orange	TRUE
Energy Management	Orange	Orange	Orange	TRUE
Transportation and Distribution	Orange	Orange	Orange	TRUE
Human Right	Orange	Orange	Orange	TRUE
Material Sourcing	Orange	Orange	Orange	TRUE
Supply Chain Accountability	Orange	Orange	Orange	TRUE
Product Labelling & Marketing	Yellow	Orange	Yellow	TRUE

Scale - how grave the impact is (i.e., extent of infringement of access to basic life necessities or freedoms such as education, livelihood, etc.)

Scope - how widespread the impact is (i.e., the number of individuals affected or the extent of the environmental damage)

Irremediability - the extent to which the impact can be remediated (e.g., through compensation or restitution, whether the people affected can be restored to their exercise of the right in question, etc.)

LOW MEDIUM HIGH