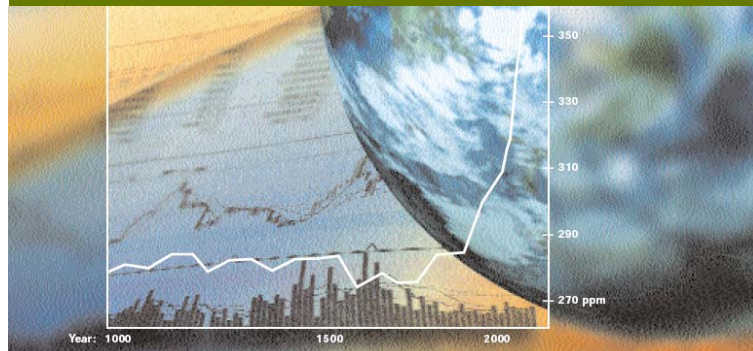




## PROJECT SUMMARY

## Development of a carbon accounting strategy Global manufacturing company supplying the retail sector

### The Greenhouse Gas Protocol



#### KEY PROJECT ELEMENTS

- WORKING TO DEVELOP A STRATEGY
- SCOPING THE CARBON ACCOUNTING SYSTEM
- GREENHOUSE GAS PROTOCOL FOR ORGANISATIONS
- ESTIMATING THE VALUE CHAIN CARBON FOOTPRINT
- DEVELOPING A PRESENTATION OF THE DRAFT STRATEGY

CRA has worked with the corporate sustainability team of a global manufacturing company based in Switzerland to develop an outline strategy for a carbon accounting and reporting programme. The organization, which manufactures products for distribution to the retail sector, already has a comprehensive CSR and corporate reporting programme, but is considering the extent to which it should account for greenhouse gas emissions (as carbon) in its supply chain.

CRA staff joined the clients' own CSR staff to provide specialist technical support and facilitate the development of the draft strategy for a carbon accounting programme. Using the Greenhouse Gas Protocol for Organisations, the scope 1, 2 and 3 emission sources in the company's value chain model were identified. An estimate was made of the scale of emissions from each component in the value chain, to identify priorities for data collection and to provide a framework for the recommended scope of the carbon accounting initiative. The exercise addressed direct and indirect emissions from the company's own manufacturing, distribution and ancillary activities and indirect emissions from suppliers, retailers and their distribution chains.

The output from the exercise was a presentation, for delivery to senior management, explaining the generic and sector-specific drivers for addressing greenhouse gas emissions and outlining a proposed way forward for the company. It provided an overview of the scope of the proposed accounting system and demonstrated the potential benefits of associated resource efficiency initiatives and the potential for strengthening investor relations. It also made recommendations for participating in the Carbon Disclosure Project.