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# Bringing it together

Tool-based integration of Scope 3 & more

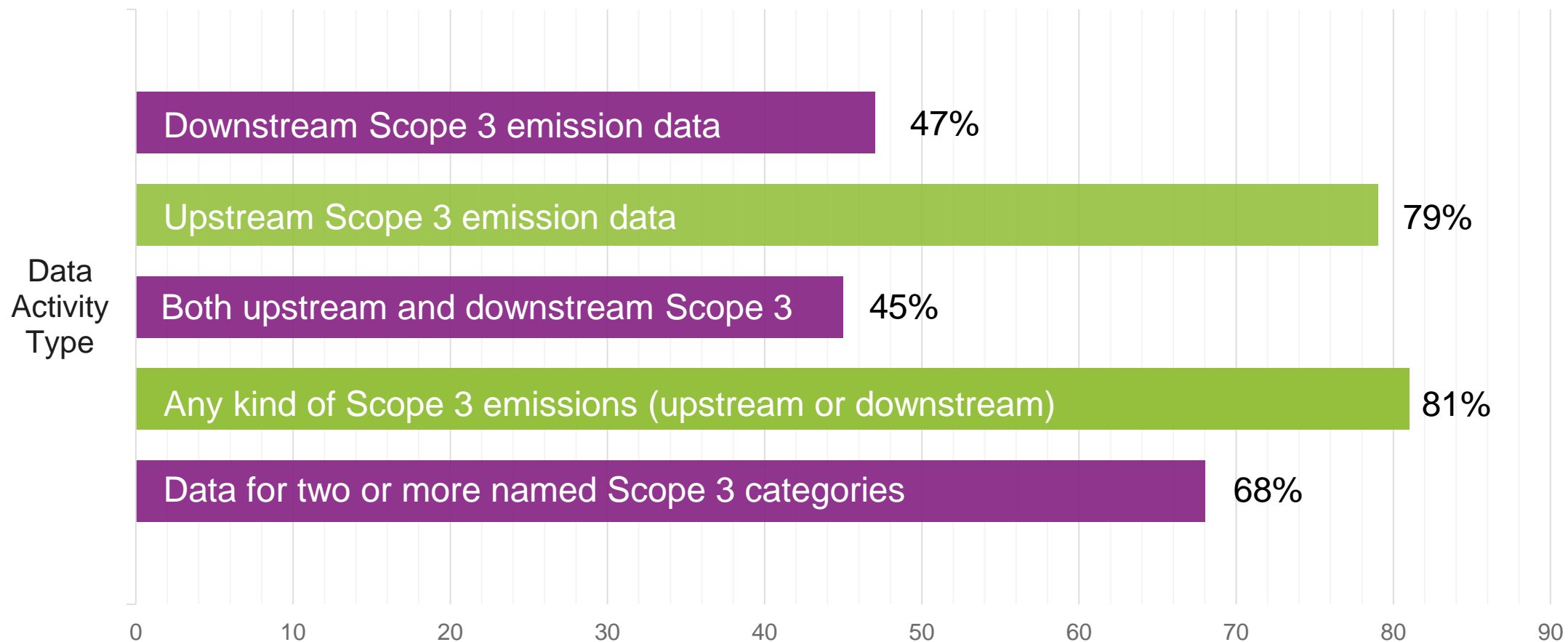
April 17 2018  
Jan Poulsen, CEO

# Status of Scope 3 Reporting



CDP European Report 2017

## Companies data reporting rate (in %)



## Key Scope 3 Reporting Challenges:

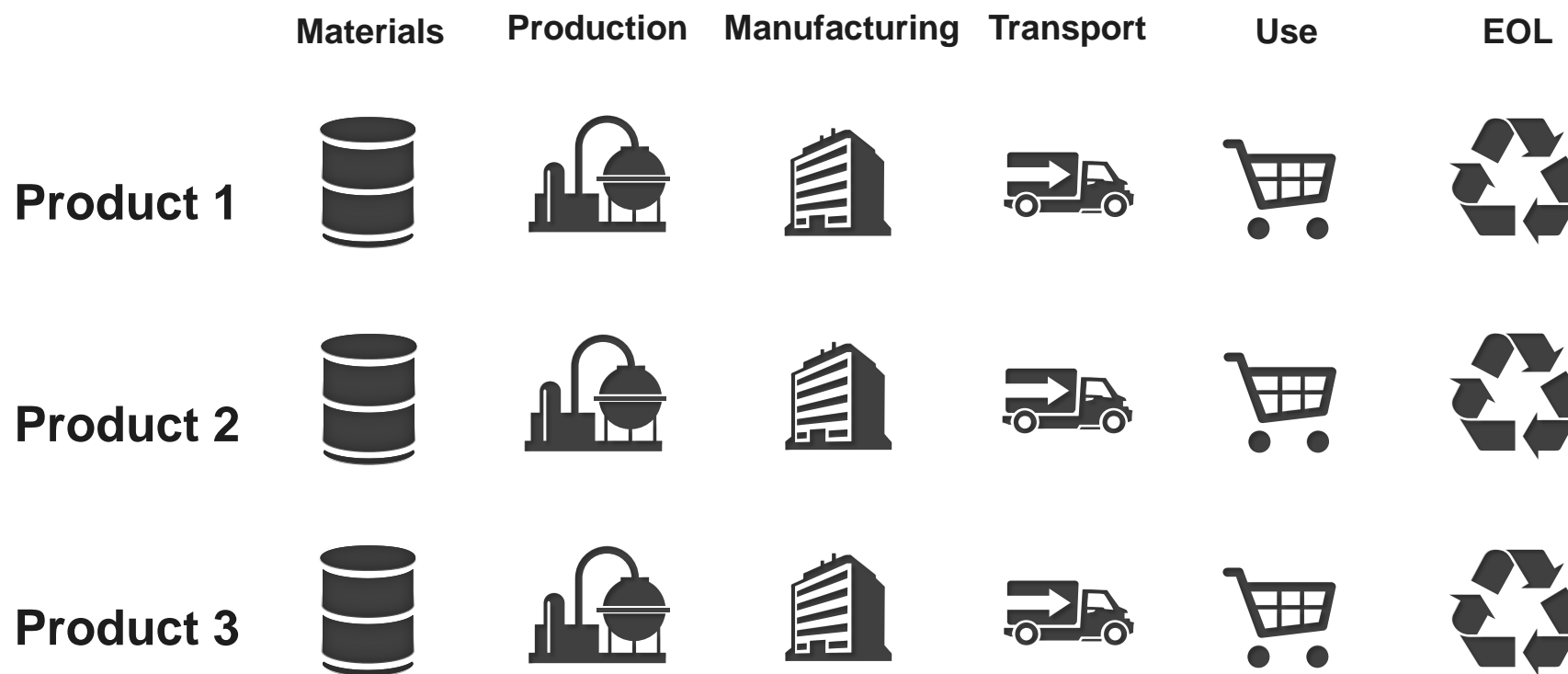
- identify Scope 3 emissions that are most important to business
- access the data related to the material categories
- assess the business value of reporting Scope 3 emissions



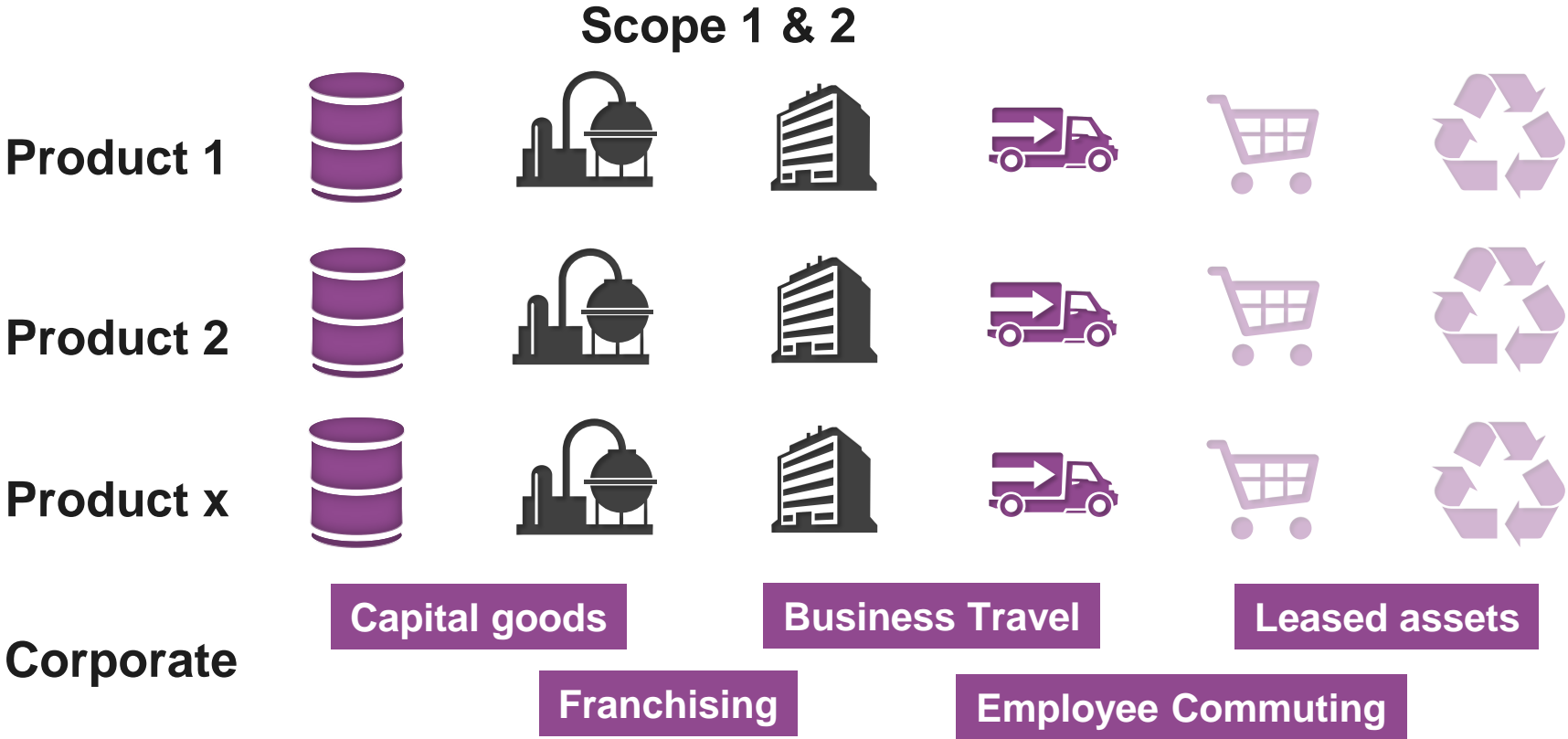
# Corporate Value Chain - on a Product Basis



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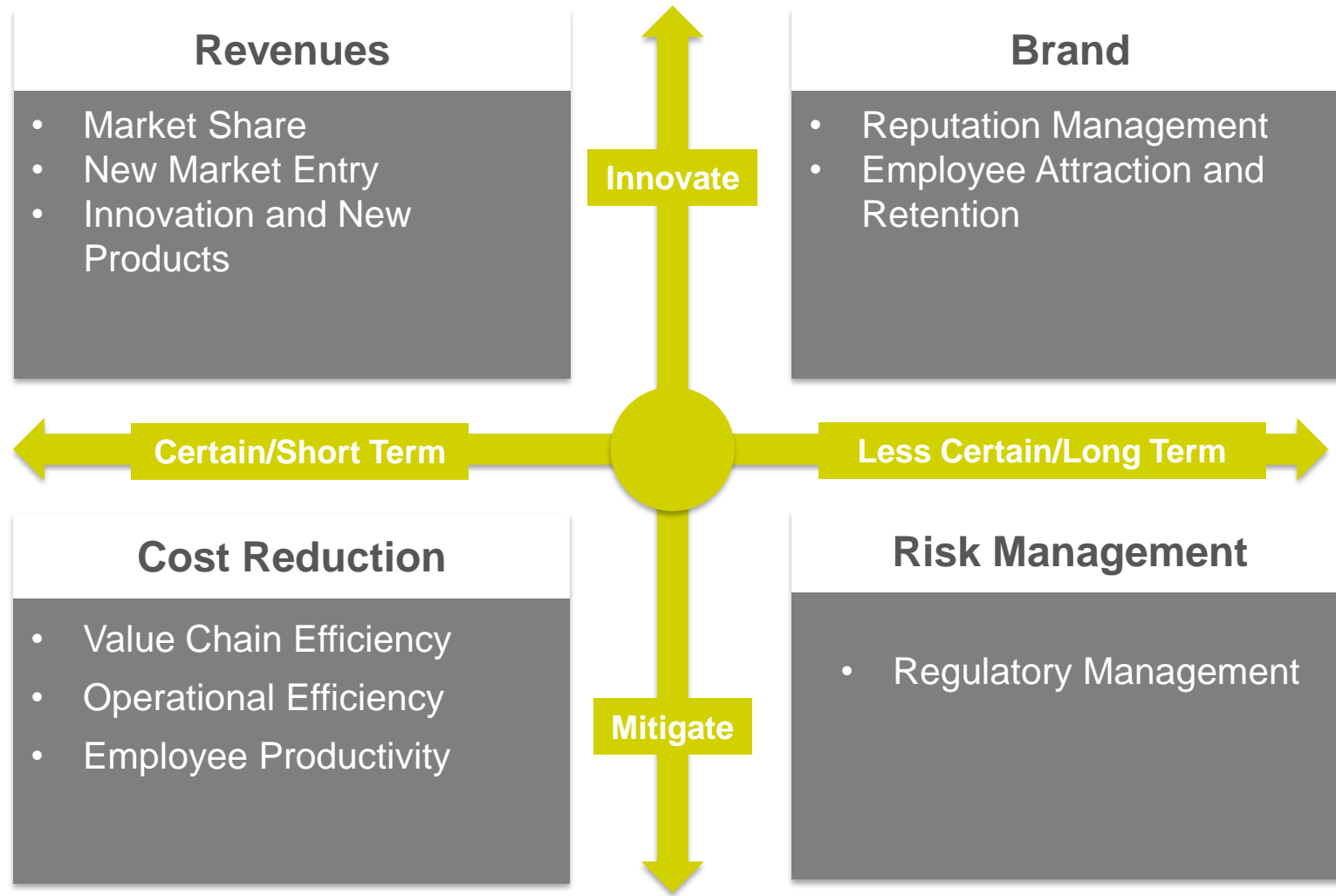
# Carbon Footprint – Scope 1, 2 & 3



# 1. Sustainability Value Framework



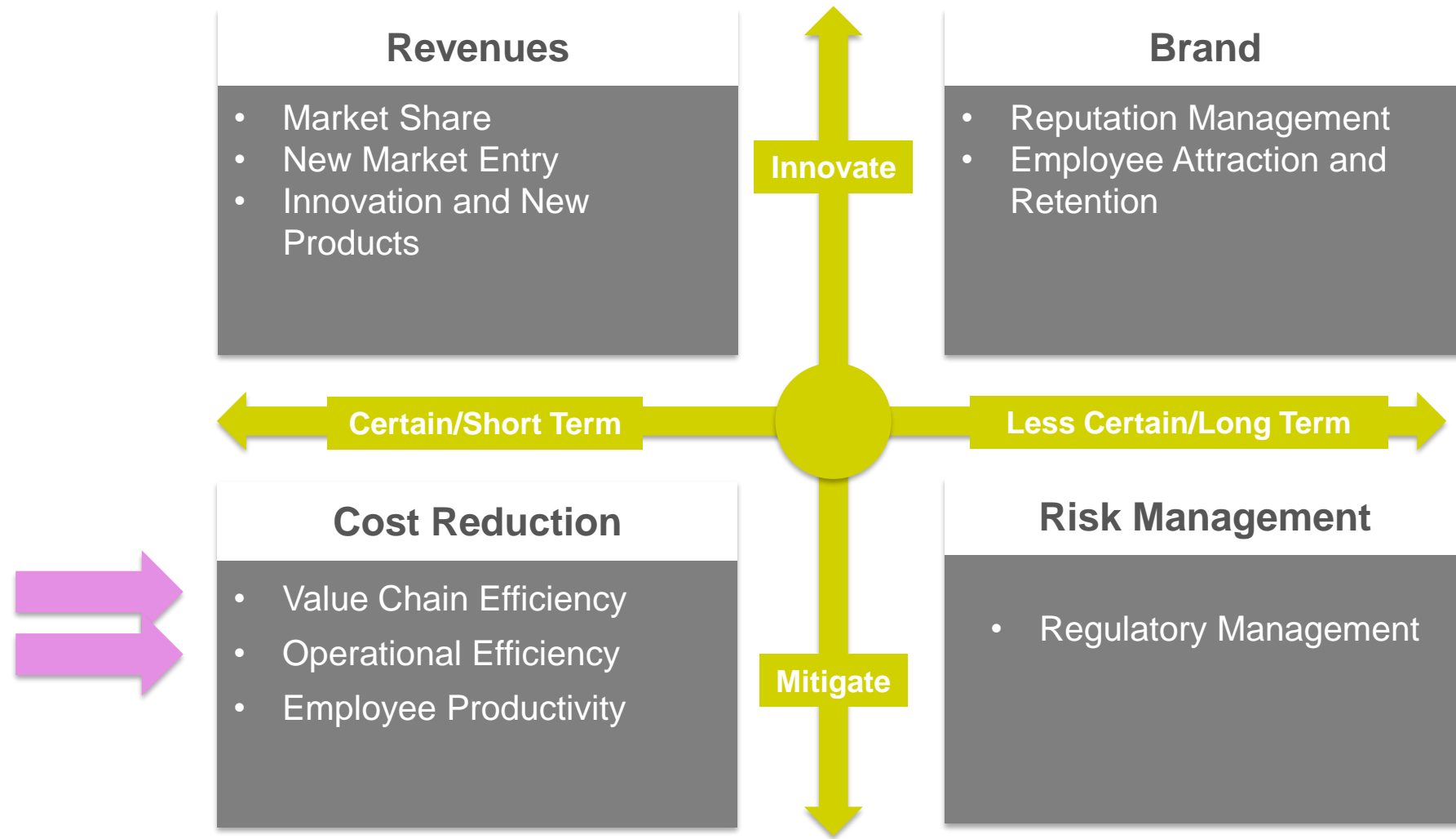
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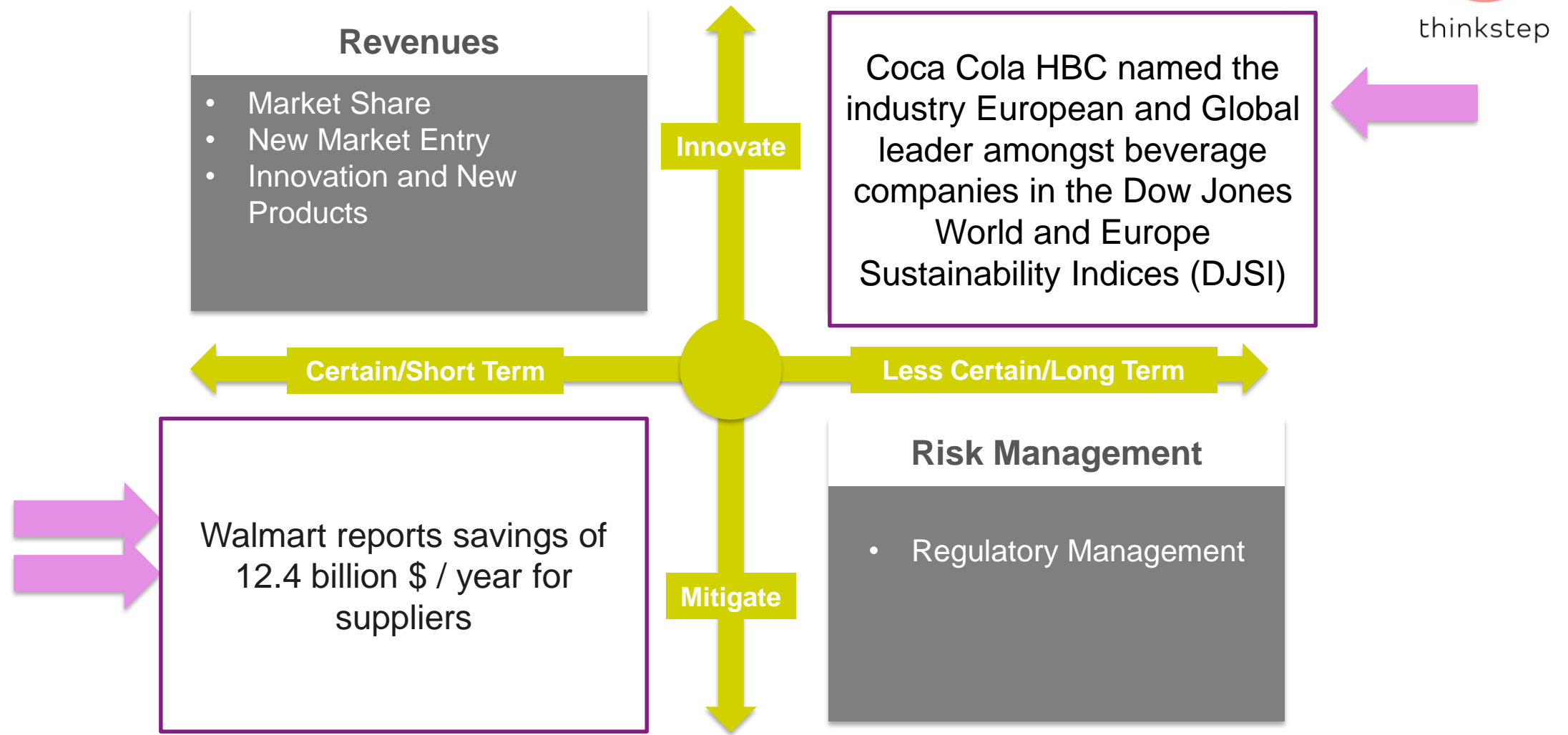
# 1. Sustainability Value Framework



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# 1. Sustainability Value Framework







### **Collect what Matters!**

“Research showed that only a quarter of companies are performing materiality assessments of their Scope 3 emissions, suggesting that in many cases the reported Scope 3 categories may be the ones that are the most readily available, rather than those which are most significant within the business.”

# Bringing it together



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Examples of Data  
Sources  
for Scope 3  
Reporting

Utility Bill Data of  
Leased Assets

Transport Data from  
LSPs (Logistic  
Service Providers)

Data from ERP  
Systems

- BOM Products,
- Production orders,
- Delivery Orders



Software Platform

# Bringing it together: Scope 3 Accounting and Reporting Steps



## Data

- Purchased materials
- **Unit:** e.g. kg of products
- **Types:** different product and production types

## Emission Factors

- GaBi or ecoinvent DB Emission Factors per raw material
- **Unit:** kg CO2 eq.

## Processing

- Processing information (efficiency, transportation, etc.)
- **Various units**
- **Goal:** to calculate env. profile of the entire company.
- Interested in a breakdown per product (allocation requested)

### IMPORTANT

thinkstep can help creating new Emission factors on demand

- ✓ Change of country of production (diff. transportation, farming, etc.)
- ✓ Different production technologies
- ✓ Different materials

# Bringing it together – GaBi Emission Factors



## Emission factors for raw materials and products taking into account:

- Various production chains,
- Production countries,
- Transportation modes,
- Packaging & EoL

## Emission factors for GWP (CO<sub>2</sub> eq.) and other criterias such as acidification, eutrophication etc.

## Made by field experts and yearly updated

thinkstep can support companies to **fill any data gap in creating EF of new materials, alternatives.**

A screenshot of the GaBi software interface. At the top, there's a search bar with "Extension database XX: food & feed 2017" and a "Documentation ISO" button. Below this is a table with two columns: "Nation" and "Nom". The table lists various processes with country codes (US, CN, BR, DE) and product names. Each entry is preceded by a small circular icon with a gear-like symbol. The processes listed include "Anhydrous milk fat", "Apple juice", "Apple juice concentrate", "Apple juice pulp", "Bagasse (from sugar cane)", "Beef cattle (fattening of bull)", "Beef cattle (feedlot farm)", "Beef cattle (pasturing)", "Biolys®", and "Boneless beef".

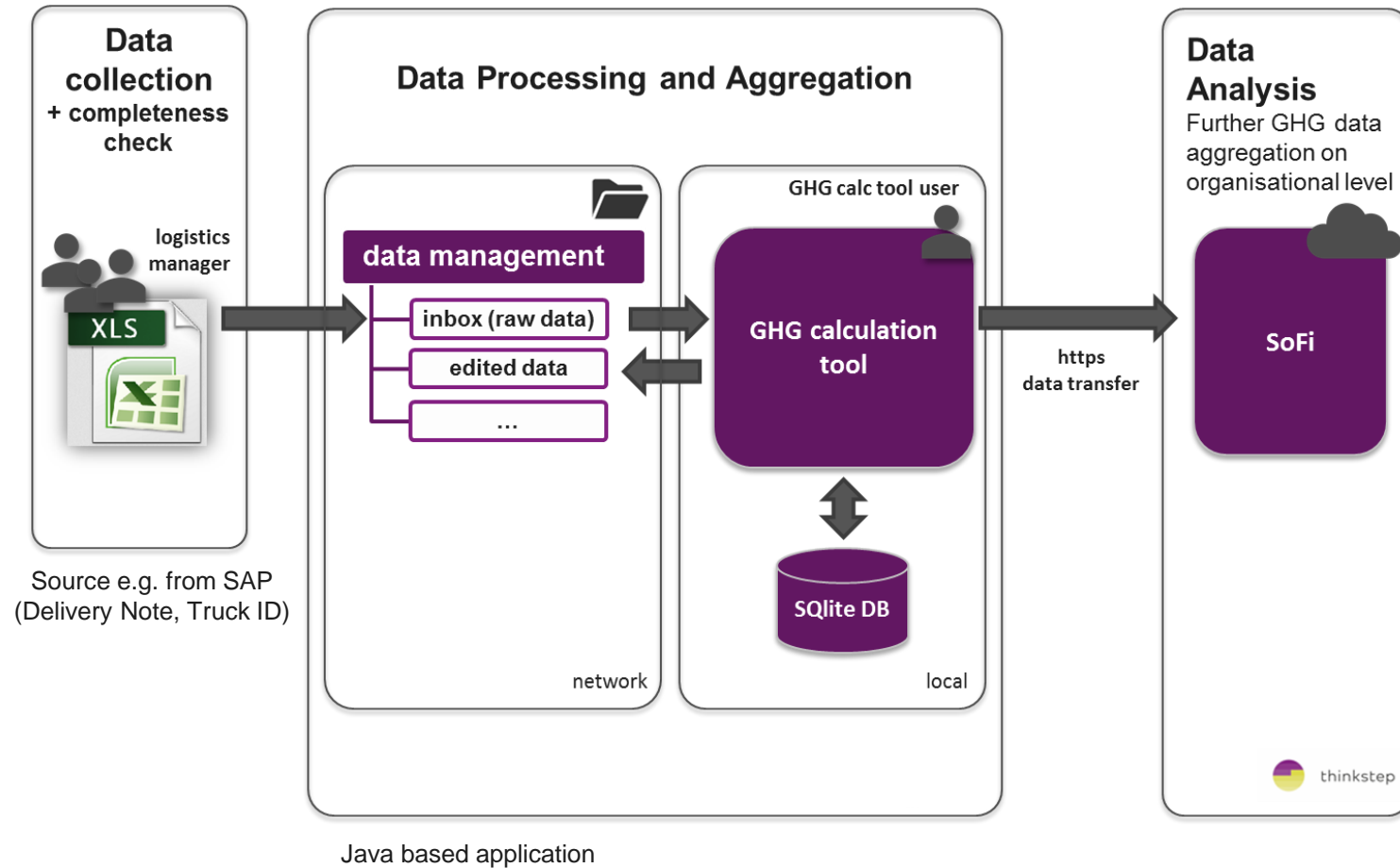
Nation	Nom
US	Anhydrous milk fat
US	Anhydrous milk fat (98.5% AMF; 1.5% Salt)
CN	Apple juice
CN	Apple juice
US	Apple juice
US	Apple juice concentrate (3:1 concentrated)
US	Apple juice pulp
BR	Bagasse (from sugar cane)
DE	Beef cattle (fattening of bull, 1kg live-weight)
US	Beef cattle (feedlot farm, 1kg live-weight)
BR	Beef cattle (pasturing, 1kg live weight)
US	Biolys®
US	Boneless beef (cow slaughterhouse) (economic allocation)
BR	Boneless beef (cow slaughterhouse) (economic allocation)

# Bringing it together – transport emissions



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## Process overview – example





## Key takeaway messages



- More and more companies are reporting Scope 3, but not all of them focus on what matters
- Doing it right can unlock tremendous business value.
- A robust software platform helps overcome the challenges in access to data.



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Questions?

Thank you.