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Integrating accounting data with Scope 3 emissions data for valorizing LCA results in a Life Cycle Management perspective

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INTRODUCTION

Context



ESG

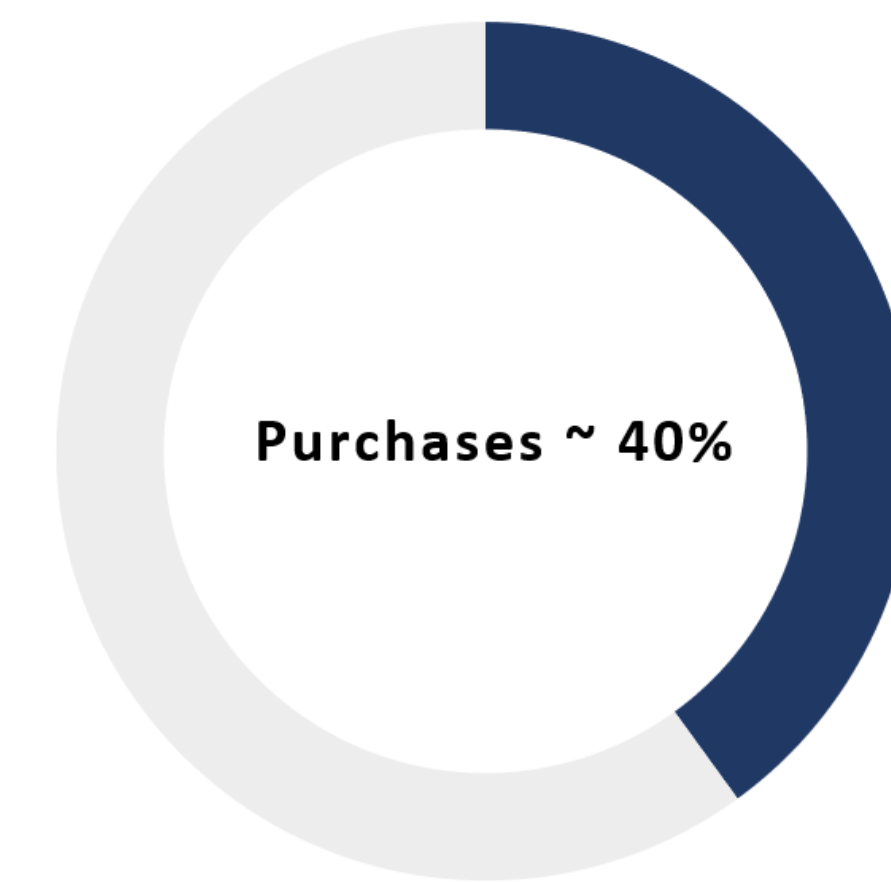
ENVIRONMENTAL
Climate change strategy,
Biodiversity,
Water efficiency,
Energy efficiency,
Carbon intensity,
Environmental
management system



Focus on reporting upstream emissions –
Purchases of goods and services

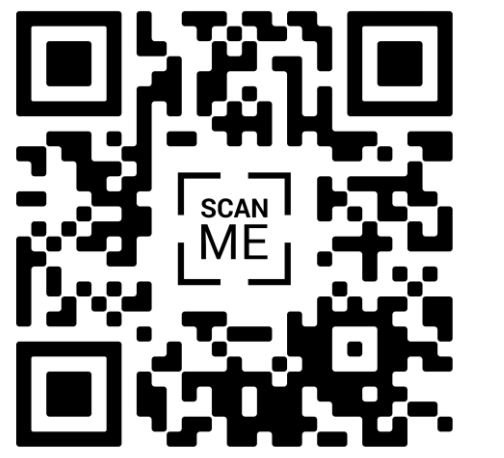
Objectives

- Enhancing the evaluation of environmental impacts of **Purchases** by considering a comprehensive range of factors beyond solely focusing on GHG emissions.
- Complying with the demands of the CSRD (Corporate Sustainability Reporting Directive).



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PROPOSED APPROACH

Solving Challenges in Calculating Environmental Impacts of Purchased Goods and Services

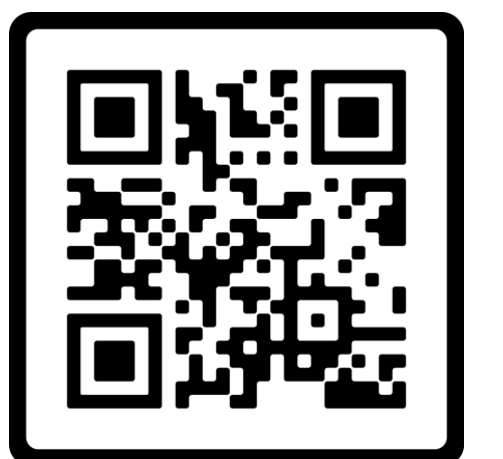
Table 1. Challenges and Strategies for Calculating Environmental Impacts of Purchased Goods and Services: A State-of-the-Art Analysis

Challenges

- The choice of emission factor types
- Standardizing identification's approach
- Complexity and difficulty of gathering data from different suppliers
- Limited transparency
- Some emissions factors are unavailable for some suppliers

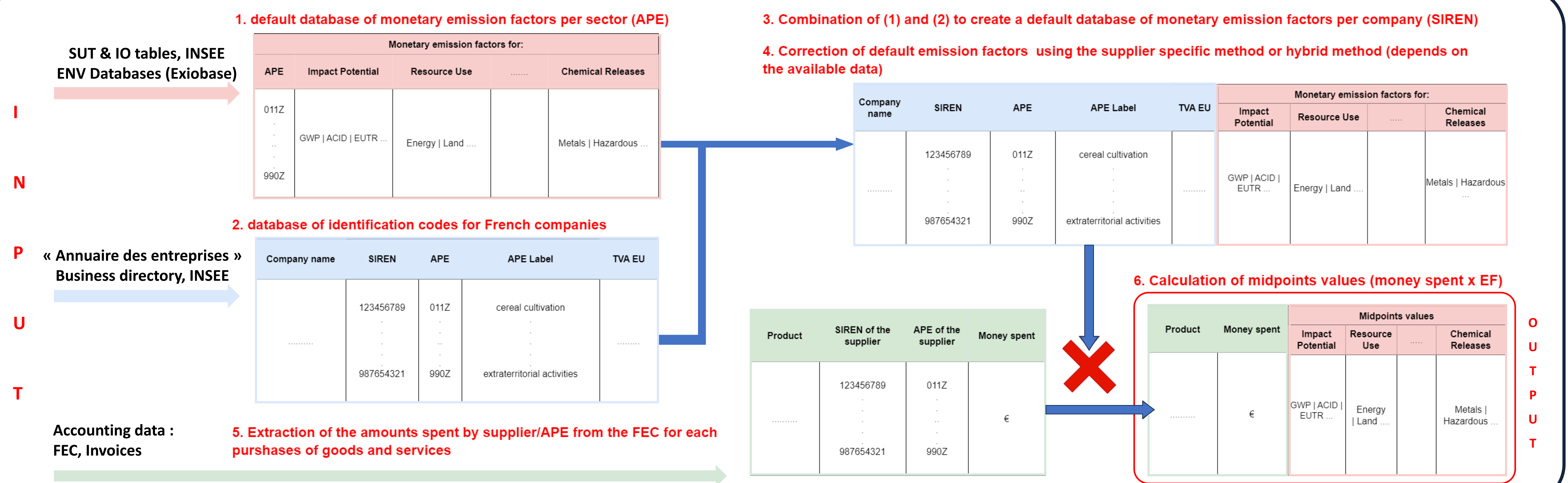
Strategies based on the analysis of the state of the art

- Use of monetary emission factors.
- Use of accounting sheets (FEC) : Company id (SIREN), Activity id (APE), and Sector id (NACE).
- Use of various methods (supplier-specific, hybrid, average data) and approaches (Macro, Meso, and Micro).
- Data are obtained from suppliers (invoices, FEC, ...).
- Use of Input-Output tables (IO), Supply and Use tables (SUT) and Leontief matrix.



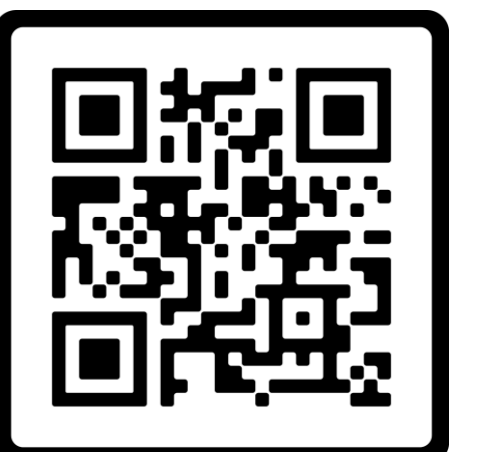
SCAN ME

Systematic Problem-Solving Framework: Unraveling the Steps



PERSPECTIVES AND CONCLUSIONS

- Environmental Evaluation for Holistic Insight:** Through a comprehensive assessment of environmental factors encompassing product and service purchases, organizations can attain a nuanced perspective of their ecological footprint. This entails a broader understanding of the environmental consequences associated with their operations.
- Strategic Implementation and Sustainability:** The utilization of this methodology empowers organizations to enact targeted strategies and sustainable practices. This fosters a proactive approach to curbing greenhouse gas emissions and other environmental issues, demonstrating a commitment to long-term ecological sustainability across various sectors.
- Advancing Responsible Industry Practices:** By embracing this approach, organizations can contribute to responsible resource management and the preservation of ecosystems. This holds true for any industry, highlighting the significance of minimizing environmental impact and promoting conscientious business practices.



SCAN ME

References

