Title: Product Carbon Footprint – How allocation methods and boundary settings impact the footprint

In today's world, tackling climate change and growing a profitable business must be compatible. The presentation will present results from a Corporate Carbon Footprint and Product Carbon Footprint calculation and will put emphasis on the impacts of setting boundaries and choosing allocation methods.

The Carbon Footprint calculation presented was assessed via a complete analysis considering the selected inventory boundaries. The calculation is based on the methodology of the Greenhouse Gas Protocol (GHG Protocol) and covers all relevant Scope 1, 2 and 3 (upstream) emissions. Results show that the largest share of emissions is by far indirect emissions that occur along the value chains. From those, Purchased Goods & Service are the largest position in the inventory. The emissions are largely dependent on the raw material source. While some vegetable oils (esp. palm oil) are associated with high emissions through land use change, others, i.e. animal fats profit from favorable allocation methods and boundary settings. These methods impact the footprint significantly in the interpretation of the results.