

How to set up a CCF and move forward

On the road to sustainability



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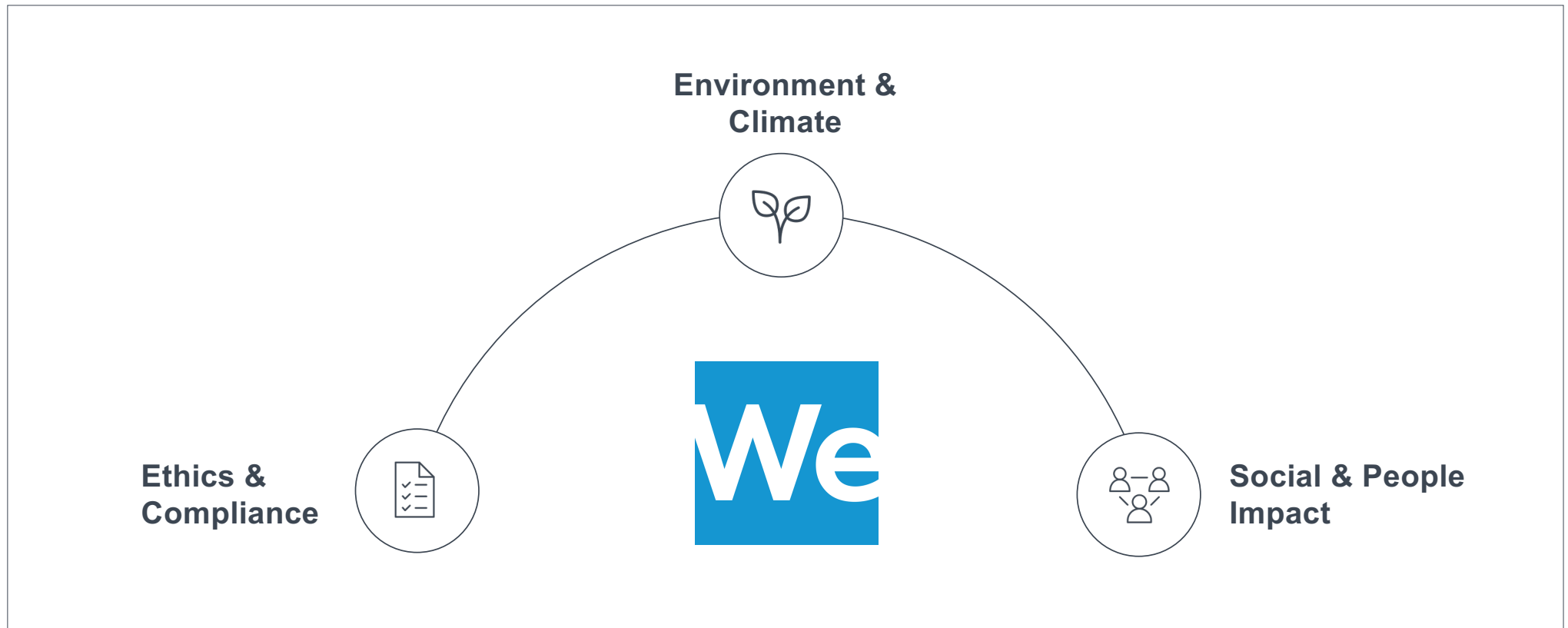
Initial Situation

The background of the slide is a blue-tinted image of a planet's horizon, likely Earth, seen from space. A bright light source, possibly the sun, is visible on the horizon, creating a lens flare effect. The overall color palette is dark blue and black.

1

Westernacher Corporate Social Responsibility

WE strive to make a positive impact – for us, for society and for the world we live in!



Way to CO2 Neutrality

Reduce CO2 emissions and become carbon neutral

100%

transparency



**Create
transparency about
our emissions**

3y

Measures for Reductions



**Take action,
reduce, offset**

0%

Carbon neutrality



**Become CO2
neutral**

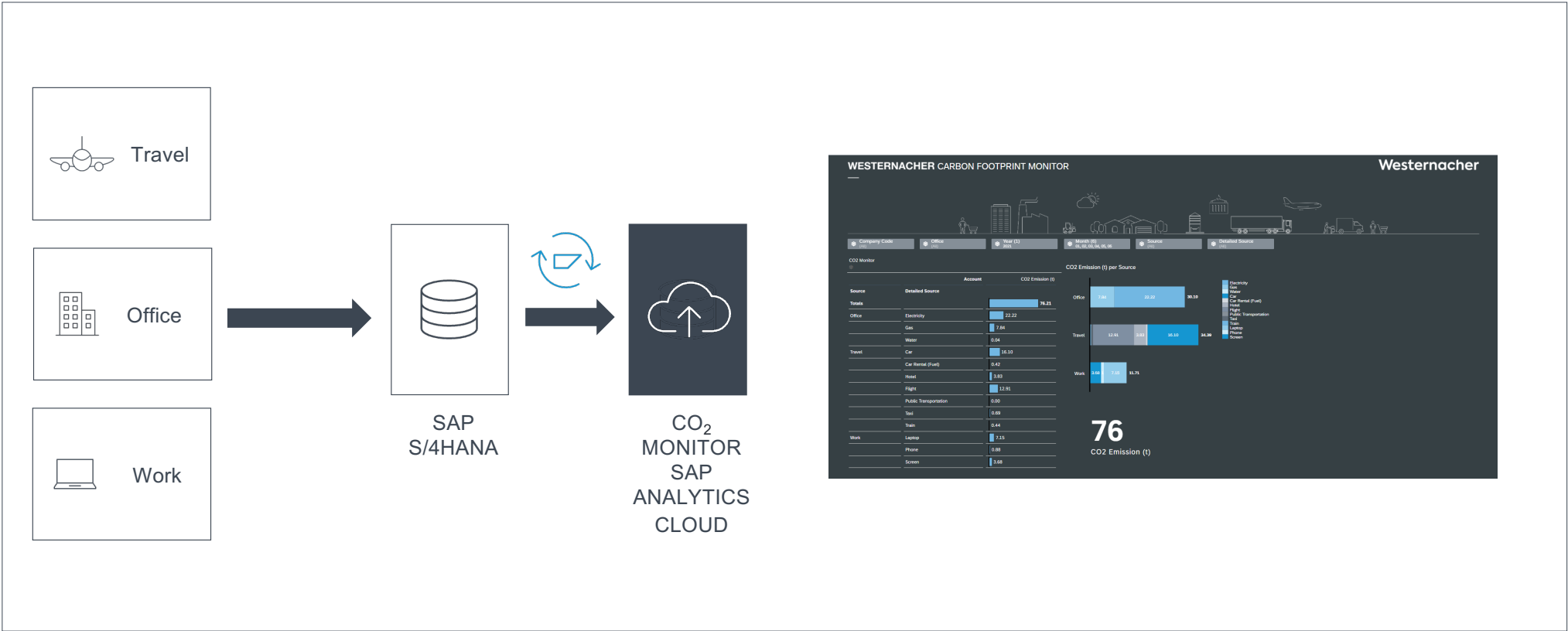
First Estimate

A blue-tinted image of a planet's horizon, likely Earth, viewed from space. A bright light source, possibly the sun, is visible on the horizon, creating a lens flare effect. The sky is dark, and the planet's surface shows some cloud patterns.

2

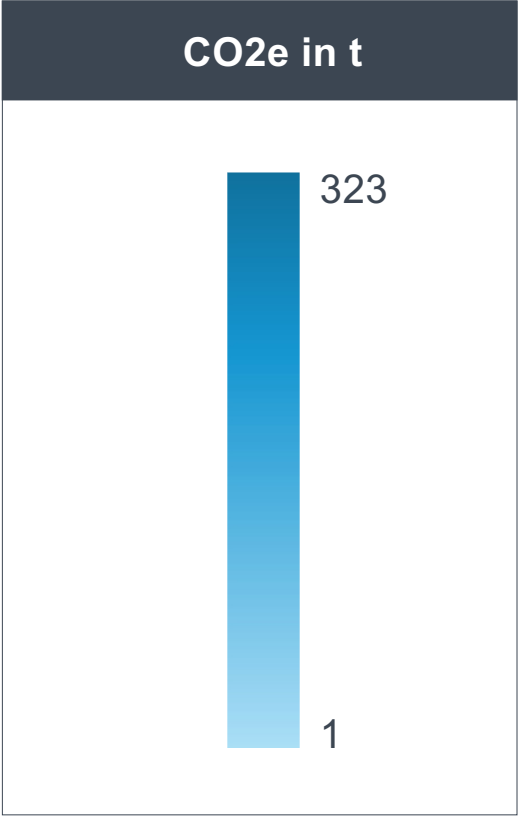
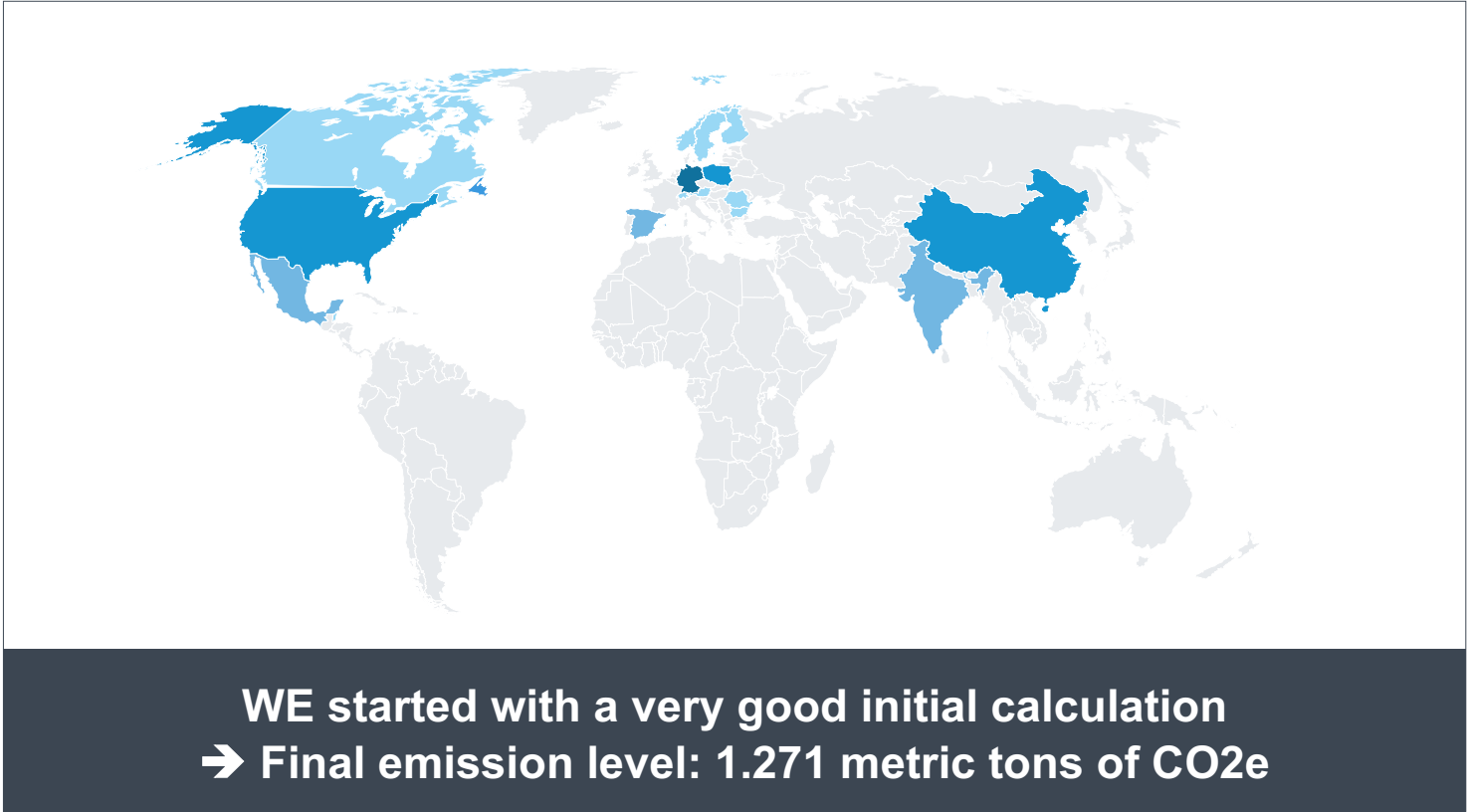
Preliminary CO2 Model

Main sources of emissions identified, and CO2 model built



First results of preliminary CO2 Model

Approximately 1.200 metric tons of CO2e have been emitted by Westernacher in 2021



Validation



3

Why to validate

There were good reasons for us to start validation with an independent third party

Completeness and Correctness

We know main drivers of our emissions.

- Travel is the main driver of our emissions and needs to be reduced.
- We know most other sources pretty well.
- But having all sources of emissions in scope is important for us.
- Additionally, we want to be sure that the calculations in our model are not only complete but also as good as possible.

Comparability

Following a commonly accepted standard makes you comparable.

- Comparing to others based on the same standards can give you a push to improve your CO2 balance
- This approach can also help to convince others to strengthen their efforts to reduce CO2 emissions as well.

Credibility

It is ok to use your own rules to become carbon neutral.

- For the environment, it is important that emissions are kept as low as possible and reduced to a minimum
- But credibility is higher when you follow commonly accepted rules when publishing your CO2 balance.

Search an Advisor

Independent advice is important

“ Choose your advisor well in advance as you will not be the only one to search support.



Greenhouse Gas Protocol

There are standards available – we chose to follow Greenhouse Gas Protocol

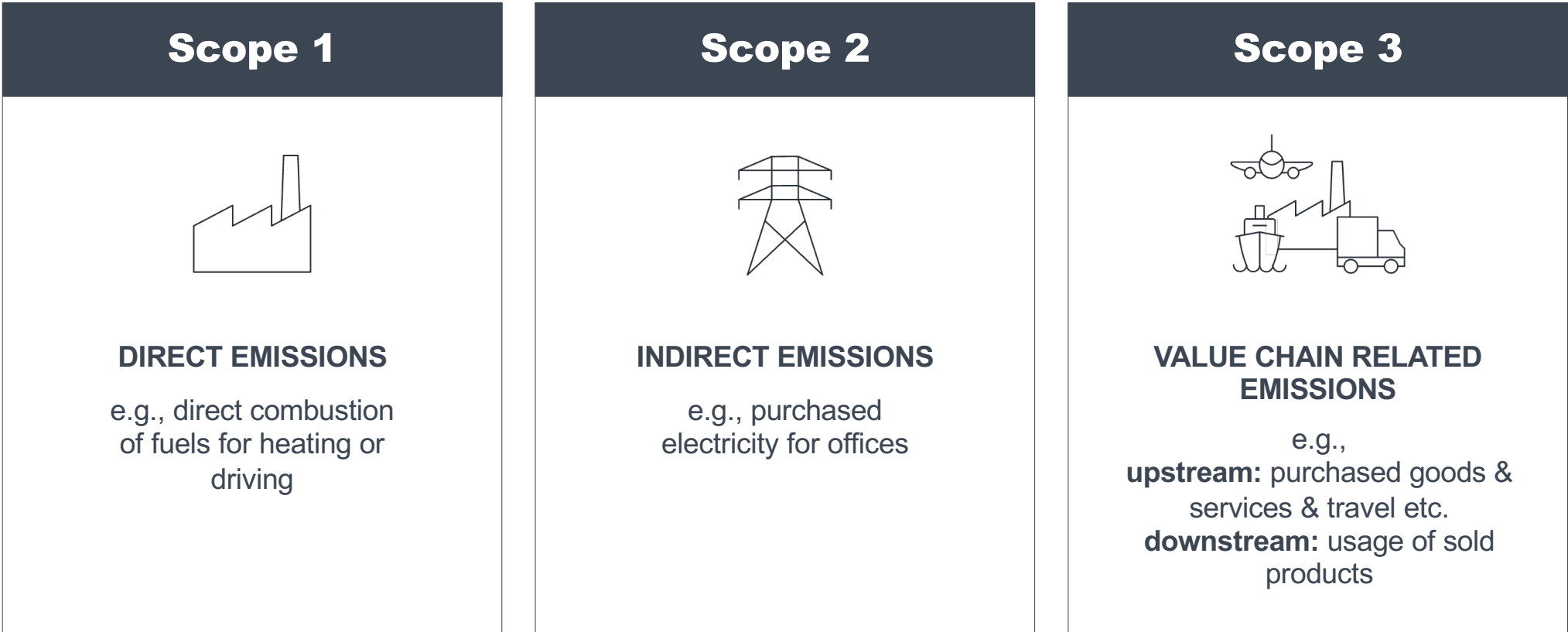


Greenhouse Gas Protocol provides the world's most widely used greenhouse gas accounting standards for companies.



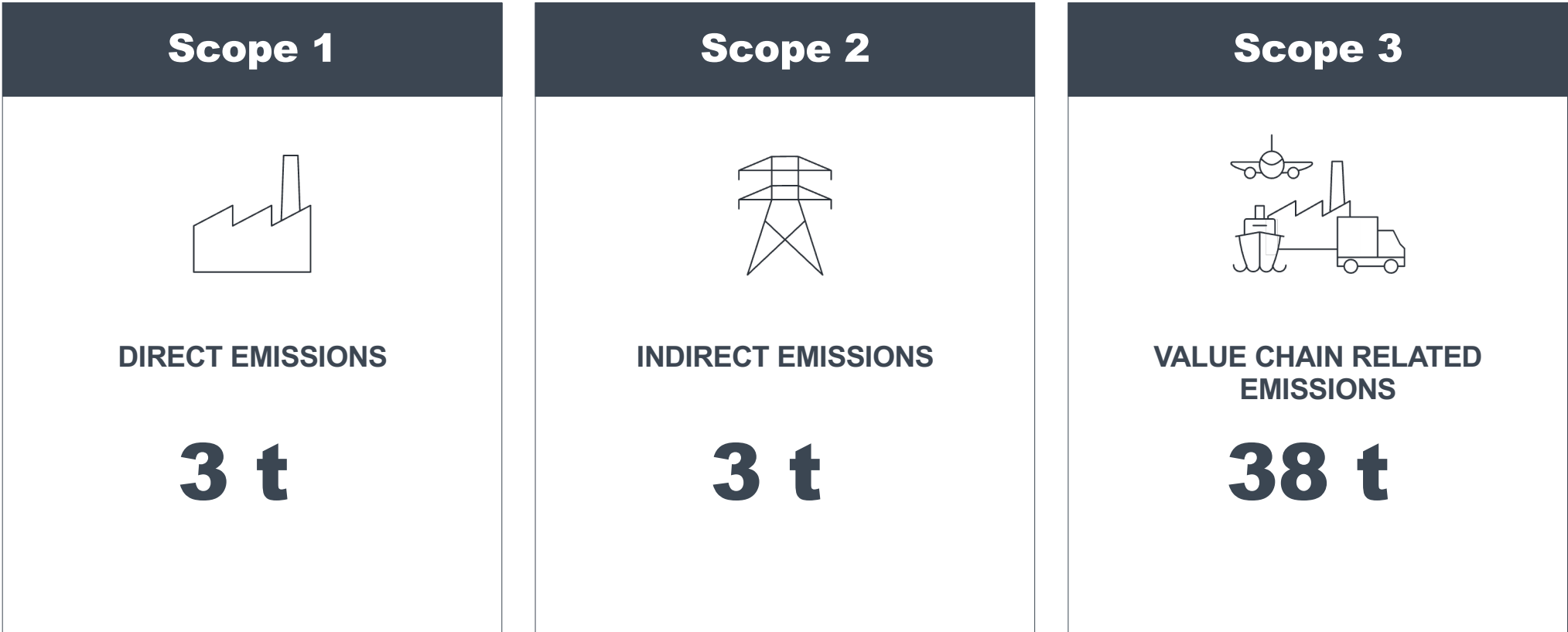
Greenhouse Gas Protocol

The Greenhouse Gas Protocol considers emissions in three scopes



Sample Calculation

Based on Greenhouse Gas Protocol we calculated Westernacher UK emissions



Target Setting

Our Ambition

2021

2026



Relative target:
CO2e/employee
working hour

1 kg



0,5 kg



Absolute target:
CO2e/year

1.271 t



~ 1.000 t*

*Assumption: HC growth 50%

Target Setting

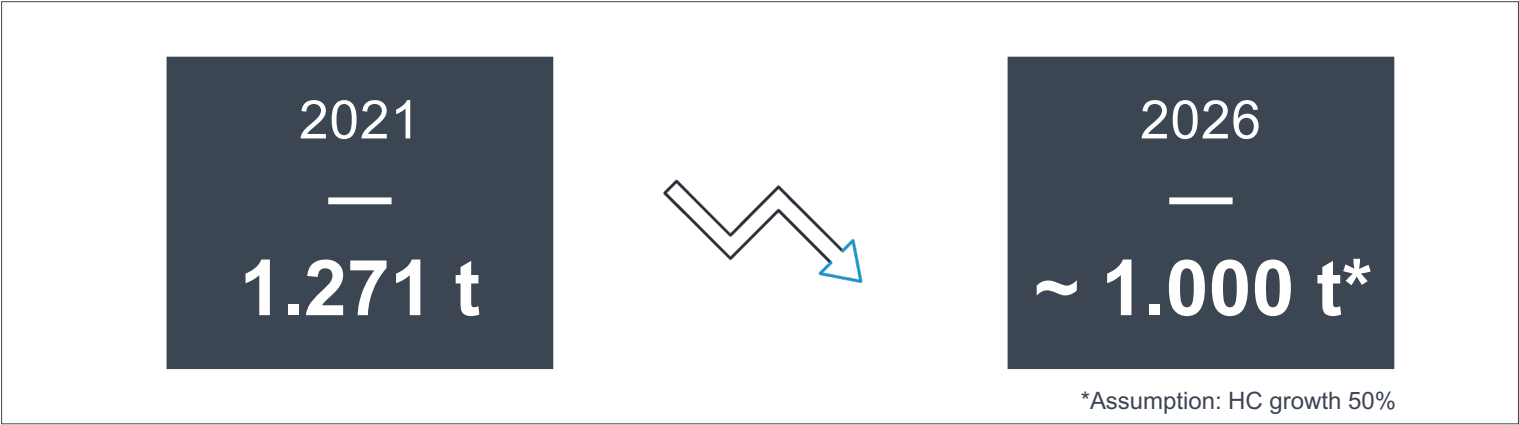
Our Ambition



Relative target:
CO2e/employee
working hour



Absolute target:
CO2e/year



Target Setting

Our Strategy



Scope 1

Direct Emissions

Change company car fleet to electric cars

Potential savings: - 50% CO2e/year



Scope 2

Indirect Emissions

Switch globally to green energy contracts

Potential savings (within 2 years): - 50% CO2e/year



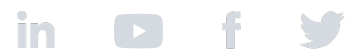
Scope 3

Value Chain related emissions

Keep business travel to a minimum and switch to more sustainable transportation i.e. better trains than plane.

Potential savings: target - 50%, BUT difficult to achieve and a lot of work

Thank you.



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Questions & Answers

Q & A

**Time for
questions**



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