

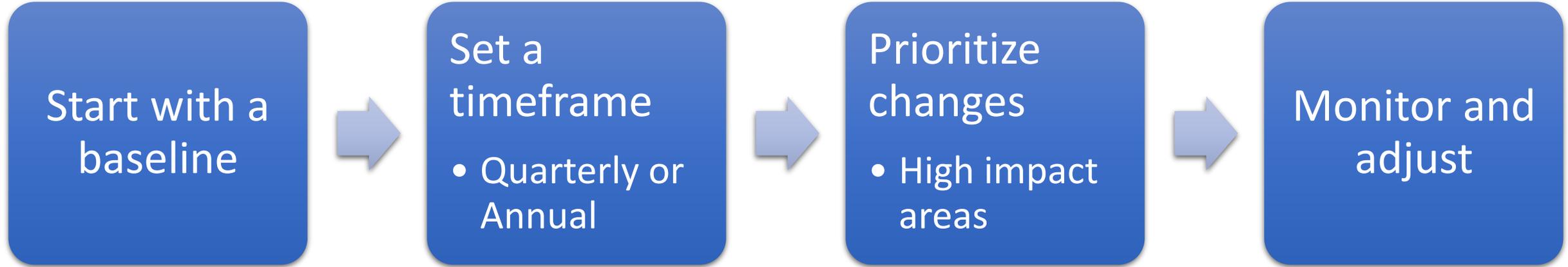
Sustainability Toolkit for Food Companies

Module 7 – Measuring and Reporting

Content

- Approaches to measurement and reporting
- Tools to help
- Integrating with business

Monitor Improvements



Measurement and Reporting

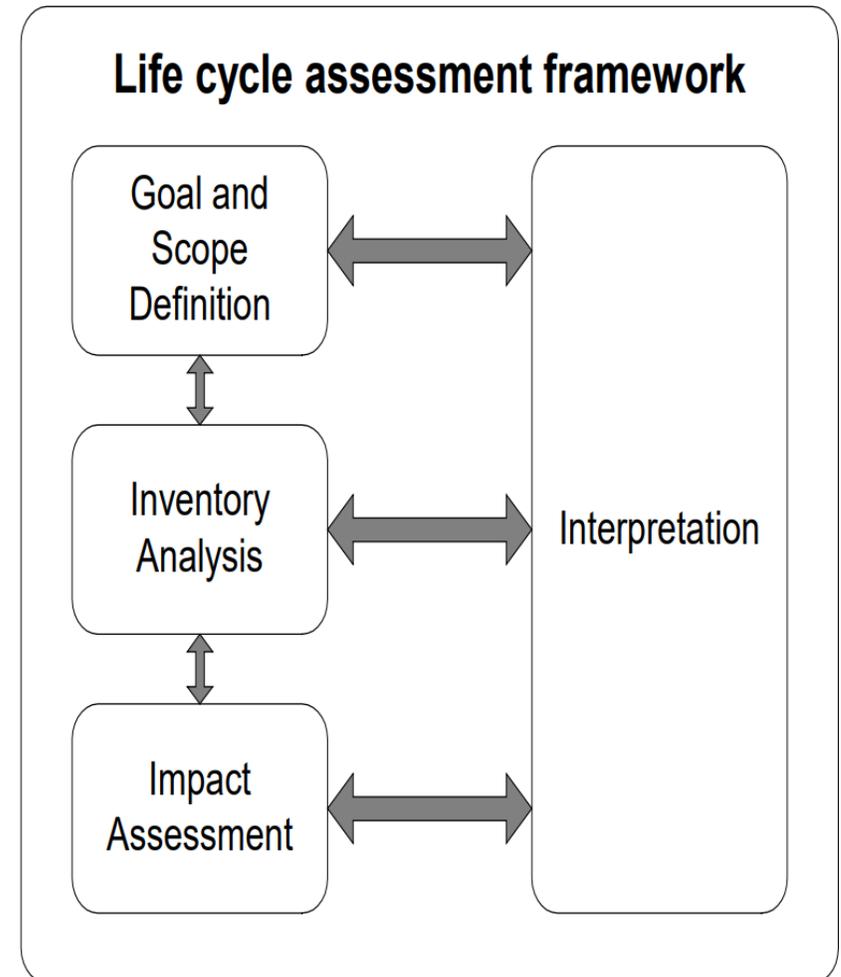
- There are multiple approaches available to measure and report on sustainability baselines and outcomes
- Each has benefits and drawbacks and associated costs
- The main approach used for food companies is a Life Cycle Assessment (LCA)

Life Cycle Assessment

- Life Cycle Assessment (LCA) is a process that follows an industry standard methodology to assess the environmental impacts of a particular product life cycle
- A product LCA will be developed to determine specific information about the product lifecycle based on specification of the scope and boundary conditions for the assessment
- There are different types of LCAs that can be performed and the detail can be tailored depending on use, whether for an internal report or for externally reported compliance

Life Cycle Assessment Framework

- **Goal & Scope Definition:**
 - Determine the scope and system boundaries
- **Life Cycle Inventory:**
 - Data collection, modeling & analysis
- **Impact Assessment:**
 - Analysis of inputs/outputs using category indicators
 - Group, normalize, weight results
- **Interpretation:**
 - Draw conclusions
 - Checks for completeness, contribution, sensitivity analysis, consistency w/goal and scope, analysis, etc.



ESG Reporting Tools

- Generally cover Scope 1 and 2 reporting in detail
- Scope 3 is often generalized

End