

Head office : Paris, France
Industry: Food processing

Questions	Answers
<p>❑ Background and purpose of accounting</p>	<p>We have been performing LCA since 2007 for the sake of economic and environmental optimization of our activities including farm and supplier locations, means of transportation, and packaging. We recognize that accounting for supply chain emissions is one measure toward protecting the environment, but greenhouse gas emissions do not tell the whole story, and we are engaged in a wide range of efforts through LCA.</p>
<p>❑ Accounting methodology</p>	<p>We use PAS 2050 as the basis for LCA. In 2011, we began using the standards of the GHG Protocol for Scope 1 and 2.</p>
<p>❑ Internal system for accounting</p>	<p>Each Danone company around the world has experts in greenhouse gases who input LCA information which is then reported to Corporate and consolidated to get a worldwide footprint</p> <p>Continuity is a crucial factor in improving the reliability of data, and it is important to continuously secure and train human resources who have expert knowledge.</p>
<p>❑ Use of accounting results</p>	<p>In addition to reporting in CDP, we report our results in a Sustainability Report for general public. As far as consumers are concerned, we believe that at present they do not have a clear understanding of this topic. Moreover, common and detailed calculation rules are needed to allow an accurate assessment and understanding of information and measures taken to reduce greenhouse gas emissions. Concerning our brands, as from october 2011 our Evian water brand offsets 100% of its emissions with credits generated by agroforestry projects in Africa. This offsetting activities come on top of a 40% emissions reduction since 2007.</p>
<p>❑ Benefits of accounting</p>	<p>The advantage of performing LCA, instead of only accounting for Scope 3, is that corporate risk management and supply chain management can result in not only environmental benefits, but also cost savings.</p>

The Livelihoods project of restoration of mangroves in Senegal validated by the United Nations

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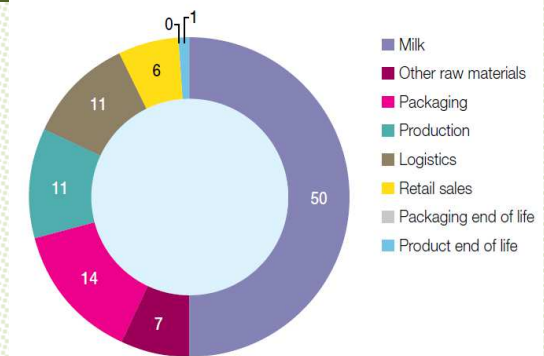


Danone Website

<http://downtoearth-danone.tumblr.com/post/26977422709/the-livelihoods-project-of-restoration-of-mangroves-in>

Questions	Answers
<ul style="list-style-type: none"> Efforts to reduce supply chain emissions 	<p>In 2009 Danone began entering into agreements called Carbon Pacts with its suppliers. Under these agreements, Danone and suppliers put together their expertise on reducing emissions to mitigate and report the emissions of supply chain. On the other hand, the latest technologies, including information on feeds are used to reduce methane emissions from cows while improving milk quality.</p>
<ul style="list-style-type: none"> Issues in supply chain emissions accounting 	<p>One problem for accounting is the lack of databases with official emissions factors that can be used in common. Another issue is the lack of common guidelines on accounting and reporting methodologies as well as disclosure rules. Finally, the fact that consumers cannot yet fully understand this kind of information is another big obstacle to publishing green house gases information</p> <p>It is necessary to establish ways to adequately assess efforts for supply chain emissions accounting and reduction, knowing that this task might involve large-scale investments and cannot be carried-out by one isolated organization by itself.</p>
<ul style="list-style-type: none"> Advice for those beginning to account for supply chain emissions 	<p>Those companies willing to start measuring supply chain emissions should share their plans and concerns with its suppliers in the most transparent and collaborative way so that both parties see the advantage of putting their efforts together in order to measure and reduce emissions. If they succeed in their goals, both organizations should benefit from cost savings, new clients and better brand reputation.</p>

Carbon footprint at group level (in %)



Total scope: 578 g eq CO₂/kg product
Danone's scope of direct responsibility: 217 g eq CO₂/kg product