## Louis Vuitton Malletier

Head office : Paris, France Industry : Fashion and leather goods, retail

Questions	Answers
■ Background and purpose of accounting	With the publication of Bilan Carbone (an assessment tool for greenhouse gas emissions) by ADEME in 2004, accounting based on estimation was begun for emissions related to the transportation, etc. of leather products within France. In 2010, accounting based on a great deal of primary data was begun for emissions in the industry from procurement of raw materials to sale in stores. At present, accounting is performed on a voluntary basis, but this is being addressed in preparation for strict disclosure requirements in the future.  By including Scope 3 emissions in accounting, Louis Vuitton identifies areas in the supply chain with the potential for reduction and develop strategies to reduce emissions.
■ Accounting methodology	Louis Vuitton uses an independently developed accounting tool in assessing its supply chain emissions, focusing on products transportation, which involves the largest amount of emissions. This tool provides to Louis Vuitton an accurate and worldwide assessment
☐ Internal system for accounting	There are many activities in Louis Vuitton, and today Louis Vuitton focuses with the tool on the CO2 emissions due to the transportation. But thanks to the volontary Bilan Carbone, Louis Vuitton aslo calculate the CO2 impact for each branch.
■ Use of accounting results	Louis Vuitton disclosed the results of its first Bilan Carbone during the Aichi Expo in 2004 in Japan and it was publishing in few press releases. Louis Vuitton is currently publishing the mandatory results of the BGES (Article 75, Grenelle 2).
■ Benefits of accounting	As the main environmental impact on the LV supply chain is the CO2 emision due the transportation, Louis Vuitton works closely with its main transportation operators to select the best types of aircrafts, trucks and vessels.

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■ Efforts to reduce supply chain emissions	To select transportation operators that can take outstanding actions for the environment we use bidding for international transportation services, and we select routes that minimize emissions in transportation from the supplier to Louis Vuitton plants. By using less packaging when shipping products, LV also optimizes the volume transported (containers) and indeed the CO2 emissions.
■ Issues in supply chain emissions accounting	Louis Vuitton is engaged in ISO 14001 supply chain certification, (all the flows from LV workshops to the stores through warehouses). LV recognizes the importance of continued follow-up and training for all of our transportation operators. Louis Vuitton recognizes the importance of future efforts to assess and reduce emissions in the supply chain.
■ Advice for those beginning to account for supply chain emissions	The advice would be to start with what is important for your business (core product for example) and expand the measuring scope later. Try not to gather all the suppliers' scope 3 GHG data but perhaps limit the number of suppliers that you gather information from. The key is to start small but with essential and right scope then improve data accuracy and build on it.