

Develop Your Scope 3 Strategy

Drive Reductions to Impact Your Footprint



What are Scope 3 Greenhouse Gas Emissions?

Greenhouse gas (GHG) emissions – gases such as carbon dioxide, methane, and nitrous oxide that contribute to our changing climate – are classified into three scopes. Scope 3 emissions are all indirect emissions that occur within a company’s supply chain. Scope 3 emissions often are the largest source of emissions for food companies and are associated with many significant risks and opportunities.

Why are Scope 3 Emissions Important?

We are in the age of radical transparency. Today’s consumers want to see solutions in our food system; and food retailers are responding by setting supply chain targets and looking to their suppliers for Scope 3 data, Scope 3 commitments, and Scope 3 reduction projects.

Our Expertise

A comprehensive Scope 3 strategy can reduce risk by helping your company:

- ▶ Respond to increasing customer requests for data
- ▶ Contribute to the public commitments of your customers and prepare for new commitments
- ▶ Manage future financial risks in your supply chain

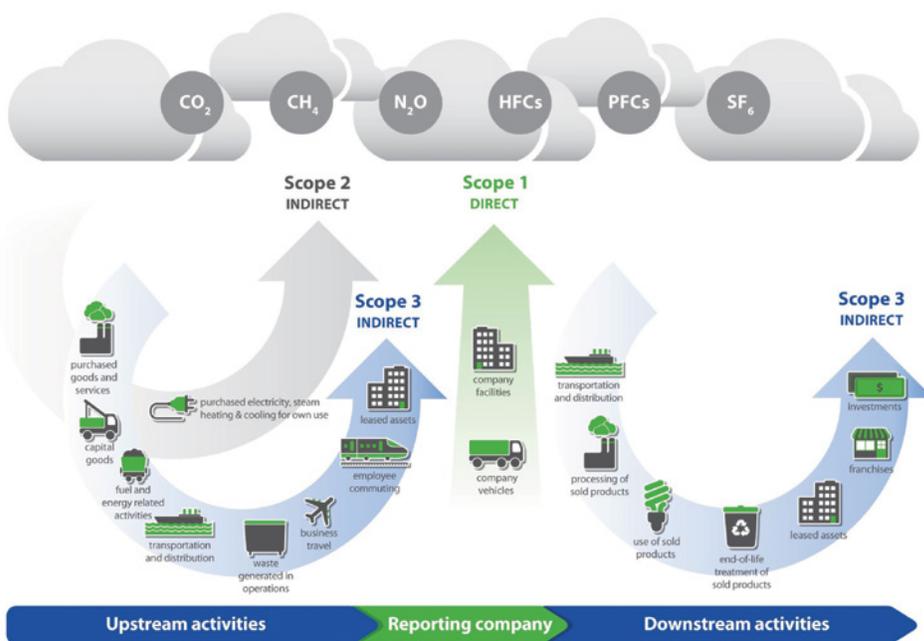
Scope 3 strategies can also create opportunities by helping your company:

- ▶ Take credit for planned investments and improvements
- ▶ Invest in impactful changes
- ▶ Improve customer relationships
- ▶ Increase sales and customer loyalty
- ▶ Open the door to new business

We are food & ag experts.
We understand the complex natural systems in which our food is grown, from farm to fork, and the role they play in our industry’s carbon opportunity. Our firm works with farmers nationwide who produce fruit, vegetables, nuts, grains, milk, animal protein, and the businesses to whom they sell product.

Deliverables We Provide

- ▶ Life Cycle Analyses & Carbon Footprints
- ▶ Scope 3 Inventory Development
- ▶ Data Collection and Management Tools
- ▶ Customer Reporting Support
- ▶ Models, Strategy Development, and Action Planning
- ▶ Goal-Setting and Science-Based Target Development



Source: Greenhouse Gas Protocol. Corporate Value Chain (Scope 3) Accounting and Reporting Standard. 2011.

About Pinion

With roots dating back to 1932, Pinion formerly KCoe Isom is a Top 100 accounting and advisory firm. Two-thirds of our business is with food and agriculture companies. Since starting in Kansas and California, Pinion has expanded across the U.S. and serves clients globally. Our client base represents many subsets of food and agriculture including:

- ▶ Food and beverage (food processors and manufacturers, breweries, wineries)
- ▶ Trees and permanent crops (nuts, fruit trees, vines, etc.)
- ▶ Specialty crops (vegetables, berries, etc.)
- ▶ Commodity crops (corn, soy, wheat, rice, other grains)
- ▶ Beef and other livestock (cattle, dairy, swine, poultry, eggs)

Pinion is a thought leader in sustainability for both production agriculture and food and beverage manufacturing. Over the past 10 years, Pinion's sustainability team has played a key role in many cutting-edge sustainability programs, such as:

- ▶ First livestock and beef sustainability program in the U.S.
- ▶ First industry-level sustainability framework in the U.S.
- ▶ Innovative reports on conservation and financial outcomes in agriculture
- ▶ Leaders in sustainability assurance and verification

We deliver additional value when developing Scope 3 strategies:

- ▶ Extensive knowledge of the entire food and agriculture supply chain: we understand how farm operations work and how food is made; we can speak the language of farm managers and plant engineers.
- ▶ In-depth technical expertise in sustainable food and agriculture practices, data, implementation, and current operational performance.
- ▶ Long-established relationships with leaders in dairy, beef, poultry, hog, commodity crop, and permanent & specialty crop industries.



WE ARE
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&
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