



From ambition to value creation –
targeted supply chain emission
reduction for decarbonisation success

JANUARY 2026

Value of making your procurement organisation fit for decarbonisation

From compliance to competitive edge across four value lenses



Strategic Value

- ✓ **Accelerates corporate decarbonisation targets:** Procurement directly influences Scope 3, which often represents the largest portion of a company's carbon footprint.
- ✓ **Enhances regulatory compliance:** Prepares the organisation for CSRD/ESRS reporting, supply chain due diligence, and other ESG obligations.
- ✓ **Strengthens market positioning:** Demonstrates sustainability leadership to investors, customers, and partners.
- ✓ **Mitigates reputational and transition risks:** Reduces exposure to carbon-related supply chain controversies or disruptions.



Operational Value

- ✓ **Improved supplier collaboration:** Procurement can drive suppliers to adopt low-carbon practices, which improves overall supply chain resilience and innovation.
- ✓ **Higher quality and completeness of emissions data:** Enables better decision-making and tracking of progress against targets.
- ✓ **Informed sourcing decisions:** Carbon metrics integrated into supplier selection, contracts, and purchasing decisions.
- ✓ **Efficiency gains:** Standardized data collection, reporting tools, and processes reduce manual work and errors.



Financial Value

- ✓ **Cost and risk out:** Material efficiency, packaging right-sizing, energy improvements, and smarter transport lower cost and exposure to energy/commodity volatility.
- ✓ **Carbon-price readiness:** Quantified category footprints inform make/buy, offtakes, and hedging against rising carbon-cost pass-through.
- ✓ **Revenue & capital access:** Verified low-carbon products win tenders and preferential financing; transparent disclosures improve investor confidence under ISSB.

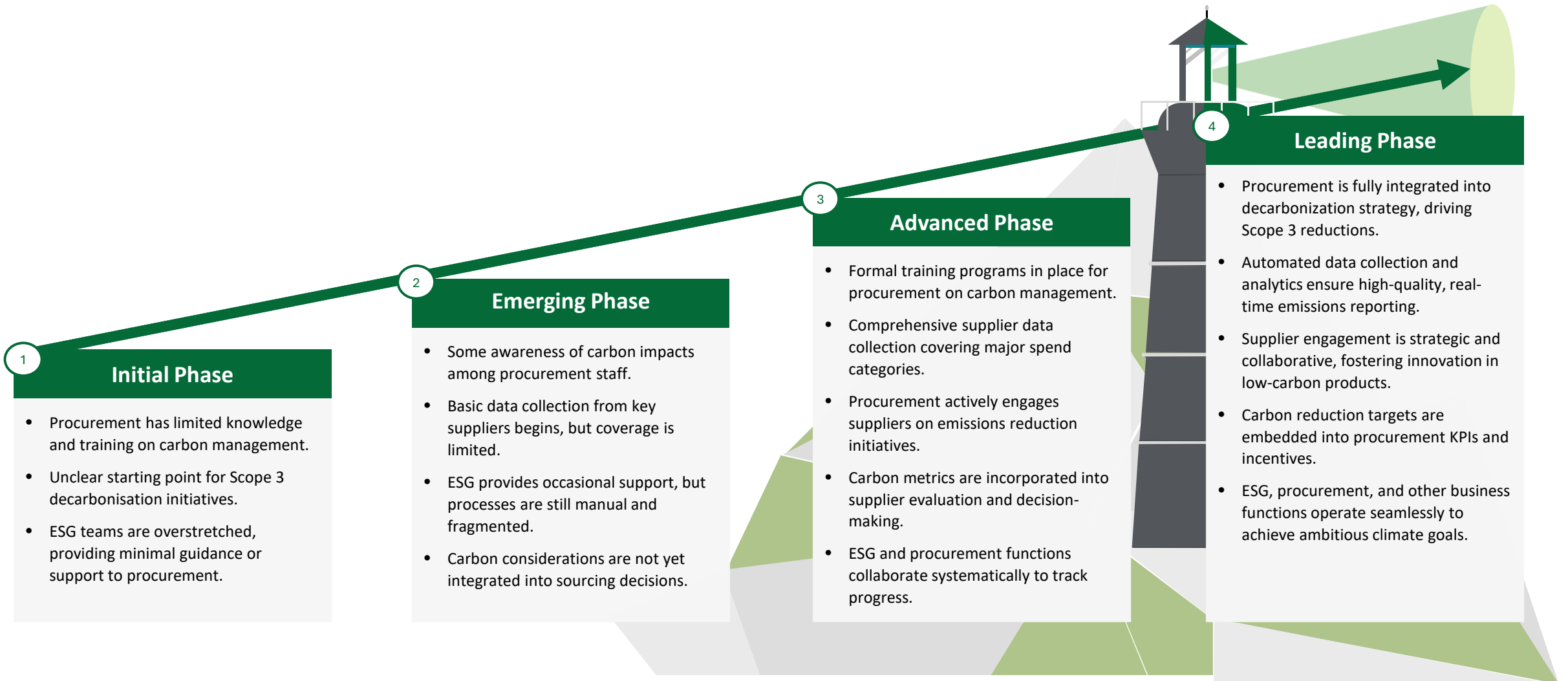


Cultural Value

- ✓ **Carbon-literate buyers:** Trained all category managers on Scope 3 methods, reduction levers, and commercial trade-offs to address customer expectations.
- ✓ **Clear ownership & cadence:** Define decision rights, data owners, and quarterly reviews across Procurement, R&D, Finance, and Sustainability.
- ✓ **Consistent methodology:** Anchor all calculations and data-quality checks in GHG Protocol to ensure comparability over time and across categories.

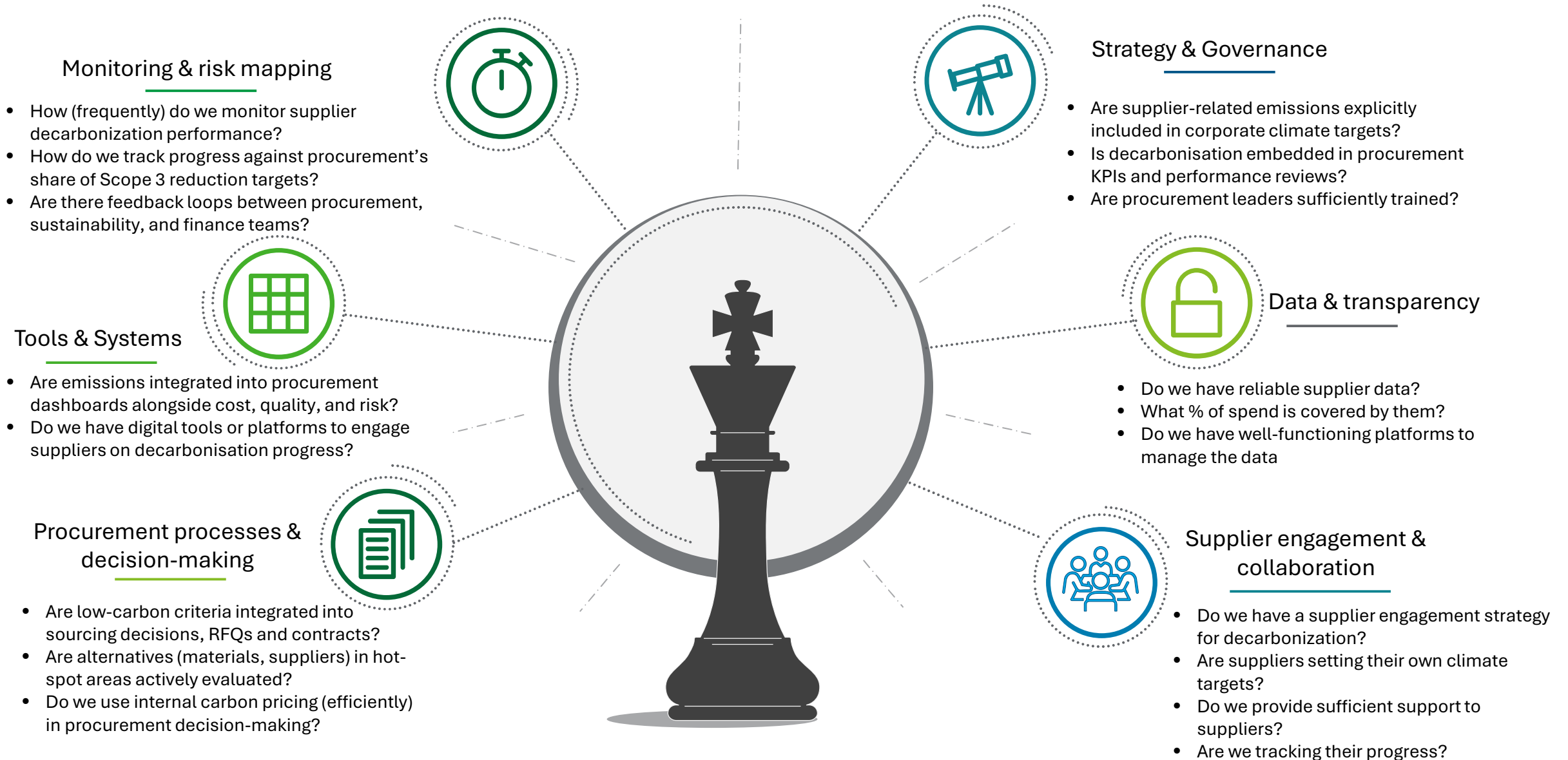
Procurement – different maturity levels: Where does your organisation stand?

At leading companies, procurement is fully embedded in decarbonization efforts, driving the greatest impact and ensuring lasting success



Is our procurement function truly engaged and effective in driving decarbonisation success?

Critical questions for assessing decarbonization maturity





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Should this proposal be acceptable to you, we would be pleased to hear from you to formally confirm our appointment.

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