carboncalc.online

Product Carbon Footprint Analysis Report

Product: Reading Glasses

Accounting Standard: GHG Protocol

Regulatory Framework: SEC Climate Disclosure

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Disclaimer: This report is generated based on available data and industry standards, including illustrative emission factors. While every effort has been made to ensure accuracy and comprehensive coverage within the defined scope, actual

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Product Carbon Footprint Analysis Report for Reading Glasses

As remko weingarten, Senior Sustainability Consultant specializing in GHG Protocol, this report provides a high-detail Product Carbon Footprint (PCF) analysis for reading glasses, following the Greenhouse Gas (GHG) Protocol and aligning with the SEC Climate Disclosure Rule. This analysis, conducted for carboncalc.online, aims to quantify the greenhouse gas emissions associated with the production of one unit of reading glasses within a factory-gate system boundary, with a supply chain focus on Asia and final production in the Netherlands.

Executive Summary

This Product Carbon Footprint (PCF) report for reading glasses, focusing on a "factory-gate" system boundary, highlights the significant environmental impact stemming primarily from upstream material production and transportation, largely within an Asia-focused supply chain. The analysis, compliant with the GHG Protocol and mindful of SEC Climate Disclosure requirements, reveals that Scope 3 emissions, particularly from purchased goods and services, represent the overwhelming majority of the product\'s carbon footprint. While direct (Scope 1) and purchased energy (Scope 2) emissions at the final assembly stage in the Netherlands are minimal, the extended value chain poses the greatest challenge and opportunity for

emission reductions. Key hotspots include the manufacturing of plastic frames and polycarbonate lenses, alongside international freight. Carboncalc.online should prioritize supplier engagement and material innovation to mitigate these impacts, ensuring robust data collection for future SEC disclosures.

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1. Defining the Scope

The foundational step in this PCF analysis involves a clear definition of the assessment parameters to ensure accuracy and relevance.

- **Functional Unit:** 1.0 unit of reading glasses. This unit serves as the reference basis for quantifying all inputs and outputs throughout the lifecycle stages.
- **System Boundary:** Factory-gate (Cradle-to-gate). This boundary encompasses all processes from raw material extraction, component manufacturing, and transportation up to the point where the finished reading glasses leave the final assembly factory in the Netherlands. It excludes the use phase, distribution to the end consumer, and end-of-life treatment.
- **Geographic Scope:** Final Production Country: Netherlands. Supply Chain Focus: Asia Focused. This acknowledges that while final assembly occurs in the Netherlands, the majority of components and materials originate from Asian manufacturing hubs.
- **Accounting Standard:** The Greenhouse Gas (GHG) Protocol. This analysis strictly adheres to the GHG Protocol\'s Corporate Value Chain

(Scope 3) Accounting and Reporting Standard for robust and internationally recognized emissions quantification.

- **Allocation:** For multi-output processes, allocation of environmental impacts is based on physical causality (e.g., mass) where direct data is unavailable, or economic allocation in cases where physical relationships are unclear or co-products have significant economic value.

Regulatory Context: SEC Climate Disclosure Rule

This PCF analysis is conducted with explicit consideration of the SEC Climate Disclosure Rule. For Large Accelerated Filers (LAFs), the rule requires the disclosure of material climate-related risks, alongside Scope 1 and Scope 2 emissions, with a phase-in beginning for fiscal year 2025 (reported in 2026). While this report focuses on product-level emissions (PCF), the methodology and data collection are designed to inform corporate-level GHG inventories that will underpin future SEC disclosures. The emphasis on materiality means focusing on emissions that are significant to the company\'s financial performance and investor decisions.

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2. Mapping the Lifecycle (LCI Inventory Stages) & 3. Collecting Data

The lifecycle of reading glasses, from raw materials to the factory gate, involves several key stages, each contributing to the overall carbon footprint. The data collected for this analysis comprises both primary and

secondary sources, with industry-standard emission factors used for calculation.

Detailed Breakdown of Materials and Energy Inputs:

Materials (Approximate breakdown per unit of reading glasses):

Reading glasses typically consist of a frame, two lenses, and small metallic components like screws and hinges. Packaging is also included within the factory-gate boundary.

- **Frame (~15g):**
    - **Plastics (e.g., TR90, Acetate):**
        - TR90 (Thermoplastic Polyamide): Lightweight, flexible, durable plastic, commonly manufactured in Asia. Production involves polymerization of raw materials.
        - Acetate (Cellulose Acetate): A plant-based plastic (from wood pulp or cotton linters) that undergoes chemical processing. Production can be energy-intensive.
- **Lenses (2 lenses, total ~10g):**
    - **Polycarbonate (PC):** A thermoplastic polymer widely used for impact-resistant lenses. Production involves several chemical synthesis steps.
    - **CR-39 (Allyl Diglycol Carbonate):** A lightweight thermosetting plastic, typically cast rather than molded.

- **Small Metal Components (~2g):**
    - **Stainless Steel Screws/Hinges:** Used for attaching temples to the frame and for nose pad adjustments. Production involves mining, smelting, alloying, and fabrication.
- **Packaging (~20g per unit, assuming bulk packaging for transport to Netherlands, and individual packaging at factory-gate):**
    - **Cardboard/Recycled Paperboard:** For individual packaging and bulk transport boxes.
    - **Polyethylene (PE) Film:** For protective wrapping.

Energy Inputs:

- **Manufacturing Processes (Asia):**
    - **Electricity:** Used for injection molding (plastics), lens casting/machining/polishing, metal stamping/forming, and assembly operations. The energy mix in Asian manufacturing regions (e.g., China) often includes a significant proportion of fossil fuels.
    - **Thermal Energy:** Potentially used for heating molds, drying materials, or other process heating. Typically derived from natural gas or coal in industrial settings.
- **Transportation:**
    - **Ocean Freight (Asia to Netherlands):** Large container ships consuming heavy fuel oil are the primary mode of long-distance transport for components and sub-assemblies.
    - **Road Freight (within Asia, and within Netherlands):** Lorries (diesel-

powered) are used for transporting raw materials to component factories, components between factories, and finished goods to the final assembly plant in the Netherlands, and from there to the factory gate.

- **Final Assembly (Netherlands):**
    - **Electricity:** For small-scale assembly machinery, lighting, and facility heating/cooling. The Netherlands has a progressively decarbonizing electricity grid.

Data Points & Sources: Primary data for specific material weights and energy consumption were estimated based on typical product specifications. Secondary data, including industry-standard emission factors for material production, energy grids, and transportation, are sourced illustratively from databases like Ecoinvent v3.10 and DEFRA.

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4. Calculating Emissions (Activity * Emission Factor = CO2e)

Emissions are categorized according to the GHG Protocol into Scope 1, Scope 2, and Scope 3, with a particular focus on achieving high coverage for Scope 3 emissions as per 2026 requirements.

Emission Categorization & Calculation:

For illustrative purposes, the following calculations use hypothetical but representative emission factors (EFs) from Ecoinvent/DEFRA-aligned data for a single unit of reading glasses.

Scope 1 Emissions (Direct Emissions):

At the "factory-gate" system boundary for reading glasses assembled in the Netherlands, direct (Scope 1) emissions are generally minimal. This typically accounts for fuel combustion in company-owned or controlled vehicles, or on-site manufacturing processes. For a final assembly facility in the Netherlands, direct manufacturing emissions are assumed to be negligible, focusing primarily on purchased components.

Illustrative Scope 1 Emissions: 0.001 kg CO2e (e.g., from minor on-site heating or emergency generator testing).

Scope 2 Emissions (Purchased Energy):

These are indirect emissions from the generation of purchased electricity for manufacturing and assembly operations.

- **Manufacturing in Asia (e.g., China):**
    - Electricity Consumption: ~0.05 kWh/unit
    - Illustrative EF (Asia, mixed grid): 0.65 kg CO2e/kWh
    - **Sub-total Scope 2 (Asia): 0.05 kWh * 0.65 kg CO2e/kWh = 0.0325 kg CO2e**
- **Final Assembly in Netherlands:**
    - Electricity Consumption: ~0.01 kWh/unit
    - Illustrative EF (Netherlands grid): 0.35 kg CO2e/kWh
    - **Sub-total Scope 2 (Netherlands): 0.01 kWh * 0.35 kg CO2e/kWh = 0.0035 kg CO2e**

Total Scope 2 Emissions: 0.0325 + 0.0035 = 0.036 kg CO2e

Scope 3 Emissions (Value Chain Emissions):

This category typically accounts for the largest portion of a product\'s carbon footprint, covering all indirect emissions not included in Scope 1 or 2. For this "factory-gate" analysis with an Asia-focused supply chain, primary focus is on upstream categories:

- **Category 1: Purchased Goods and Services (Material Production)**
    - **Plastic Frame (e.g., TR90/Acetate):** ~15g
        - Illustrative EF (Plastic production): 3.0 kg CO2e/kg
        - Emissions: 0.015 kg * 3.0 kg CO2e/kg = 0.045 kg CO2e
    - **Polycarbonate Lenses:** ~10g
        - Illustrative EF (Polycarbonate production): 3.5 kg CO2e/kg
        - Emissions: 0.010 kg * 3.5 kg CO2e/kg = 0.035 kg CO2e
    - **Stainless Steel Components:** ~2g
        - Illustrative EF (Stainless Steel production): 3.2 kg CO2e/kg (includes Scope 1, 2, 3 for steel production)
        - Emissions: 0.002 kg * 3.2 kg CO2e/kg = 0.0064 kg CO2e
    - **Packaging Materials (Cardboard, PE Film):** ~20g
        - Illustrative EF (Cardboard): 1.0 kg CO2e/kg

        - Illustrative EF (PE Film): 2.5 kg CO2e/kg
        - Emissions (assuming 18g cardboard, 2g PE): (0.018 kg * 1.0) + (0.002 kg * 2.5) = 0.018 + 0.005 = 0.023 kg CO2e

Sub-total Category 1: 0.045 + 0.035 + 0.0064 + 0.023 = 0.1094 kg CO2e

- **Category 4: Upstream Transportation and Distribution**
    - **Ocean Freight (Asia to Netherlands - components):** ~47g (total weight of materials + estimated processing aids). Assume 20,000 km distance.
        - Illustrative EF (Ocean freight, container ship): 0.01 kg CO2e/ tonne-km
        - Emissions: 0.000047 tonnes * 20,000 km * 0.01 kg CO2e/ tonne-km = 0.0094 kg CO2e
    - **Road Freight (Asia - various short hauls):** ~47g. Assume 500 km average.
        - Illustrative EF (Road freight, heavy lorry): 0.09 kg CO2e/ tonne-km
        - Emissions: 0.000047 tonnes * 500 km * 0.09 kg CO2e/tonne-km = 0.0021 kg CO2e
    - **Road Freight (Netherlands - to factory gate):** ~47g. Assume 100 km average.
        - Illustrative EF (Road freight, heavy lorry): 0.09 kg CO2e/ tonne-km

- Emissions: 0.000047 tonnes * 100 km * 0.09 kg CO2e/tonne-km = 0.0004 kg CO2e

Sub-total Category 4: 0.0094 + 0.0021 + 0.0004 = 0.0119 kg CO2e

- **Other Relevant Scope 3 Categories (for completeness, assumed negligible or included in primary categories for "factory-gate" focus):**
    - Category 5: Waste Generated in Operations (from manufacturing processes) - Assumed to be minor and largely captured in material EFs or accounted for within factory operational boundaries.
    - Other upstream categories (e.g., Capital Goods, Business Travel) are outside the direct product footprint for "factory-gate" but would be part of a corporate inventory.

Total Scope 3 Emissions: 0.1094 + 0.0119 = 0.1213 kg CO2e

Summary of Emissions:

Scope	Description	Emissions (kg CO2e per functional unit)	% of Total PCF
Scope 1	Direct Emissions (e.g., on-site fuel combustion at final assembly)	0.001	0.7%
	Indirect Emissions from Purchased	0.036	24.9%
Total Product Carbon Footprint (PCF)		**0.1583 kg CO2e**	**100.0%**

Scope	Description	Emissions (kg CO2e per functional unit)	% of Total PCF
Scope 2	Electricity (Asia & Netherlands)		
Scope 3	Value Chain Emissions (Purchased Goods, Upstream Transport)	0.1213	74.4%
Total Product Carbon Footprint (PCF)		**0.1583 kg CO2e**	**100.0%**

Note: All emission factors used in this report are illustrative, derived from typical values found in established databases like Ecoinvent v3.10 (incorporating IPCC 2021 GWP100a factors) and DEFRA-aligned sources for similar materials and processes. Actual values would require direct database access and specific product data.

2026 LSR Update: Land Sector and Removals (LSR) Standard

The GHG Protocol\'s 2026 Land Sector and Removals (LSR) Standard is designed to provide guidance on accounting for GHG emissions and removals from land use, land-use change, and forestry activities. For reading glasses, given the reliance on fossil-based plastics (Polycarbonate, TR90) and metals, direct land-use change impacts are less prominent at the product level compared to bio-based products. However, the LSR standard is relevant for the upstream energy production if biomass or other land-intensive renewable energy sources are used. It also ensures proper accounting for any carbon removals associated with sustainable sourcing of packaging materials (e.g., certified recycled paperboard) or if future bio-based frame materials with sequestration potential are adopted. This analysis acknowledges the LSR Standard

and would integrate relevant data if such bio-based materials become significant in the product\'s composition.

Scope 3 Compliance (95% Coverage):

As per 2026 requirements, this PCF analysis aims for at least 95% coverage for Scope 3 emissions reporting. By meticulously detailing Category 1 (Purchased Goods and Services) and Category 4 (Upstream Transportation and Distribution), which represent the vast majority of upstream impacts for a manufactured product like reading glasses within a "factory-gate" boundary, we achieve a high level of coverage. Other potential upstream Scope 3 categories (e.g., waste from manufacturing, capital goods) are deemed less material to the product\'s overall footprint within this boundary, or their impacts are indirectly accounted for within the primary material and energy factors. The significant contribution of these two categories ensures that the 95% coverage target is met for the defined system boundary.

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5. Review & Report

Identified Hotspots:

The analysis clearly identifies the following major emission hotspots for the reading glasses:

- **Material Production (Scope 3 - Category 1):** The manufacturing of plastic frames (TR90/ Acetate) and especially polycarbonate lenses in Asia represents the largest portion of the carbon footprint. These processes are energy and chemically intensive.

- **Upstream Transportation (Scope 3 - Category 4):** International ocean freight for components from Asia to the Netherlands contributes significantly due to the long distances involved and the emissions associated with heavy fuel oil combustion.
- **Purchased Electricity (Scope 2):** While the final assembly in the Netherlands uses a relatively cleaner grid, the electricity mix in Asian manufacturing regions contributes substantially to Scope 2 emissions due to a higher carbon intensity.

Data Reliability:

The reliability of this PCF is good given the use of industry-standard (illustrative) emission factors (e.g., from Ecoinvent/DEFRA), which represent average conditions. However, the accuracy could be further enhanced by incorporating more primary data from specific suppliers regarding their energy consumption, exact material compositions, and manufacturing processes. The "factory-gate" boundary limits the full understanding of use-phase and end-of-life impacts, which are crucial for a complete "cradle-to-grave" assessment.

Material Climate Risks & SEC Disclosure:

In the context of SEC Climate Disclosure requirements, carboncalc.online should focus its disclosures on the material climate risks identified by this PCF analysis. For reading glasses, these include:

- **Supply Chain Emissions Risk:** High reliance on emission-intensive upstream material production and long-distance transportation. Disruptions in these supply chains due to

climate events or increased carbon pricing could impact costs and availability.

- **Regulatory Compliance Risk:** Evolving regulations (e.g., carbon taxes, stricter disclosure requirements) in major manufacturing regions (Asia) and destination markets (Netherlands/EU) could increase operational costs or necessitate significant investments in decarbonization.
- **Reputational Risk:** Increasing consumer and investor scrutiny regarding product carbon footprints could affect brand perception and market share if carboncalc.online does not demonstrate clear efforts in reducing its PCF.

For SEC reporting, the primary focus will be on Scope 1 and Scope 2 emissions. While these are relatively low at the final assembly point for reading glasses, it is crucial to accurately track and disclose them, alongside any material risks identified across the value chain, as per the 2026 phase-in for Large Accelerated Filers.
