

Cost & Carbon Manager

Enables streamlining of production, supply chain and after sales



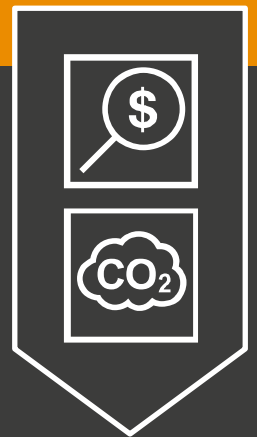
Make **informed decisions** for product, production and supplier choices ...



... gain **competitive advantages** through cost & carbon leadership ...



... for an **affordable carbon-free future**





The latest global developments further emphasize the need for a profound analysis of the product impact

CO₂ reduction is a relevant factor for companies from an ecological, political and social perspective



Ecologically

- In contrary to climate targets, CO₂ emissions worldwide have increased by nearly 50% in the past 20 years
- The price of CO₂ certificates has increased by over 1.000% in the last 5 years and is expected to increase to 89 €/t by 2030.



Social

- Over 90% of European consumers consider climate protection important
- More than 60% of customers only buy environmentally-friendly products



Government

- Governments are committing to climate neutrality whereas carbon pricing is the preferred tool for internalizing emissions into business costs.
- Environmental and human rights standards are a central element of the LkSG* but the legal requirements are only a small part of the realizable optimization potentials.

* Lieferkettensorgfaltspflichtengesetz – supply chain due diligence act

Product costing and value analysis is a high-priority topic for companies in the current global environment

- Cost-efficient nearshoring and diversification of offshore locations to reduce risk of shortages
- Energy prices are on the rise in regulated markets with sustainability policies



Global

- European industries struggle with a reduced market volume after Covid and recovery takes till 2023, esp. automotive, industrial products and retail
- Circularity makes scrap re-use and re-sale an important efficiency-lever

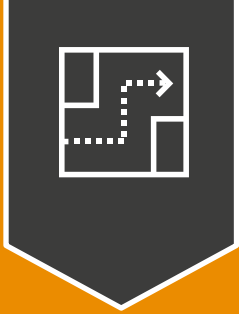


Economic

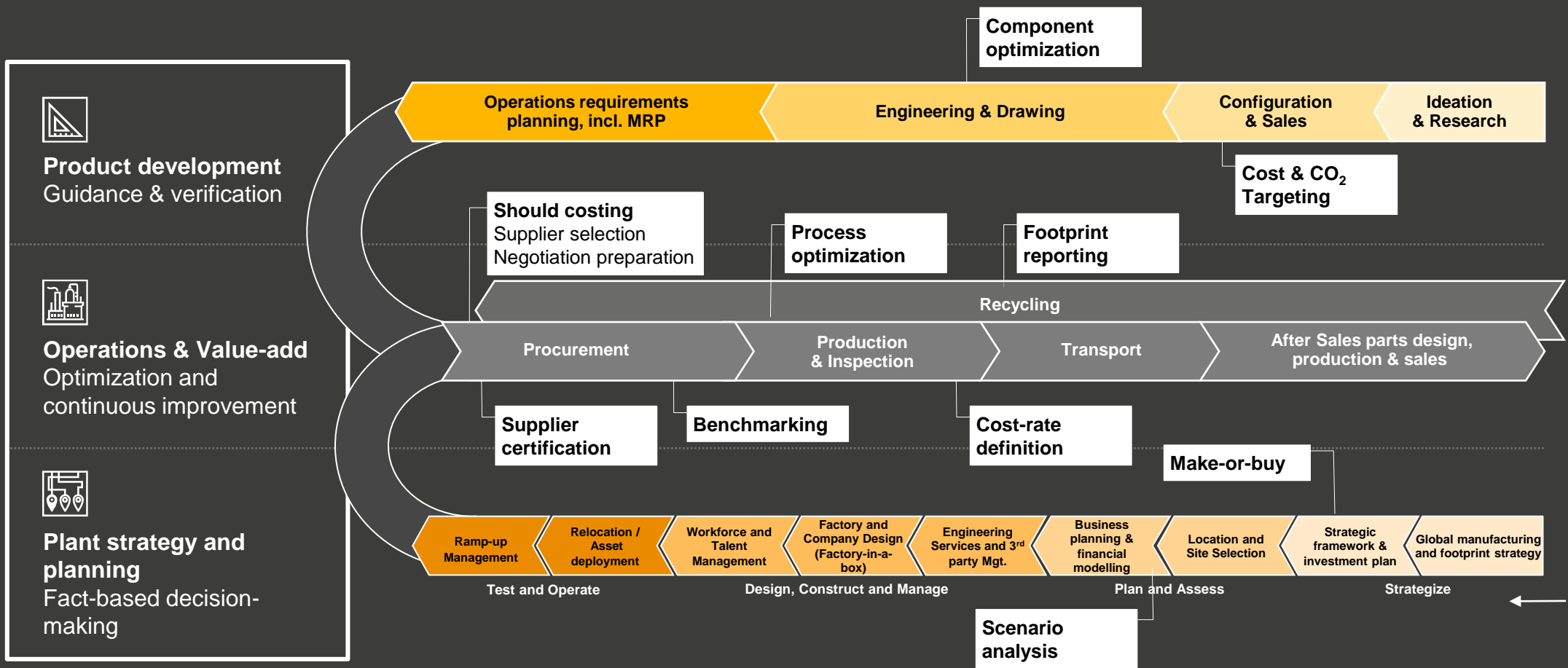
- Automation in trade-off with manual work while global wage levels are changing
- Increased range of manufacturing methods and new design principles, e.g. additive manufacturing
- Introduction of new products at a large scale and high-invests, e.g. electric vehicle market
- Powerful OEMs make it a standard to request transparent offers from suppliers



Industry



We support our clients adjusting to these challenges along their strategy and operations



Depending on the project requirements, we apply selected product analysis methods and reference data

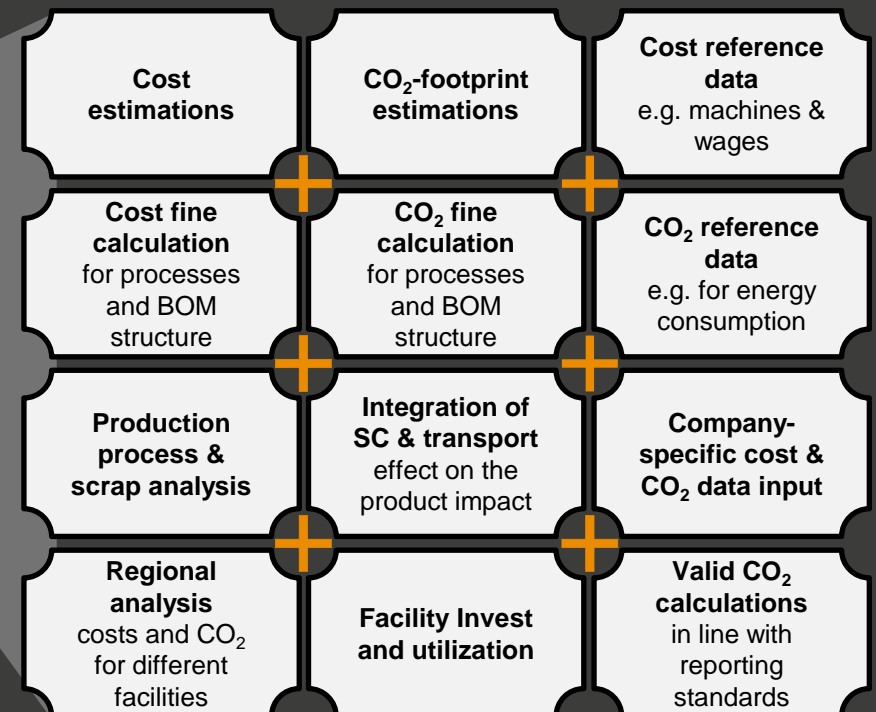
1 Project scoping to your needs

	Single part calculation	Category calculation	Use-case approach
Combined focus			
CO ₂ -Footprint focus			
Cost focus			

Extent	+	++	+++
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- Depending on the required depth and scope, we pick the minimal required methods
- Calculations can be performed for single parts on demand, whole categories or as a means to evaluate a use-case
- Depending on the project state, analysis vary from quick estimations to detailed reports

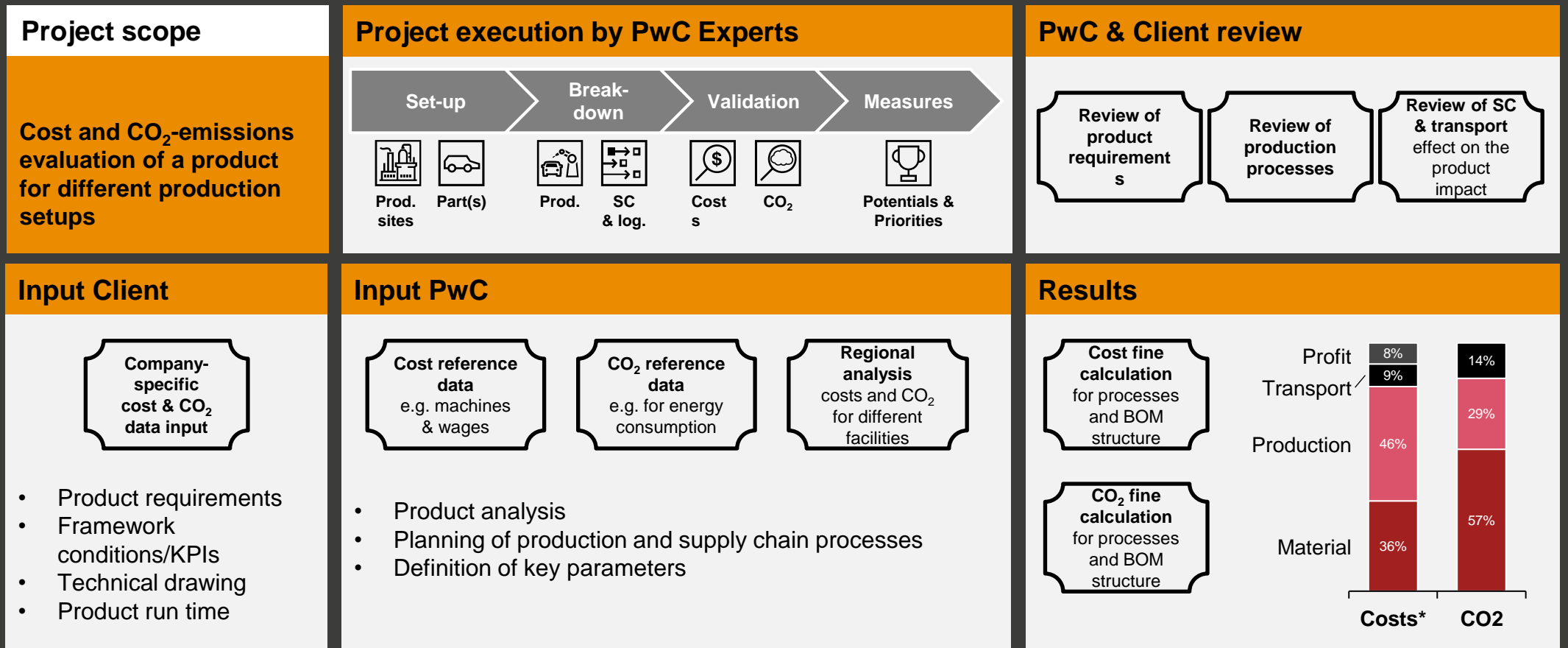
2 Tailored method selection





Our experts calculate your individual carbon footprint per product based on our proven cost calculation methodology

Project example



Our digital solution “Cost & Carbon Manager” provides a quick way for a combined bottom-up analysis



PwC's **Cost & Carbon Manager** delivers the database and digital framework for a transparent cost & CO₂-emission calculation.



The calculations satisfy the requirements from the greenhouse gas protocol (GHG scope 3).



By using our bottom-up calculation tool we support you to quickly calculate parts and to focus on the relevant efficiency levers.

Core features at a glance

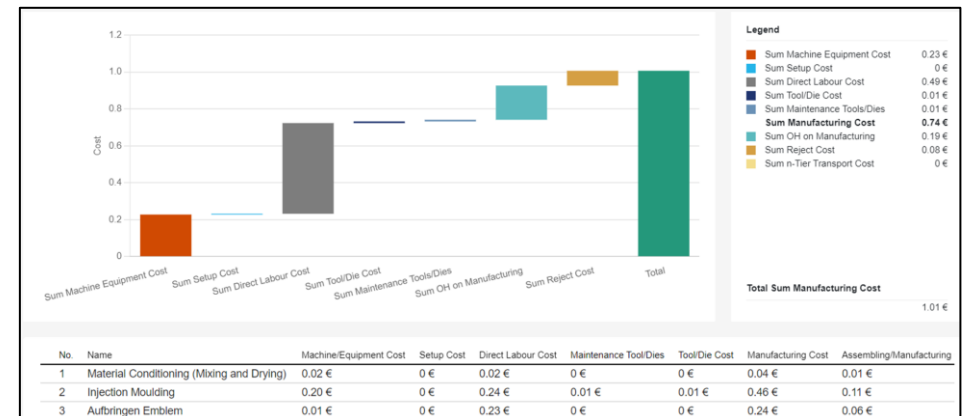
Process View
 Selected Process Step Name: Material Conditioning (Mixing and Drying)
 Selected Process Step Cost: 0.05 €

Information | Labour Settings | Additional Settings | Machines | Die/Tooling | Consumables | Documents

Basic Information
 Name: Material Conditioning (Mixing and Drying) | Account: Calculated

Calculation Result | Motorabdeckung
 Total: 5.60 €
 Weight: 1.0000 kg
 Investment: 756,500 €

Type	Parent Name	Name	Investment	Needed Amount	Total Investment	Capacity Utilization
☒	Motorabdeckung	Gravimax GMX 274	55,000 €	1	60,000 €	7%
☒	Motorabdeckung	Coolmax 250	22,000 €	1	23,000 €	7%
☒	Motorabdeckung	Drymax ES 100/400	35,000 €	1	35,000 €	7%
☒	Motorabdeckung	Duo 7050/1000	491,000 €	1	491,000 €	48%
☒	Motorabdeckung	4400F 45-2.8	79,000 €	1	79,000 €	48%
⊗	Motorabdeckung	Injection Moulding Die	150,000 €	0	0 €	0%
☒	Motorabdeckung	Handarbeitsplatz	60,000 €	1	68,500 €	30%





PwC and Strategy& developed the competency to execute your product impact calculations

Industrial manufacturing is one of the most important industries today

Many years of comprehensive experience in the field of industrial manufacturing – both, on overall system level and components level

Hands-on experience

Hands-on experience from the field operation and tier-down activities in different depth and complexities

Emphasize on ESG

The PwC network has a huge opportunity to accelerate the transition to a **net zero and ESG-driven future** in collaboration with its clients



Know-how

Our deep knowledge in product cost optimization enables us to **embark on the sustainable journey** with you and calculate **CO₂-footprints**

Intercultural project experience

Experience with the culture and processes of **other countries** through numerous international projects around the globe

Innovative methods and tools

Methodological competence and tools for all relevant project steps of should cost modelling, e.g. **benchmarking, idea data base** and **system optimization**



500 product value projects in the last 10 years

Your experts



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About us

Our clients face diverse challenges, strive to put new ideas into practice and seek expert advice. They turn to us for comprehensive support and practical solutions that deliver maximum value. Whether for a global player, a family business or a public institution, we leverage all of our assets: experience, industry knowledge, high standards of quality, commitment to innovation and the resources of our expert network in 155 countries. Building a trusting and cooperative relationship with our clients is particularly important to us – the better we know and understand our clients' needs, the more effectively we can support them.

PwC Germany. More than 12,000 dedicated people at 21 locations. €2.3 billion in turnover. The leading auditing and consulting firm in Germany.

You want to learn more about sustainability?

Find more insights here:

Sustainable is the new profitable

Find out here how we realize your transformation to a sustainable company together with you.

www.pwc.de/sustainability-consulting

Supply Chain Due Diligence Act (Lieferketten-sorgfaltspflichtengesetz or LkSG): How to manage human and environmental risks in your supply chain

[Learn more.](#)

