

# Corporate ESG and Sustainability Practice



## Environmental, social, and governance

(ESG) considerations have become an increased area of focus and importance for our clients, their governing boards, shareholders, and customers. Ashworth Leininger Group (ALG) provides technical expertise, practical acumen, and resourceful project execution essential in managing the novel challenges and opportunities associated with the “E”, in ESG issues.

How do we do it? First and foremost, we know industry – we’ve worked with thousands of businesses since our founding in the mid 1990’s, and our inherent knowledge of site-level operations has allowed ALG, from the production facility to the board room, to assist in development of GHG reduction strategies that are cost-effective and based on real-world data. Second, we know the issues – our deep experience gained from thousands of projects allow us to partner with our clients to resourcefully design, implement, and help their ESG programs mature.

## Our Expertise

### GHG Scope 1, 2, and 3 Emissions Inventories

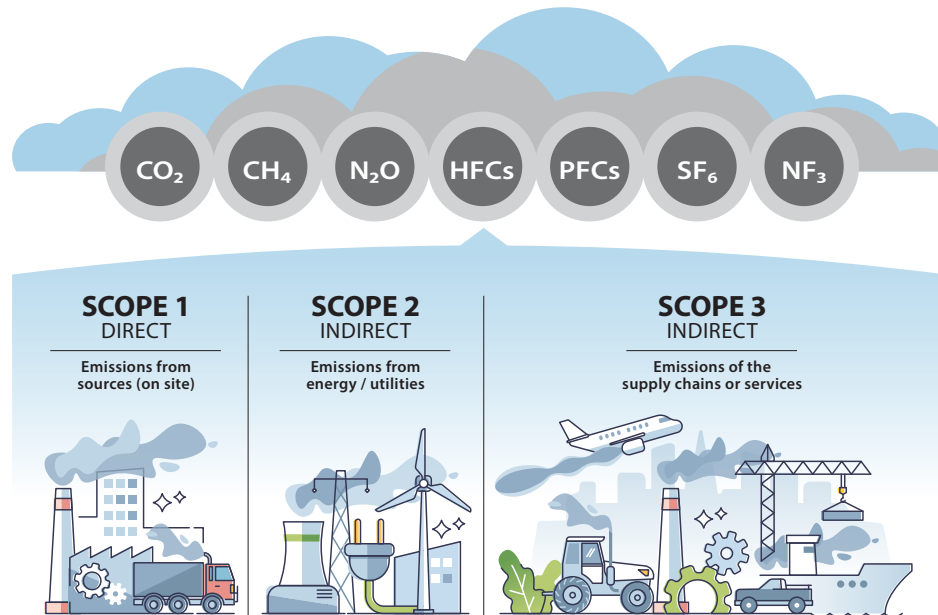
Accurate, defensible, and transparent GHG inventories are the cornerstone of a corporate ESG program. ALG staff have a deep understanding of the engineering and process data that drive these inventories. Greenhouse gas emissions are separated into three categories, termed Scope 1, Scope 2, and Scope 3. Scope 1 emissions come directly from an industrial process. Scope 2 emissions are attributed to purchased electricity, steam, heating and/or cooling, which may be generated onsite or off-site. Scope 3 emissions occur outside of organization boundaries and include emissions from upstream and downstream activities that are a result of a business’s activities. The figure title Greenhouse Gas Emissions at right provides a schematic of these inventory categories.

### Air, Water, and Waste Sustainability Metrics

ALG is a full-service environmental firm, and we have decades of expertise in all manner of air, water, and waste regulation. While we recognize that carbon emissions get the most attention in terms of sustainability (and rightly so), true environmental stewardship requires a holistic approach, requiring assessment of environmental impacts

that go beyond GHG emissions and carbon footprint. Multiple frameworks under the International Sustainability Standards Board (ISSB) require assessment of water and waste impacts as part of their suite of sustainability metrics.

## Greenhouse Gas Emissions



ALG leads the industry, having prepared or audited thousands of GHG inventories representing every major class or category of GHG emissions sources in the United States. Our technical understanding and broad experience allow us to efficiently execute GHG baseline studies that have been recognized by our clients and regulators as defensible, cost-effective, and transparent.

### Reduction Strategies, Tracking, and Corporate Reporting

The holistic purpose of GHG emissions accounting is finding ways to achieve real carbon footprint reductions. ALG takes an engineering-based, data-driven approach to develop reduction strategies that are achievable, transparent, and defensible. Once a reduction strategy is developed, the parallel step is monitoring progress on routine basis relative to realistic, science-based Key Performance Indicators (KPIs), which allows for clear and transparent reporting to board members, shareholders, employees, and the public. ALG is the resourceful program manager to develop and implement your GHG and ESG programs and avoid the unnecessary public scrutiny generated by poorly-crafted plans that may be seen as greenwashing.

## Third-Party Attestations

Auditing GHG inventories is a cornerstone of our practice. It is often required by shareholders, ratings agencies, equity partners, and other stakeholders. We work with our clients to develop an auditing framework that achieves their goals and is based on established regulatory programs, such as the California Air Resources Board Mandatory Reporting Rule (MRR), Task Force on Climate-related Financial Disclosures (TCFD), and a variety of similar programs and frameworks. Our client work has been audited by state agencies, who have singled out ALG's work product as representing best practices among firms that provide these services. A testament to our expertise, ALG is the one of the leading verification bodies certified under CARB's MRR and Low Carbon Fuel Standard (LCFS) programs as well as the Oregon GHG and Clean Fuels Programs.

## Life Cycle Assessments

Properly designed and executed, a Life Cycle Assessment (LCA) quantifies environmental impacts, analyzes opportunities for improvement, and identifies environmental risks associated with manufacturing and delivering a commercial product to market. This assessment starts with raw material extraction, includes each step in the supply chain process, and stops at end-of-life waste management. We leverage our technical and engineering expertise, as well as knowledge of LCA tools and software (such as Argonne National Lab's GREET® 3.0 model and others), to properly define the Carbon Intensity for a particular process or product.

## Carbon Credit Market Analysis and Optimization

The carbon credit markets offer companies the potential to monetize GHG emissions reductions through established regulatory frameworks (e.g., Oregon CFP and CA LCFS), or voluntary carbon offset marketplaces (e.g., Verra, American Carbon Registry, Puro.Earth). Our team includes senior staff who have assisted agencies in the design of emission credit markets and cap-and-trade programs and have managed scores of credit-generating projects and high-quality emission reduction credits (ERCs). ALG staff has provided complete services from design and implementation of sustainability initiatives to the testing, quantification, and certification of the credits.

## Our Strengths

- We have integrated sustainability into every element of our firm, from our business strategy, to our clients' solutions, to the longevity of our staff. In doing so, we leverage a wide range of expertise encompassing a broad catalogue of environmental media into our sustainability practice.
- ALG leads the market in greenhouse gas (GHG) quantification and third-party auditing, providing our clients with a transparent and defensible basis for their Scope 1, 2, and/or 3 emissions.
- Our business strategy includes operating with low overhead, allowing ALG to deliver highly skilled expert consulting at a reasonable cost.
- ALG knows how to navigate through the complex web of ESG-related framework providers, standard setting bodies, and ratings organizations, including international ESG-related regulatory requirements.
- Our foundational skillset is providing accurate, defensible, and transparent life cycle analyses and climate risk assessments that are essential in managing ESG design and integration.
- ALG routinely assists a broad spectrum of companies in evaluating and documenting GHG emissions reductions from the application of new, innovative GHG reducing technologies, and we have provided the technical analyses necessary to secure tradeable credits in carbon credit markets.

## Our Team

ALG's dedicated ESG team includes credentialled third-party auditors, experienced practitioners, and licensed engineers who have guided ESG analyses and disclosures for a broad spectrum of industrial, commercial, retail, and manufacturing clients.



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A L G E S G S E R V I C E S

GHG  
Inventories

Air, Water,  
and Waste  
Sustainability

Reduction  
Strategies

Third Party  
Attestations

Life Cycle  
Assessments

Carbon Credit  
Optimization

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Environmental Sustainability & ESG consulting services,  
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