

Examples Aspect – Impact – Climate Change

Process / Activity	Environmental Aspect	Climate Change Impact	Apply Company own criteria for Significant Aspect	Controls	Improvement Actions
Facility operations (location risk)	Exposure to flooding/extreme weather	Disruption to operations, environmental contamination		Emergency response plan	Flood defense systems, climate resilience planning
Boiler and furnace operation	High CO ₂ emissions from fuel combustion	Contribution to global warming		Energy monitoring systems	Shift to cleaner fuels / renewable energy
Electricity consumption (grid-based)	Indirect GHG emissions (Scope 2)	Increased organizational carbon footprint		Energy efficiency programs	Install solar energy systems
Transportation & logistics (3rd party)	Fuel use and emissions from vehicles	Air pollution and climate change		Logistics optimization	Use low-emission or electric transport
Supply chain disruptions due to climate change	Extreme weather affecting suppliers	Raw material shortages and operational risk		Supplier evaluation	Diversify suppliers, climate-resilient sourcing