

# PCF RACI

To ensure a structured and accountable process for calculating and managing the Product Carbon Footprint (PCF), we have established a RACI framework. This RACI (Responsible, Accountable, Consulted, Informed) matrix clearly defines the roles and responsibilities of all stakeholders involved in the end-to-end PCF process.

The RACI provides clarity on key tasks, such as data creation at source, validation by process owners, functional PCF calculations across Global Business Units (GBUs), and the verification of biogenic carbon content. Each role—data owners, data stewards, PCF process owners, and corporate sustainability teams—has a designated responsibility to streamline data flows and ensure consistent alignment with sustainability reporting standards and corporate goals.

This matrix enhances collaboration, reduces bottlenecks, and ensures each stakeholder understands their role in achieving a reliable and transparent PCF calculation.

The PCF RACI can be found below.