



AICPA Sustainability Initiative Resource Review

Green Returns Implementation Workbook

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The **Green Returns Implementation Workbook** is one of several [resources](#) available from the [Green Returns](#) program which was developed by the [Environmental Defense Fund](#) in collaboration with Kohlberg Kravis Roberts and Co.

The Green Returns program was tested with three KKR portfolio companies – U.S. Foodservice, PRIMEDIA, and Sealy Corporation. The three companies identified more than \$16 million in cost savings, and avoided 25,000 metric tons of greenhouse gas (GHG) emissions, 3000 tons of paper products and 650 tons of material waste in the first year. KKR is expanding the initiative across its portfolio.

The implementation workbook includes brief case summaries of the three companies and provides a four step approach for the 12 month management and measurement cycle of the Green Returns approach

1. Align Resources
2. Identify Opportunities
3. Establish Baseline and Metrics
4. Develop Goals and Action Plans
5. Act, Manage, and Repeat

Chapter 3 includes an **Opportunity Assessment Tool** – a one page table that can be used to capture your assessment of the environmental and business impacts associated with the following five key environmental performance areas (**KEPAs**):

- **Greenhouse Gas** – energy use, GHG emissions, energy costs
- **Water** – water use and water cost
- **Waste** – solid & hazardous waste produced and waste management and material costs
- **Forest Products** – paper, packaging &/or wood and related costs
- **Chemicals** – priority chemical use and management costs of priority chemicals