

Book & Claim

Decarbonization in the transportation sector



Companies need to increasingly decarbonize their business activities. Book & Claim offers the opportunity to refinance parts of decarbonization-costs by selling the claim to their customers.

General information

Book and Claim is a system to decouple CO₂ emission saving from the actual product and transfer it to another product or party.

When companies offer emission-free transport services to their customers, the clients can **„book“** the reduction of emissions and **„claim“** these savings for their own CSRD reporting. Additionally, these companies can utilize the sustainability initiatives for marketing purposes towards customers and stakeholders.

By allowing companies to claim the environmental benefits without having to integrate the e-fuel into their supply chains physically, the company can significantly reduce CO₂ emissions, even when direct access to e-fuel is logistically or economically challenging.

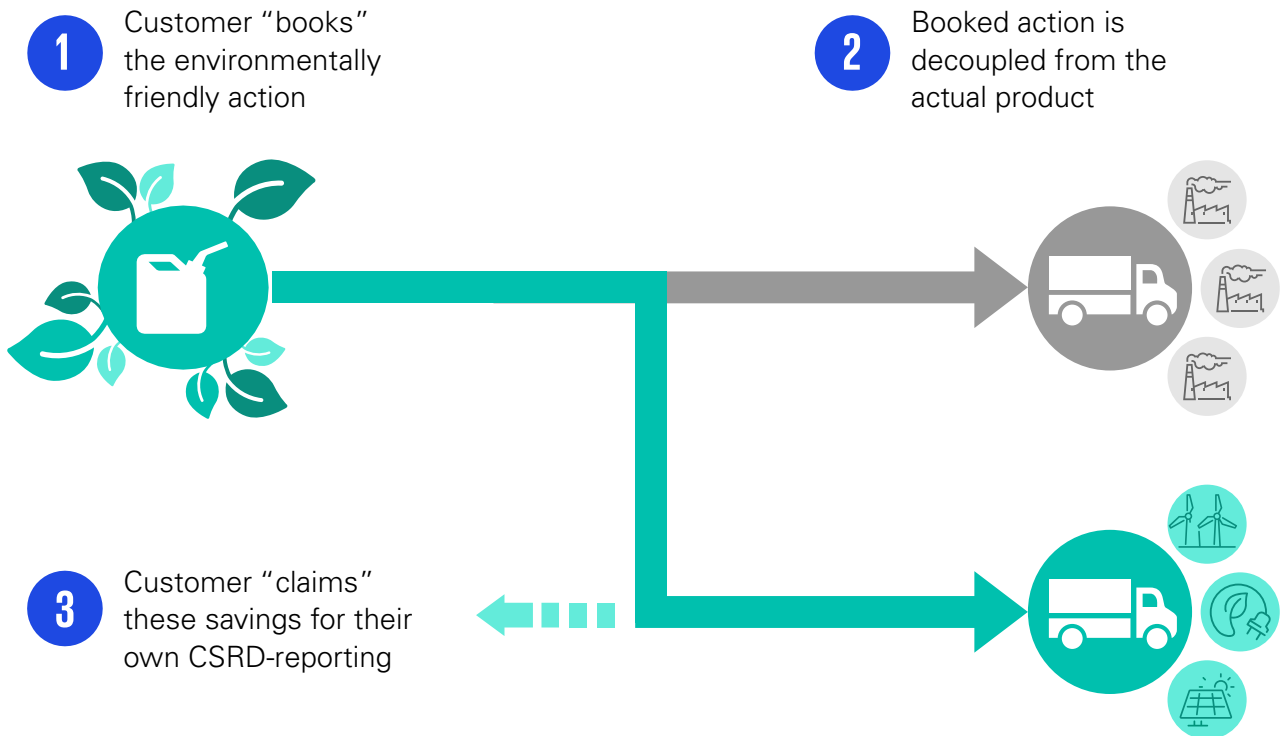
Hence Book and Claim supports the transportation industry in balancing supply and demand for low-emission fuels and overcomes the challenge of a lack of industry-wide standards. The transportation sector is responsible for about a quarter of the EU's total greenhouse gas (GHG) emissions¹.

Thus, Book and Claim is an important step to foster decarbonization in the transportation sector. With the generated revenues companies can partially refinance their sustainability measures.



¹ Source: <https://www.eea.europa.eu/en/topics/in-depth/transport-and-mobility>, 20.03.2025

The Book & Claim concept



Source: KPMG in Germany, 2025

Opportunities

Companies can generate an enormous competitive advantage by reducing their carbon footprint and take over the role of a pioneer in this field. Through the nature of Book & Claim firms can additionally profit from monetary resources to finance decarbonization.

The advantages for companies include:

- Individual adoption towards environmental and financial benefits
- Enablement of sustainable investments
- Increased scope to focus on company’s climate neutrality in the long term when it might be impossible in the short term

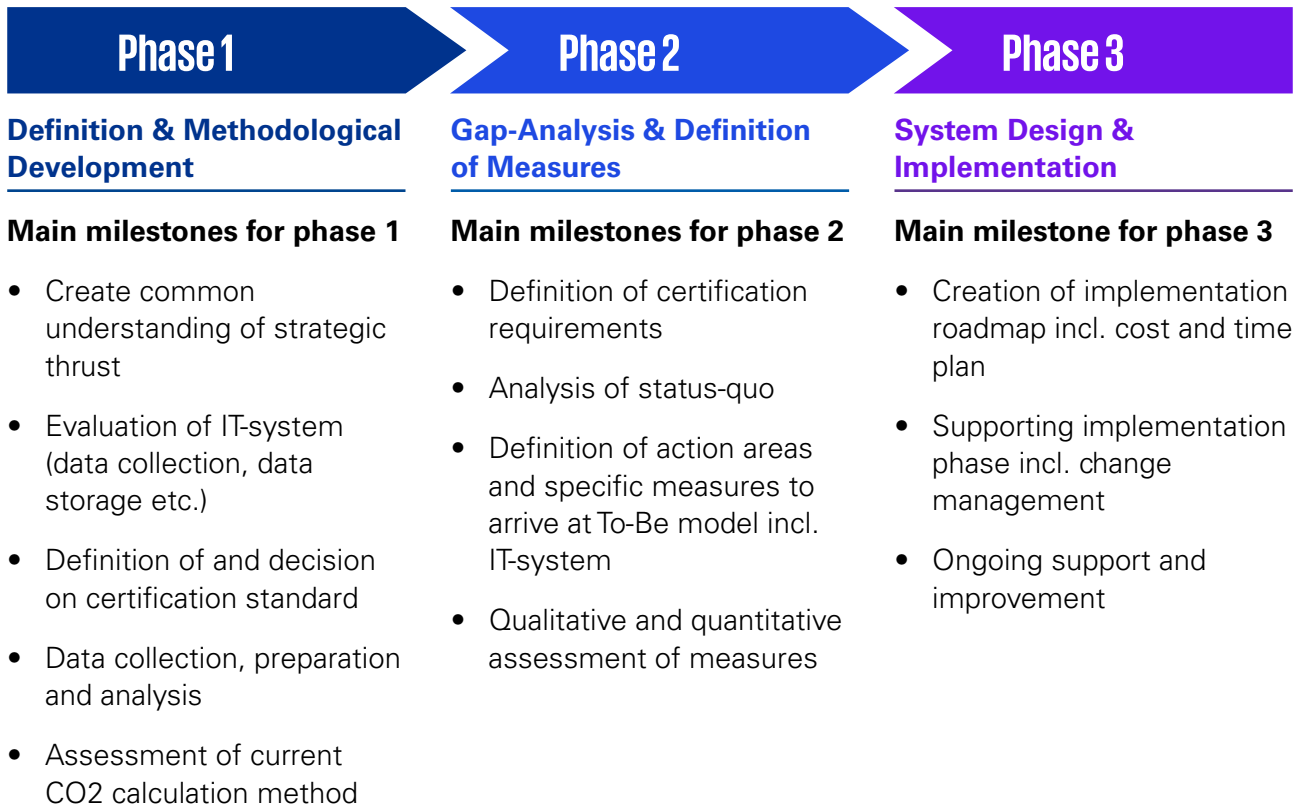
Major challenges

Even if the introduction of Book & Claim can be very beneficial for companies, there are some major challenges companies have to face. As Book & Claim revenues depend on the customers’ acceptance, the following aspects should be considered during its implementation:

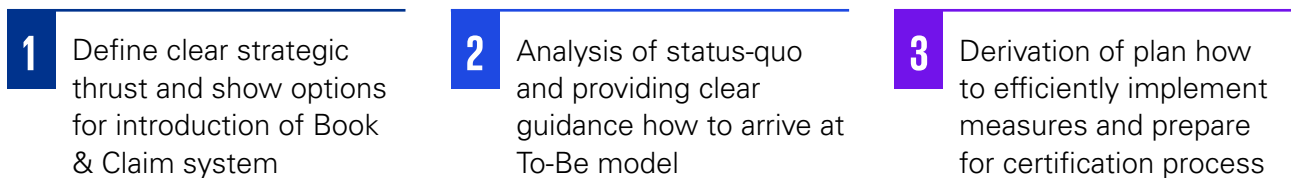
- Transparency about the decarbonization strategy and emission accounting
- Prevention of green washing through issuing reliable certificates only on residual emissions, that cannot be saved through measures²
- High complexity concerning certification and audit process (several different standards with different guidelines depending on provider e.g., TÜV)

² To prevent green washing, the European Union adopted the EU Green Claims Directive on avoidance of unsubstantiated claims

Our joint journey to a Book & Claim system³



Our Core Offering



KPMG is your partner for a transparent and trustworthy Book & Claim system

For Book & Claim it is decisive to gain customer's trust. Our project team puts this into practice by unveiling accurate carbon accounting in combination with the application of efficient ESG measures. At the same time, certificates are only issued for residual emissions to effectively prevent greenwashing.

Our interdisciplinary team combines extensive crosssector expertise with leading knowledge on ESG implementation, allowing us to offer excellent services and support our clients journey to a transparent and trustworthy Book & Claim system.

³ Our approach is tailored to the individual needs and requirements of our clients. For example, we also provide support with pricing strategies or the evaluation of suitable IT tools.

KPMG offers cutting-edge solutions

- Our team is **interdisciplinary**: Supply Chain, Compliance and Law⁴.
- We have gained **extensive cross-sector expertise** in ESG measures and reporting, emission reduction and Book & Claim systems.
- We are **one of the leading consulting firms** in the areas of procurement and supply chain and **conducted already several decarbonization projects successfully**.
- We have a **deep knowledge in performance improvements with the supply chain as well as an extensive understanding of regulations**.
- KPMG is partnered **with software provider** (e.g., EcoTransIT, coupa) that specialize in tracking the CO2 footprint.

⁴ Legal advisory services are provided by KPMG Law Rechtsanwaltsgesellschaft mbH.

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