



### AN INTRODUCTORY GUIDE TO SCOPE 3 EMISSIONS

#### WHAT IS SCOPE 3?

A term defined by the **Greenhouse Gas Protocol**, the world's most widely used greenhouse Gas (GHG) accounting standards, which organisations and governments use to understand, **quantify** **manage** their GHG Emissions. Bringing consistency to emissions by categorising them.

#### GHG

GHG or **Greenhouse Gas** are gases in the Earth's atmosphere that trap heat, such as **carbon dioxide** (CO<sub>2</sub>) and **methane** (CH<sub>4</sub>). These are commonly referred to as **CO2e**.

#### LOGISTICS SPECIFICS



**GLEC**: an **internationally recognised standard** for reporting scope 3 logistics emissions.

Scope 3 Emissions that measure your logistics:

#### Category 4 – Upstream transportation and distribution

Emissions from materials and goods being transported to you (suppliers, factories, imports)

#### Category 9 – Downstream transportation and distribution

Emissions from delivering goods to your customers (B2B shipments, exports, etc).



#### SCOPE 1

The **direct emissions** made by a company created from sources owned or controlled by a company **e.g.** running boilers, vehicles.



#### SCOPE 2

The **indirect emissions** made by a company **e.g.** electricity or energy purchased from another source for heating and cooling its buildings.



#### SCOPE 3

All **other indirect emissions** created by a company's value chain including purchased goods and services **e.g.** logistics, waste disposal, business travel & investments. These can account for **more than 70%** of a business's carbon footprint.

#### WHY SCOPE 3 EMISSIONS MATTER?

Scope 3 is one of the largest emissions to tackle, and it is not just a tick-box exercise to comply. When done well, it can provide valuable insights into your supply chain.

This helps future-proof your business by taking actionable steps and building confidence in your decision-making.

**ASSESS RISKS AND OPPORTUNITIES** WITHIN YOUR SUPPLY CHAIN

INCREASE **ENGAGEMENT** WITH **CUSTOMERS** AND **SUPPLIERS** BY IMPLEMENTING **SUSTAINABLE INITIATIVES**

INCREASE THE **CREDIBILITY** OF YOUR BRAND



WANT TO UNDERSTAND HOW TO  
START REPORTING YOUR SCOPE 3?  
**GET IN TOUCH**