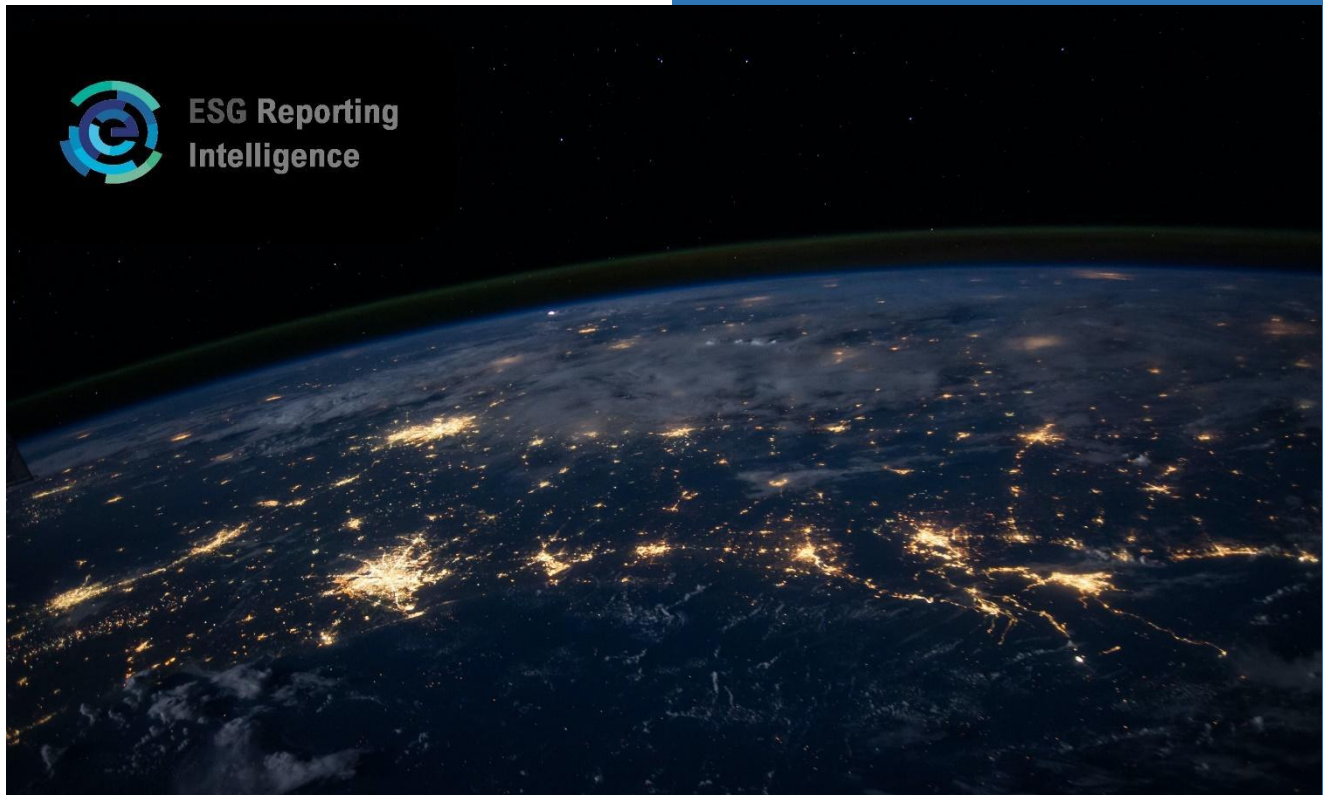


SCOPE 1, 2 & 3 CARBON EMISSIONS



ESG Reporting
Intelligence



CARBON FOOTPRINT MEASUREMENT GUIDE



ESG Reporting
Intelligence

Carbon Footprint Report

1 INTRODUCTION

The Carbon Footprint Measurement Guide is an outline of Scope 1, Scope 2 and Scope 3 emissions to help you self-assess your businesses carbon footprint. This process should be completed on an annual basis, with quarterly updates to help benchmark your carbon emissions. Following this report's creation, your organisation should develop a strategy to better understand current carbon emissions and reduce your footprint.

We have provided a step-by-step guide to follow to complete your footprint calculations. We also recommend utilising the GHG Protocol free tool to calculate specific emissions due to the complex formulas behind it. The GHG Protocol is the most widely used emissions reporting framework in the world, with an estimated 92% of Fortune 500 companies using it in 2016. They use an excel-based calculator for calculating GHG emissions.

Data and methodology:

The calculator is based on the GHG Protocol and is accessible as an Excel spreadsheet complete with step-by-step instructions. The underlying data and methodology are fully transparent for the purpose of meeting various sustainability standards.

The tool is suitable for organisations globally looking for a tool that is compliant with industry standards. This protocol is intended for companies of all sizes and in all economic sectors. It can also be applied to other types of organizations and institutions, both public and private, such as government agencies, non-profit organizations, assurers and verifiers, and universities. Policymakers and designers of GHG reporting or reduction programs can use relevant parts of this standard to develop accounting and reporting requirements.

This is a self-assessment of your organisations current footprint can be audited by a certified consultant.

2 PROCESS



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3 PROCESS

Establish Boundary

- Identify **every business operation** that emits GHG into the atmosphere.
- For **example, heating, transportation, any business-related activity that consumes electricity or energy, waste management**, etc. are all sources of GHG emissions.

Set A Base Year

- Collect data to calculate the organisation's carbon account for **a full calendar or financial year** before a carbon neutral claim can be made.
- Where no relevant data exists or where data does not provide a meaningful comparison, **base year data can be estimated or projected**.

Collect Data

- **Operational energy data** should be obtained from **energy meters** such as **electricity and gas meters** (from utility bills).
- **Use tools/platforms that specialise in carbon footprint calculations**. These include the GHG Protocol excel file and utilising our spreadsheet in collate data.

Calculate Emissions

- **Calculate the greenhouse gas emissions attributable to each emission source** in its emissions boundary
- The carbon account must include emissions of carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃)

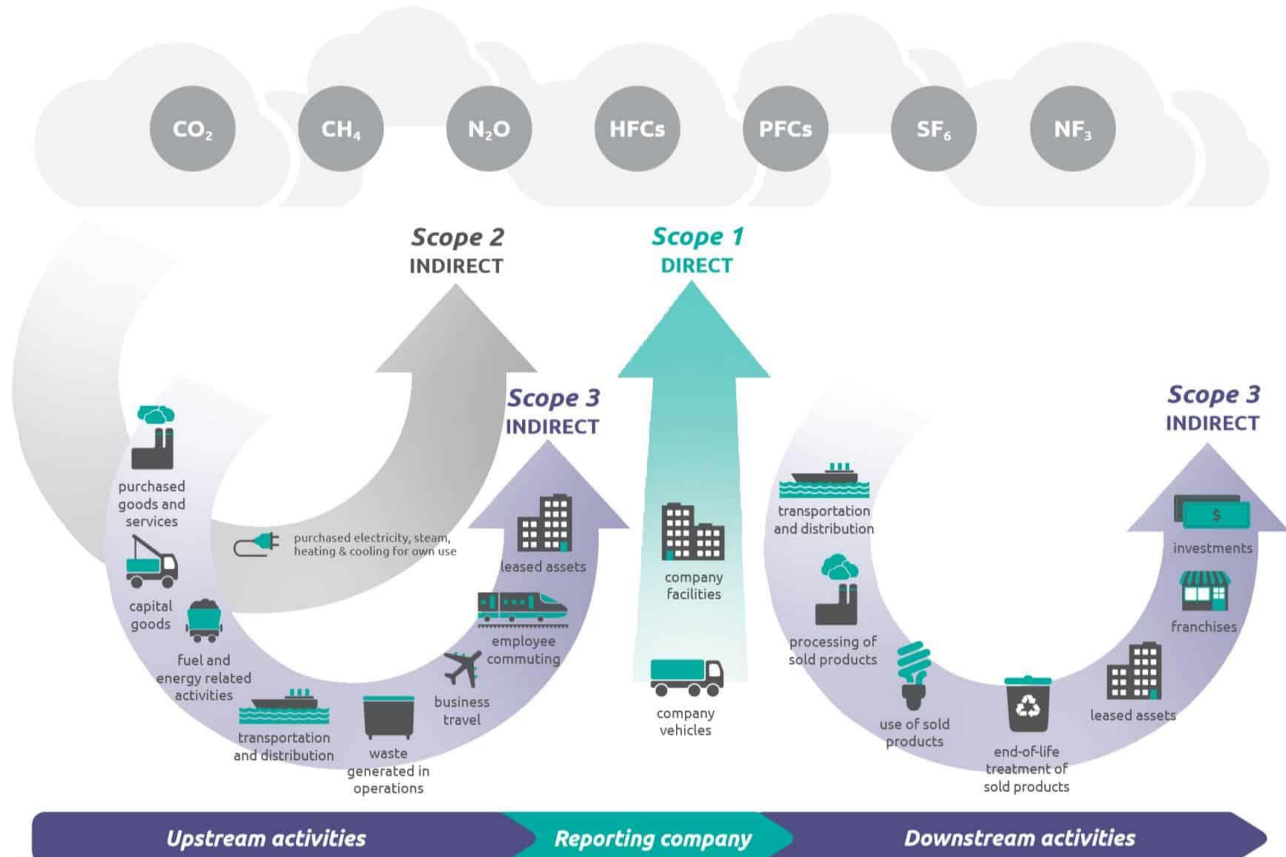
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4 METHODOLOGY

This is a self-assessment of your organisations current footprint and should be audited by a certified consultant.

EMISSION TYPE

Scope	Emission Type	Definition
Scope 1	Direct Emissions (Burn)	GHG Emissions directly from your operations that are owned or controlled by our company . This focusses on Stationary Combustion, Mobile Combustion, and Fugitive Emissions from Air Conditioning
Scope 2	Indirect Emissions (Buy)	Indirect GHG emissions from the generation of - Purchased Electricity and Purchased Heat/Steam
Scope 3	(Beyond)	All indirect emissions (not included in scope 2) that occur in your value chain , including both upstream and downstream emissions.



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1. IDENTIFY BUSINESS OPERATIONS

First, you must identify every business operation that emits GHG into the atmosphere. For example, heating, transportation, any business-related activity that consumes electricity, fuels, energy or waste management as an example.

Our Emissions Sources list in Appendix A should give you a good starting point.

You should choose a metric to determine how much your organisation executes each business operation. Transportation of products, for example, emits GHG due to fuel usage. Metrics such as litres or gallons can be used to calculate your fuel consumption. Electricity consumption can be measured by kilowatt hours.

2. COLLECT DATA

Collecting the necessary data to calculate your carbon footprint can be challenging because, as mentioned earlier, companies release greenhouse gasses through direct and indirect activities, and indirect a list of activities can account for the majority of greenhouse gas emissions in some sectors. Therefore, you will likely need external data to accurately calculate your company's carbon footprint.

3. OPERATION-SPECIFIC EMISSION FACTORS

To calculate your carbon footprint, you need to know how much GHG emissions are generated per kilowatt-hour of electricity used, per gallon of gasoline consumed, and so on. To find out this information, you can use reputable data providers like EPA (USA) & Defra (UK).

4. CALCULATE AND INTERPRET

The final step is to calculate your company's carbon footprint and interpret it. By doing so, you can find out which activities are the biggest problems in terms of GHG emissions. Once you identify these areas, you can develop action plans and inform your customers and investors about the implementation and results of these plans.

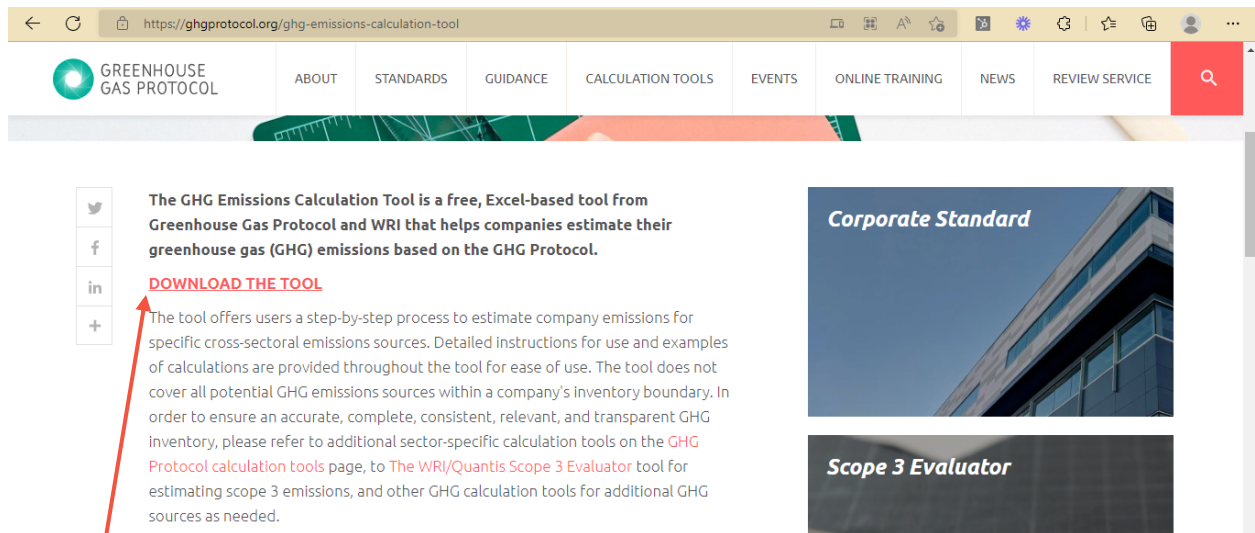
Activity data is specific to the emissions source and generally relates to energy use or other information that can be used to estimate energy use or carbon emissions. Where activity data is requested, this should be provided in the corresponding worksheet.

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THE GHG EMISSIONS CALCULATION TOOL:

The GHG Emissions Calculation Tool is a free, Excel-based tool from Greenhouse Gas Protocol and WRI that helps companies estimate their greenhouse gas (GHG) emissions based on the GHG Protocol.

The GHG Emissions Calculation Tool | Greenhouse Gas Protocol (ghgprotocol.org)



Download the free GHG Emissions Calculation Tool to assess:

- Scope 1 - Stationary Combustion, Mobile Combustion, and Fugitive Emissions from Air Conditioning
- Scope 2 - Purchased Electricity and Purchased Heat/Steam
- Scope 3 - Upstream Transportation and Distribution, Business Travel, and Employee Commuting

GHG Emissions Summary							
Name of Business Prepared By							
Boundary for results: Year (optional):		Company 2020					
Scope	Activity Type	2018	2019	2020	2021	2022	2023
Scope 1	Stationary combustion	0.00	5.52	0.00	0.00	0.00	0.00
	Mobile combustion	0.41	0.00	0.00	0.00	0.00	0.00
	Fugitive emissions from air-conditioning	1.62	0.00	0.00	0.00	0.00	0.00
	Other fugitive or process emissions						
Scope 1 - Total		2.04	5.52	0.00	0.00	0.00	0.00
Scope 2	Purchased electricity - location based	0.00	0.00	0.00	0.00	0.00	0.00
	Purchased electricity - market based	0.53	0.00	0.00	0.00	0.00	0.00
	Purchased heat and steam	0.06	0.00	0.00	0.00	0.00	0.00
	Scope 2 - Location based + heat and steam	0.06	0.00	0.00	0.00	0.00	0.00
Scope 2 - market based + heat and steam		0.59	0.00	0.00	0.00	0.00	0.00
Scope 3	Purchased goods and services						
	Capital goods						
	Fuel-and energy-related activities (not included in scope 1 or scope 2)						
	Upstream transportation and distribution	0.18	0.00	0.00	0.00	0.00	0.00
	Waste generated in operations						
	Business travel	0.00	0.00	0.00	0.00	0.00	0.00
	Employee commuting	0.00	0.03	0.00	0.00	0.00	0.00
	Upstream leased assets						
	Downstream transportation and distribution						
	Processing of sold products						
Scope 1 (Biogenic)	Use of sold products						
	End-of-life treatment of sold products						
	Downstream leased assets						
	Franchises						
Scope 2 (Biogenic)	Investments						
Scope 3 (Biogenic)		0.00	0.00	0.00	0.00	0.00	0.00

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HOW TO USE THE TOOL

1. Fill in company and facility information in the "Parameters" sheet. Also, provide any custom emission factors here for use in subsequent worksheets.
2. The tool uses default emission factors, which vary by country. These are free to use and publicly available, and the tool includes links of where to obtain them. Currently, separate sets of emission factors are available for the UK and US. Location-based Scope 2 emission factors are also available for the US, Canada and Australia, while market-based residual mix emission factors are available for the US, Canada and all European countries.
3. On the "Parameters" tab, users can supply custom emission factors, adjust the default global warming potentials and choose whether to use radiative forcing factors for air travel.
4. The maximum number of facilities for this tool is 10. Additional rows cannot be added to the Facility table.
5. Use each of the sheets to input inventory data for the various activities. Make sure to choose custom emission factors, if any, and to select the proper units.
6. If the results don't show, please make sure that all the relevant options have been selected and that the correct Emission Factors have been chosen.
7. To add more rows to any table, click on the "Insert Row" button next to the table. Do not try adding rows manually as that might affect the cell formulae.
8. The GHG emissions results for each activity types are provided in the "Results Summary" sheet, with an option to print the results.

Colour Coding:

Colour	Meaning
	light blue: numerical or text data entry
	orange: option selection (dropdown data entry field)
	light grey: data that you cannot edit on the current page
	teal: cells that should not be edited as they are not relevant for the selected options

5 REPORTING UNIT: CO₂-E

Greenhouse gas emissions are measured as kilotonnes of carbon dioxide equivalence (CO₂-e). This means that the amount of a greenhouse gas that a business emits is measured as an equivalent amount of carbon dioxide which has a global warming potential of one. For example, in 2015–16, one tonne of methane released into the atmosphere will cause the same amount of global warming as 25 tonnes of carbon dioxide. So, the one tonne of methane is expressed as 25 tonnes of carbon dioxide equivalence, or 25 t CO₂-e.

6 COMPREHENSIVE FOOTPRINTING METHODOLOGY

1. ESTABLISH THE EMISSIONS BOUNDARY

The first step in the carbon accounting process is **defining the emissions boundary**. This boundary refers to the coverage and extent of the carbon amount. It is established to **identify which sources are to be included or excluded**.

Define the organisation and identify emission sources

The company's emissions boundary must be documented transparently and disclosed. If significant exclusions are made, the reasons for the exclusions must be clearly stated and justified. This disclosure statement and the reason and justification for any exclusions must be a part of the published statement of the carbon-neutral claim.

To establish an emissions boundary of an organisation:

- Identify all emissions that the organisation has direct control or ownership of using the control approach.
- Classify all emissions that are a consequence of the organisation's activities but are outside of its direct ownership or control (e.g., waste and transport).
- Apply the relevancy test to all identified emissions to determine which emissions are relevant (including all emissions deemed relevant by the Organisation Standard).
- Consider if any emission sources should be identified within the emissions boundary but not quantified in the carbon account.

Control approach

The control approach sets the basis for determining what emissions are under the organisation's direct control.

1. Financial control, whereby the organisation reports 100 per cent of operations over which it has 'the ability to direct the financial and operating policies of the latter with a view to gaining economic benefits from its activities' (GHG Protocol – Corporate Standard (WBCSD and WRI, 2004)); or

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2. Operational control, whereby the organisation reports 100 per cent of the operations over which it has 'the full authority to introduce and implement its operating policies' (GHG Protocol – Corporate Standard (WBCSD and WRI, 2004)).
3. Equity share approach requires an organisation to account for greenhouse gas emissions according to its share of equity in the operations.

Scope of emissions

Emissions may be classified into the following scopes to help differentiate between different emission sources (adapted from the GHG Protocol – Corporate Standard (WBCSD and WRI, 2004)):

- Scope 1 emissions include all direct greenhouse gas emissions from sources within the organisation's control boundary. These include emissions from fuel use, refrigerants, and on-site electricity generation.
- Scope 2 emissions include purchased electricity, heat, cooling, and steam (i.e., energy produced outside the organisation's control boundary but used within the organisation).
- Scope 3 emissions are all indirect emissions that occur because of the organisation's activities but occur from sources outside the organisation's control boundary.

Relevance

The criterion of relevance (adapted from the GHG Protocol – Corporate Standard (WBCSD and WRI, 2004)) ensures the carbon account appropriately reflects the organisation's emissions.

All emissions identified as occurring due to an organisation's business activities must be considered for relevance using the relevance test below. This test includes emissions that the entity has direct control over and emissions that are not under the entity's direct control. The Organisation Standard deems specific emissions sources to be relevant.

Emissions deemed to be relevant

The following emissions sources are deemed to be relevant to all organisations:

- All stationary energy and fuels used in buildings, equipment, machinery, or vehicles in the organisation's control (e.g., natural gas, fuels used in generators or vehicles).
- All electricity consumed by buildings, equipment, machinery, or vehicles in the organisation's control (including servers or other machines off-site if the associated

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emissions are likely to be large relative to other emissions deemed relevant by the Organisation Standard).

Relevance test

Emissions sources are relevant when any two of the following conditions are met (adapted from the GHG Protocol – Corporate Standard (WBCSD and WRI, 2004)):

- The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy, and fuel emissions
- The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure (i.e., will the impacts of climate change pose a serious risk to the viability of this emission source over a timeframe suitable to the organisation)
- The emissions from a particular source are deemed relevant by key stakeholders

The business has the potential to influence the reduction of emissions from a particular source

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2. SET A BASE YEAR

According to the principle of consistency, the carbon account must allow for meaningful comparison of emissions over time. A base year provides a starting point for these emission comparisons.

The business must collect data to calculate the organisation's carbon account for a full calendar or financial year before a carbon neutral claim can be made. This is known as the base year.

To establish a base year, the most recent year for which verifiable carbon emissions data are available should be selected. Where no relevant data exists or where data does not provide a meaningful comparison, base year data can be estimated or projected. Any estimated data must be representative.

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3. COLLECT DATA ON IDENTIFIED EMISSION SOURCES

Once the business has established the emissions boundary, the type of data available for different emissions sources must be identified, bearing in mind the emissions calculations that it will need to undertake.

Measured data should be used whenever possible, with conservative estimates used only where data is unavailable. For example, operational energy data should be obtained from energy meters such as electricity and gas meters (from utility bills). Where estimates are used, they must be appropriately justified with respect to data availability and the relative size and nature of the estimated emission source.

Here are some examples of the numbers you'll want to measure.

- **Electricity use:** Total kilowatt-hours used from electricity bills.
- **Natural gas use:** Total kilowatt-hours used from gas bills.
- **Water supply:** Total water supplied in cubic metres from water bill.
- **Water treatment:** Total water treated in cubic metres from water bill.
- **Fuel used in company-owned vehicles:** Litres of fuel purchased from invoices and receipts (more accurate) or vehicle mileage from vehicle logbooks/odometers (less accurate).
- **Employee passenger travel:** Employee receipts for details of travel and distance calculation websites to obtain flight, rail, and road distances.
- **Waste disposal/recycling:** Tonnes of waste-to-landfill and recycled from waste collection provider.

Data management and record keeping

The quality of data is key to the integrity of a carbon account. Quality control procedures must be in place when collecting data to ensure a high level of data quality.

The business must maintain appropriate records for an audit trail of how the carbon account was created.

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4. CALCULATE THE TOTAL CARBON ACCOUNT ATTRIBUTED TO OUR BUSINESS

The business must calculate the greenhouse gas emissions attributable to each emission source in its emissions boundary, unless the source is identified as non-quantified.

The carbon account should be set out to allow for easy interpretation. The calculation methods and the emission factors used must be disclosed clearly and completely.

Types of greenhouse gas emissions:

The carbon account must include emissions of carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).

Calculation Process:

To calculate the greenhouse gas emissions associated with each business activity, you will need to convert the data you've collected using what's called an 'emission factor'.

This is a representative value that allows you to convert the activity data you've measured (see step one) into greenhouse gas emissions.

Data x Emission Factor = Greenhouse Gas Emissions

Emission factors

Emission factors are used to convert a unit of activity into its emissions equivalent. The business must use credible and reliable emission factors when determining the carbon account. Utilise the GHG Protocol which includes factors for scope 1 and 2 emissions sources and scope 3 emission factors for waste; solid, liquid and gaseous fuels; and electricity.

Accounting for carbon neutral supply chains

If the organisation's carbon account includes an activity that has been certified as carbon neutral against any of the other categories, the activity or product is considered to contribute zero emissions to the organisation's carbon account. This is because the emissions of the activity or product have already been accounted for and offset by another entity.

The use of the activity or product must still be reported (in the form of activity data) to ensure transparency and completeness of the carbon account. The activity data should be recorded as having an emission factor of zero.

For example, **if carbon neutral retail electricity is used, the carbon account for the organisation would record the amount of electricity used with an associated emission factor of zero.**

Therefore, the calculated emissions from the use of this electricity would also be zero.

A carbon neutral activity or product in the organisation's supply chain could include:

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- **Use of products and services** (e.g. retail electricity or flights) **certified** against the jurisdictions **Carbon Neutral** Standard for Products & Services;
- **Accommodation in a carbon neutral building** certified against the jurisdictions Carbon Neutral Standard for Buildings;
- **Accommodation in a carbon neutral precinct** certified against the jurisdictions Carbon Neutral Standard for Precincts.

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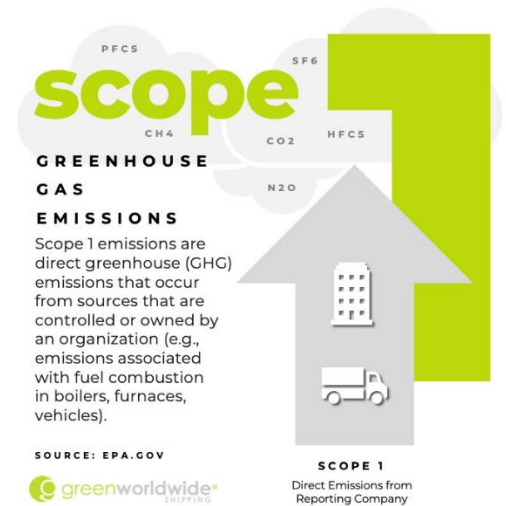
7 ESGRI REPORTING STRUCTURE

Below is a breakdown of how ESG Reporting Intelligence requires you to upload your carbon footprint numbers after following this process.

All units being input are to be completed in CO₂-E.

SCOPE 1

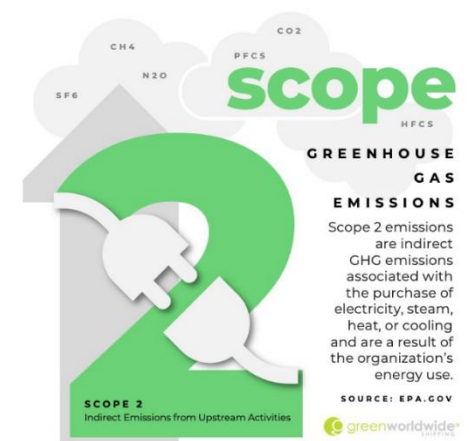
Scope	Activity Type	Year: 2022
Scope 1	Building Consumption	***
	Transport Consumption	***
	Refrigerants	***
	Additional Information	***
Scope 1 Total		*** CO ₂ -E



Building Consumption:

SCOPE 2

Scope	Activity Type	Year: 2022
Scope 2	Electricity Consumption Type	***
	Green Power 100%	***
	Some Green Power	***
	Market	***
Scope 2 Total		*** CO ₂ -E



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SCOPE 3

Scope 3 emissions are the result of activities from assets not owned or controlled by our business. The below assessment is completed with informed decisions based off the data we can currently collect. As part of our medium-term strategy, we will incorporate assessments of our value chain, to understand our company's impact on the world.

We will review how our products and services are made, considering the materials and businesses involved in our supply chain incorporating human rights, carbon emissions and ethics assessments. We will review who are customers and clients are, how they use our products and services to understand our end-of-life impacts.

Scope	Activity Type	Year: 2022
Scope 3	Travel	***
	Employee Commuting	***
	Waste	***
	Purchased goods & services	***
	Capital Goods	***
	Upstream and Downstream Transportation & Distribution	***
	Investments	***
Scope 3 Total		*** CO ₂ -E

8 CARBON FOOTPRINT CALCULATORS FOR BUSINESSES

Calculator	Where?	For?	Methodology	User Experience?	Offsetting Available?	Website
<i>Carbon Trust SME Carbon Footprint Calculator</i>	Great Britain	SMEs	GHG Protocol	Good		SME Carbon Footprint Calculator The Carbon Trust
<i>GHG Protocol Calculator</i>	Global	SMEs, Governments, Large Business	GHG Protocol	Average		The GHG Emissions Calculation Tool Greenhouse Gas Protocol (ghgprotocol.org)
<i>SME Climate Hub - Business Carbon Calculator</i>	Global	SMEs	GHG Protocol	Good		Start measuring - SME Climate hub
<i>Carbonfund.org</i>	USA	SMEs & Large Business	EPA	Average		Carbon Footprint Calculators for Businesses - Carbonfund.org

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9 APPENDIX A: EMISSIONS SOURCES:

Activity data is specific to the emissions source and generally relates to energy use or other information that can be used to estimate energy use or carbon emissions. In the "Emissions Sources" worksheet identify relevant emissions sources. To be relevant, emissions must have occurred from the source during the reporting year.

Emissions source	Description	Relevant (yes/no)	Data available (yes/no)
Business Travel - Accommodation	Stays in hotel or other accommodation by staff for business purposes.		
Business Travel - Flights	Air travel by staff for business purposes.		
Business Travel - Car Hire	Car hire to transport staff for business purposes.		
Business Travel - Rental Cars	Car rental by staff travelling for business purposes.		
Business Travel - Taxis	Taxi travel by staff for business purposes.		
Cleaning Services	Cleaning services at facilities owned or occupied by your organisation.		
Construction Services	Construction of buildings, facilities or infrastructure, where construction services are provided under contract by third parties.		
Downstream Leases	Leases where your organisation is the landlord.		
Electricity Use	Grid electricity used in offices and facilities occupied or operated by your organisation.		
Employee Commute	Travel to and from work by all employees.		
Food and Catering	Catering services, restaurant meals and milk, tea and coffee provided in offices and other facilities.		
Fuel Use	Fuel (e.g. petrol, diesel, LPG or natural gas) used to support business activities. Fuel may be used in buildings and facilities (stationary use) or for transport.		
Fugitive Emissions - Landfill			
Hired Vehicles and Equipment	Plant or equipment hire to support business activities, e.g. generator hire for outdoor events, vehicle hire to transport goods between business locations.		
Horticultural Services	Planting, mowing, tree maintenance or other landscaping services provided to your organisation.		

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ICT applications and services	Purchased ICT software and support services provided under contract by third parties.		
ICT equipment	Purchased ICT hardware.		
Office Supplies	Purchased stationary products. Excludes paper (included under Paper Use).		
Oils and Greases	Oils and greases used in machinery and vehicles.		
Paper use	Office paper used in business activities.		
Postage, Courier and Freight	Postal and small parcel delivery or freight services provided to your organisation.		
Printing and Publications	Printing services provided to your organisation.		
Professional Services	Consultancy services provided to your organisation, where the services are provided externally (i.e. not at your organisation's offices or facilities).		
Refrigerants	Refrigerant gases used in air conditioning systems and refrigerators.		
Transportation Services	Bulk transportation or delivery services provided to your organisation (e.g. transportation of green waste to processors, cartage of asphalt or quarry products).		
Upstream Leases - Base Building	Leases where your organisation is a tenant in a shared building and shared services (e.g. lifts, lobby air conditioning and lighting) are provided by the landlord.		
Venue Hire	Venue hire for business purposes.		
Waste	Waste disposed of at your organisation's buildings and facilities.		
Water Use	Water used in offices and facilities occupied or operated by your organisation.		

10 APPENDIX B: HOW TO REDUCE YOUR FOOTPRINT

Scope 2 Opportunities

The following is from the GHG Protocol guidance outlining GHG-related opportunities related to scope 2 emissions:

<i>Example</i>	<i>Description</i>
<i>Efficiency and cost savings</i>	A reduction in GHG emissions often corresponds to decreased costs and an increase in companies' operational efficiency.
<i>Drive Innovation</i>	A comprehensive approach to GHG management provides new incentives for innovation in energy management and procurement.
<i>Increase sales and customer loyalty</i>	Low-emissions goods and services are increasingly more valuable to consumers, and demand will continue to grow for products made with low-carbon electricity.
<i>Improve stakeholder relations</i>	Improve stakeholder relationships through proactive disclosure and demonstration of environmental stewardship. Examples include demonstrating fiduciary responsibility to shareholders, informing regulators, building trust in the community, improving relationships with customers and suppliers, and increasing employee morale. <i>However, there may also be risks depending on whether company stakeholders are also invested in fossil fuel or high-GHG emitting resources.</i>
<i>Company differentiation</i>	External parties—including customers, investors, regulators, shareholders, and others—are increasingly interested in documented emissions reductions. Accounting and reporting scope 2 emissions with greater consistency and transparency about contractual instruments demonstrates a best practice that can differentiate companies in an increasingly environmentally conscious marketplace.

11 APPENDIX C: SCOPE 3 EMISSIONS SOURCES

Upstream emissions encompass the indirect greenhouse gas emissions within your company's value chain related to purchased or acquired goods (tangible products) and services (intangible products) and generated from cradle to gate. These emissions are classified into eight categories:

- Purchased goods and services
- Capital goods
- Fuel & energy-related activities
- Upstream Transportation and Distribution
- Waste generated in operations
- Business travel
- Employee commuting
- Upstream leased assets

Downstream emissions include the indirect greenhouse emissions within your company's value chain related to sold goods and services and emitted after they leave the company's ownership or control. Downstream emissions fall under seven different categories:

- Downstream transportation and distribution
- Processing of sold products
- Use of sold products
- End-of-life treatment of sold Products
- Downstream leased assets
- Franchises
- Investments

