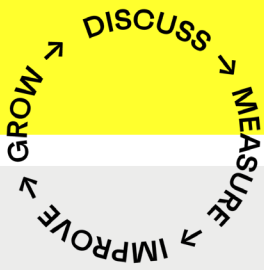


Scope 3 emissions



What are scope 3 emissions?

Scope 3 emissions are indirect emissions that are a consequence of an organisation's actions, which occur at sources not owned or controlled by the organisation. They are typically split into emissions which occur upstream and downstream of an organisations activities.

Why calculate them?

Scope 3 emissions are often the largest source of emissions for companies (typically accounting for 70-90%), and are important to account for in order for companies to understand their full value chain emissions impact. Measuring scope 3 emissions is a requirement for companies wanting to set science-based climate targets. If a company's scope 3 emissions account for 40% of their overall emissions they must also set a scope 3 reduction target.

Scope 3 emissions categories

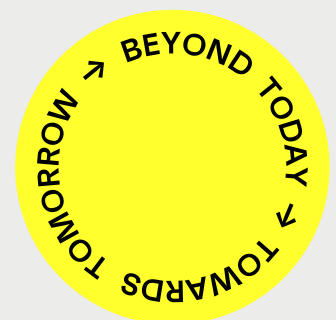
Scope 3 category	Category description	Example data requirements (will vary dependent upon data availability)
Purchased goods and services	Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in categories 2 - 8.	Spend data by product/service type
Capital goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year.	Spend data by product/service type
Fuel and energy related activities	Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2.	Total consumption of each fuel in the reporting period
Upstream transportation and distribution	Transportation and distribution of products purchased by the reporting company in the reporting year. Transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics (e.g. of sold products).	Distance-based data for transportation Energy data for distribution
Waste generated in operations	Disposal and treatment of waste generated in the reporting company's operations in the reporting year	Weight of waste by waste stream Total amount of water used
Business travel	Transportation of employees for business related activities during the reporting year	Distance data by transport type Information on hotel stays
Employee commuting	Transportation of employees between their homes and their worksites during the reporting year	Distance travelled and transport type
Upstream leased assets	Operation of assets leased by the reporting company (lessee) in the reporting year and not included in scope 1 and scope 2 – reported by lessee.	Energy data or floor area

Downstream transportation and distribution	Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage.	Distance-based data for transportation Energy data for distribution
Processing of sold products	Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers).	Approximate cost per unit to process into final product
Use of sold products	End use of goods and services sold by the reporting company in the reporting year.	Energy demand and expected life expectancy of product
End-of-life treatments of sold products	Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life.	Total weight of products and packaging by material type
Downstream leased assets	Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor.	Energy data or floor area
Franchises	Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor	Energy data or floor area
Investments	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2	Type of investment, industry sector, and amount of investment made

How can Beyondly help you?

- Calculation of selected scope 3 categories
- Conduct an initial scope 3 value chain assessment across all 15 categories in line with the GHG value chain standard
- Mapping value chains including activities, suppliers, and purchased and sold goods and services
- Identify the “hotspots” with the largest impacts and greatest opportunities for reduction
- Identify key suppliers, emissions sources, materials, and activities
- Provide suggestions for actions toward engaging with the supply chain
- Support with setting reduction targets for scope 1-3 in line with the SBTi

Beyondly can help you conduct a carbon footprint looking at scope 1, 2 & 3 emissions, be the route of action today and start your journey to Net Zero!



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