Measuring carbon emissions across scopes 1, 2 & 3

On the road to Net Zero many businesses are looking to understand their carbon emissions in much greater detail. The Greenhouse Gas Protocol categorises a business' emissions based on the different aspects of the business into Scopes 1, 2 and 3. By accurately measuring and reporting emissions across these three scopes, businesses can gain a better understanding of their environmental impact.

But what are the three scopes of emissions?

Scopes 1 and 2 are those emissions controlled by the company. Scope 1 covers those emissions released directly from a company's controlled assets. This could be combustion of fuels for heating or company vehicles, or it could be the emissions released from industrial processes onsite.

Scope 2 emissions are those released indirectly from the company, for example through the purchasing of electricity for office spaces.

Finally, Scope 3 emission are indirect emissions out of the company's control and account for around 70% of a business' carbon footprint. These emissions occur in the value chain, including both upstream and downstream. Examples of upstream emission origins are: purchased goods and services, waste management, and transportation & distribution from suppliers. Downstream emissions can originate from transportation & distribution to customers, leased assets, and end-of-life of sold goods.

The scopes in detail

Scope 1	Scope 2	Scope 3
• Directly controlled by company • Combustion of fuel for heating • Combustion of fuels for company vehicles • Emissions through onsite manufacturing	• Indirectly controlled by company • Purchasing of electricity	• Out of company's control • ~ 70% of business' carbon footprint • Emissions within Value Chain • Upstream: purchased goods & services, waste management, transportation & distribution from suppliers • Downstream: transportation & distribution to customers, leased assets, end-of-life of sold goods

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