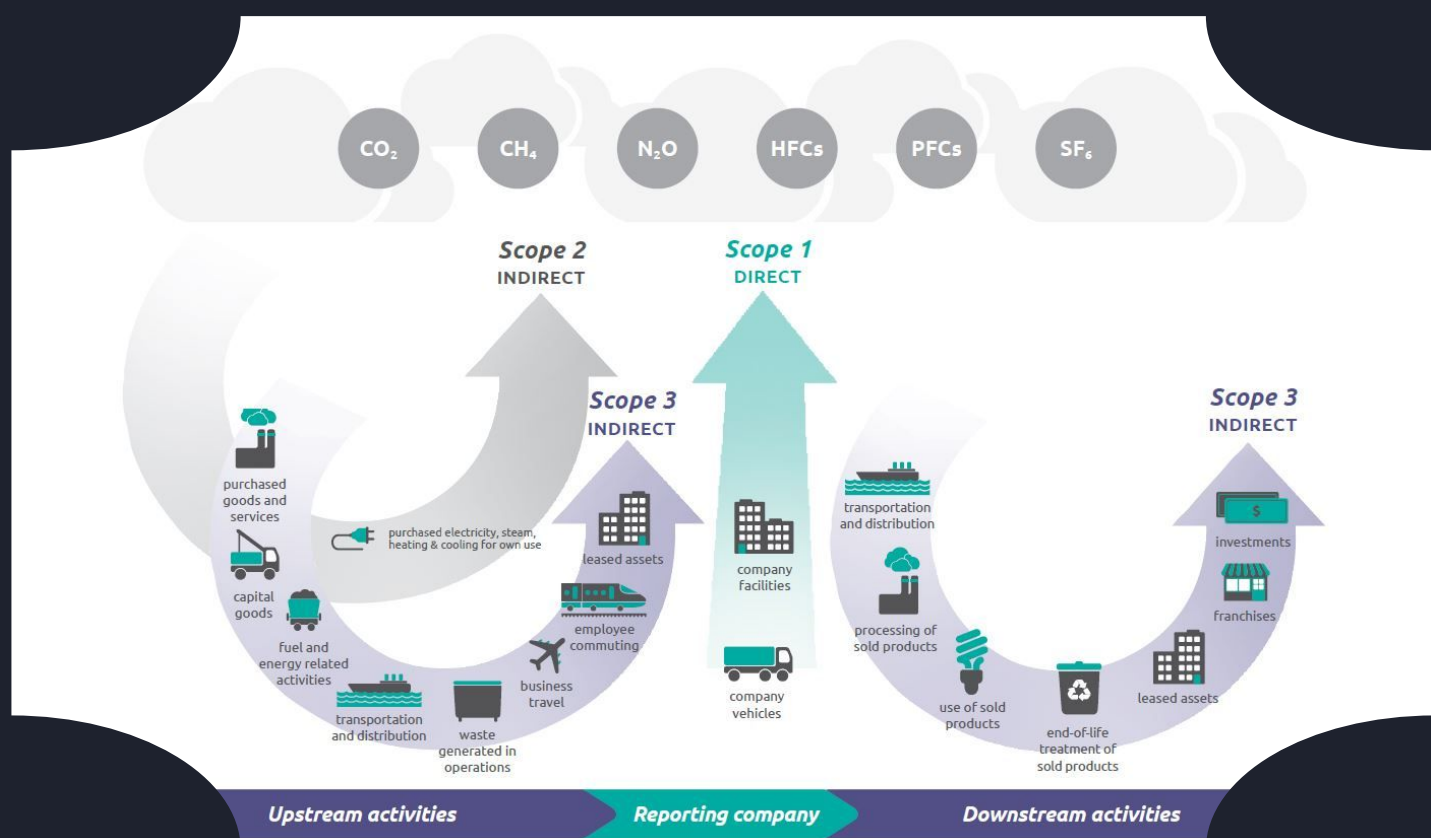


# GHG Scopes

## What are Scope 1, 2 & 3?

Greenhouse gas emissions across the value chain:



Source: [WRI/WBCSD Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard \(PDF\)](#).



### Scope 1: Direct Emissions

Greenhouse gas emissions that are directly emitted from the company's operational facilities and vehicles. These can be the result of fossil fuel combustion (ex. burning coal for electricity, or gasoline in cars and trucks) or the release of refrigerants from industrial facilities.

### Scope 2: Indirect Emissions

Scope 2 account for emissions resulting from energy purchased by the organization from external sources, predominantly relating to electricity and other forms of purchased energy, such as steam, heating and cooling.



### Scope 3: Value Chain Emissions

All indirect emissions (not included in scope 2) that occur in the value chain, including both upstream and downstream emissions. Scope 3 emissions, are the result of activities from assets not owned or controlled by the reporting organization, but that the organization indirectly impacts in its value chain.



## For additional information:

[WRI/WBCSD Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard \(PDF\)](#)

[GHG Protocol Scope 2 Guidance - An amendment to the GHG Protocol Corporate Standard, WRI.](#)

