

# Scope 3 OMG

## What's included in Scope 3?

# 3

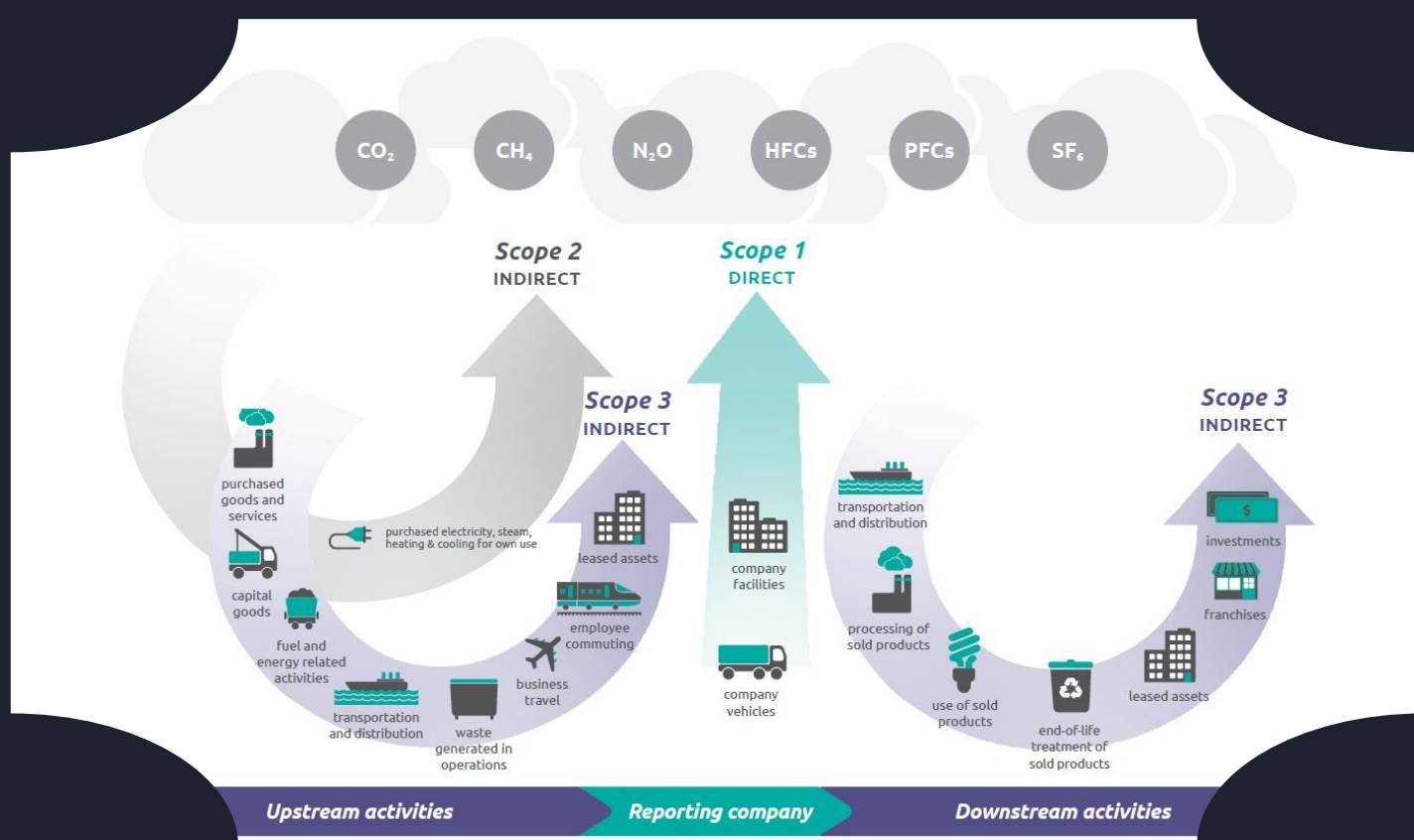
### Scope 3

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.

These include all indirect emissions (not included in scope 2) that occur in the value chain, including both upstream and downstream emissions.



## Greenhouse gas emissions across the value chain:



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



### Upstream Scope 3 emission

1

Purchased goods and services

2

Capital goods

3

Fuel and energy-related activities (not included in Scope 1 or Scope 2)

4

Upstream transportation and distribution

5

Waste generated in operations

6

Business travel

7

Employee commuting

8

Upstream leased assets



### Downstream Scope 3 emission

9

Downstream transportation and distribution

10

Processing of sold products

11

Use of sold products

12

End-of-life treatment of sold products

13

Downstream leased assets

14

Franchises

15

Investments



## For additional information

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

