

# GHG SCOPE 3

## A CLOSER LOOK



### SCOPE 3 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. These include all indirect emissions (not included in scope 2) that occur in the value chain, including both upstream and downstream emissions.

#### UPSTREAM ACTIVITIES

##### Scope 3 emissions

Purchased goods and services

Capital goods

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

Upstream transportation and distribution

Waste generated in operations

Business travel

Employee commuting

Upstream leased assets



#### DOWNSTREAM ACTIVITIES

##### Scope 3 emissions

Downstream transportation and distribution

Processing of sold products

Use of sold products

End-of-life treatment of sold products

Downstream leased assets

Franchises

Investments

