

Scope 3 Greenhouse Gas Emissions

Robust climate stewardship begins with understanding your organization's carbon footprint throughout the entire value chain.

Achieving this often requires organizations to address their Scope 3 emissions which includes emissions from climate impacts within and beyond your business operations. This understanding extends to your logistics transportation and distribution, supply chain, and will impact upstream and downstream business operations. These include:

Supply Chain

- Purchased goods and services
- Capital goods
- Upstream logistics
- Fuel and energy-related activities

Indirect Operations

- Business travel
- Employee commuting
- Leased assets
- Waste generated in operations

Downstream

- Use of sold products
- Processing of sold products
- Product end of life
- Downstream logistics
- Franchises and investments

BSI's Scope 3 Greenhouse Gas accounting and consulting works in collaboration with your organization's business units to define your indirect emissions to support accurate GHG accounting and support adoption of science-based targets.

Steps of Scope 3 accounting and reporting



GHG protocol corporate value chain (scope 3) accounting and reporting standard

Scalable Solutions to Meet Your Need

BSI works with organizations to help them understand their value chain and subsequent impact of climate change on their organizational activities. We develop an integrated program, a short and long-term plan to risk manage your carbon strategy in light of investor drivers, customer pressure, and regulatory requirements. We can convene key stakeholders to ensure a sustainable approach is established leveraging best practice knowledge and experience in climate related policies.

Our program approach is designed to establish the Scope 3 emissions baseline through:

Development of Scope 3 Inventory Management Plan

This includes the accounting, reporting, governance, process, and procedures. This activity includes:

- Understanding current Client Scope 1 & 2 GHG accounting/reporting practices and existing Scope 1-2 Inventory Management Plan
- Gathering existing data available on Scope 3 GHG emissions and the gap that remains
- Map a broad but comprehensive view on organizational structure, product categories, supply chain
- Target stakeholders and boundaries that may exist
- Stakeholder interviews and expectation setting

Development and Implementation of high-level screening to capture significant Scope 3 categories

- Strategy development and execution of the stakeholder screening process
- Develop the process, procedures and associated governance practices.
- Classify the information gathered throughout the mapping against the fifteen Scope 3 categories based on their size, level of Client influence, risk, impacted stakeholders and needs, and other potential factors deemed relevant throughout the project.
- Establish a prioritized list of Scope 3 categories for the development of a Scope 3 GHG emissions inventory.

Support and technical resources to gather and identify meaningful conversion of Scope 3 GHG emissions data

- Develop and document governance process, procedures and tools related to the gathering, converting, and reporting of Scope 3 GHG emissions.
- Procedures will also define where modeling estimates must be made due to data availability and accepted conversion methodology.

The development of Scope 3 emissions positions an organization to have a stronger understanding of how to plan for carbon regulations, and changes to make to their internal organizations to develop and sell their products and services in a more sustainable manner.

