LOW CARBON Audit

Why are there three scopes of emissions?

The three scopes are a way of categorising the different kinds of emissions a company creates in its own operations and in its wider 'value chain' (its suppliers and customers).

It's not clear why they're called 'scopes' rather than 'groups' or 'types' but the name comes from the **Greenhouse Gas Protocol**, which is the world's most widely-used greenhouse gas accounting standard.

As the Greenhouse Gas Protocol itself puts it: "Developing a full [greenhouse gas] emissions inventory – incorporating Scope 1, Scope 2 and Scope 3 emissions – enables companies to understand their full value chain emissions and focus their efforts on the greatest reduction opportunities".

Definitions of scope 1, 2 and 3 emissions

Essentially, scope 1 and 2 are those emissions that are owned or controlled by a company, whereas scope 3 emissions are a consequence of the activities of the company but occur from sources not owned or controlled by it.

Scope 1 emissions - Scope 1 covers emissions from sources that an organisation owns or controls directly – for example from burning fuel in our fleet of vehicles (if they're not electrically-powered).

Scope 2 emissions - Scope 2 are emissions that a company causes indirectly when the energy it purchases and uses is produced. For example, for our electric fleet vehicles the emissions from the generation of the electricity they're powered by would fall into this category.

Scope 3 emissions - Scope 3 encompasses emissions that are not produced by the company itself, and not the result of activities from assets owned or controlled by them, but by those that it's indirectly responsible for, up and down its value chain. An example of this is when we buy, use and dispose of products from suppliers. Scope 3 emissions include all sources not within the scope 1 and 2 boundaries.