sphera

# WHY SCOPE 3 EMISSIONS
## Should Lead The Way

Traditionally, organizations have focused on Scope 1 and Scope 2 emissions to measure, improve and report their sustainability and ESG performance.

With the growing focus on **net-zero** and **decarbonization** targets, Scope 3 emissions are increasingly in the spotlight.

The assessment and calculation of scope 3 emissions are complex and challenging, as these emissions are not under a company's direct control and lack reliable industry-based data.

### SCOPE 1

Direct GHG emissions from owned or controlled sources.

### SCOPE 2

Indirect GHG emissions from the generation of purchased electricity, steam, heating and cooling consumed by the reporting company.

**80%**
of total GHG emissions can account for Scope 3 emissions

### SCOPE 3

All other indirect emissions that occur in a company's value or supply chain

#### UPSTREAM

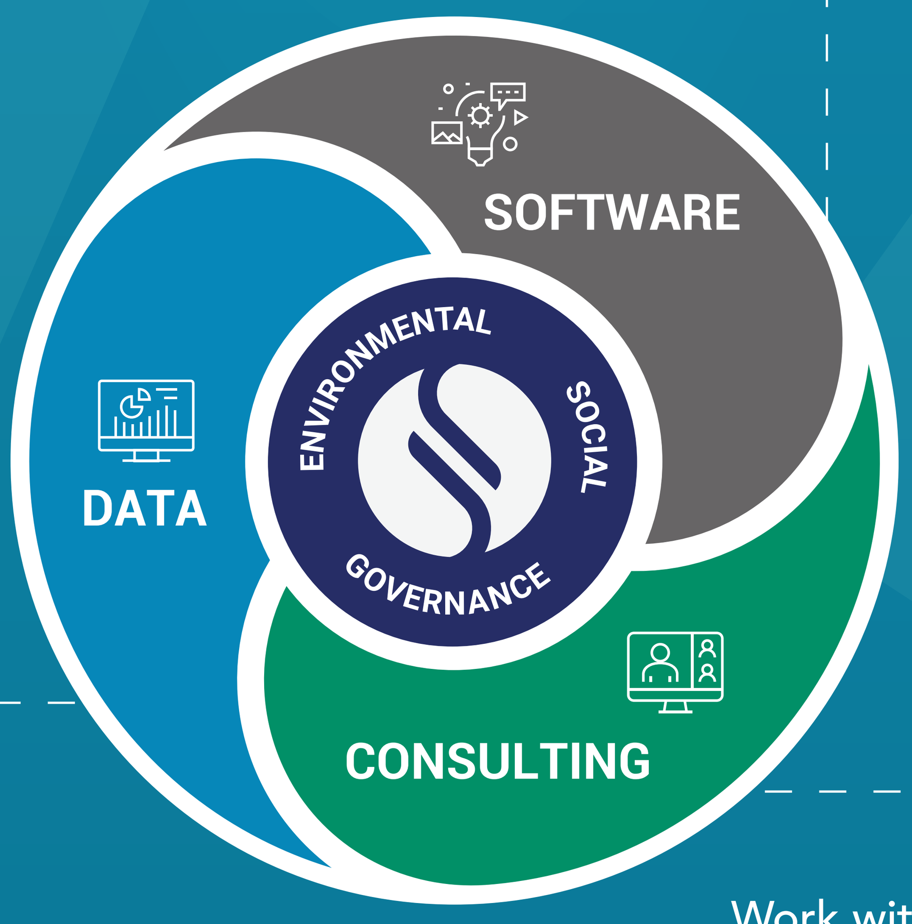
- Purchased Goods & Services
- Capital Goods
- Fuel & Energy Related Activities
- Upstream Transportation & Distribution
- Waste Generated in Operations
- Business Travel
- Employee Commuting
- Upstream Leased Assets

#### DOWNSTREAM

- Downstream Transportation & Distribution
- Processing of Sold Products
- Use of Sold Products
- End of Life Treatment of Sold Products
- Downstream Leased Assets
- Franchises
- Investments

## TAKE THE NEXT STEP TO TACKLE THE SCOPE 3 CHALLENGE

Ensure you have the appropriate software, such as our comprehensive and **award-winning SpheraCloud Corporate Sustainability software.** Benefit from advanced planning and reporting capabilities and already integrated sustainability data for accurate reporting.




Get the most relevant and reliable LCA data for a fact- and science-based approach to quantify Scope 3 emissions.

Work with Sphera's Sustainability Consultants to quantify your value chain emissions on a material basis, identify your carbon hotspots and define measures to achieve actual reductions.

**READY FOR THE NEXT STEP?**
CONTACT US.

sphera