

## GHG Protocol Scope 1 – ISO Category 1: Direct GHG emissions and removals

Stationary and mobile equipment, fugitive emissions (release), chemical and industrial processes, land use, land use change and forestry.

## GHG Protocol Scope 2 - ISO Category 2: Indirect GHG emissions from imported energy

Purchased (imported) electricity and steam.

## GHG Protocol Scope 3 – ISO Category 3: Indirect GHG emissions from transportation

GHG Protocol Category 4 – Upstream transport and distribution of products and services purchased by the organisation (Tier 1 suppliers, Scope 1 and Scope 2).

GHG Protocol Category 6 – Business-related travel by employees in vehicles not owned or operated by the organisation. (Transportation carriers, Scope 1 and Scope 2).

GHG Protocol Category 7 – Employee commuting and working from home (Employees and transportation providers, Scope 1 and Scope 2).

GHG Protocol Category 9 – Downstream transportation and distribution of products sold by the organisation (Transportation providers, distributors and retailers, Scope 1 and Scope 2).

## GHG Protocol Scope 3 – ISO Category 4: Indirect GHG from products used by organisation

GHG Protocol Category 1 – Purchased goods and services (Upstream, cradle-to-gate).

GHG Protocol Category 2 – Capital goods purchased by the organisation (Upstream, cradle-to-gate).

GHG Protocol Category 3 – Fuel-and energy-related activities (not included in Scope 1 or Scope 2) including T&D losses.

GHG Protocol Category 5 – Disposal and treatment of waste generated in the organisation’s operations in facilities not owned or controlled (Waste management suppliers, Scope 1 and Scope 2).

GHG Protocol Category 8 – Upstream leased assets operated by the organisation (lessee) not included in Scope 1 and Scope 2 (Leased Assets, Scope 1 and Scope 2).

## GHG Protocol Scope 3 – ISO Category 5: Indirect GHG associated with the use of products from organisation

GHG Protocol Category 10 – Processing of sold products (intermediate products) sold by downstream companies e.g. manufacturers (Downstream companies, Scope 1 and Scope 2).

GHG Protocol Category 11 – Use of sold products and services sold by the organisation (Direct use-phase emissions of sold products over their expected lifetime (End use, Scope 1 and Scope 2)).

GHG Protocol Category 12 – End-of-life treatment of sold products including waste disposal of products sold by the organisation at the end of their life (Waste management, Scope 1 and Scope 2).

GHG Protocol Category 13 – Downstream leased assets owned by the organisation but leased to other entities not included in Scope 1 and Scope 2 (Lessees, Scope 1 and Scope 2).

GHG Protocol Category 14 – Franchises not included in Scope 1 and Scope 2 (Franchisees, Scope 1 and Scope 2).

GHG Protocol Category 15 – Investments including equity, debt investments and project finance not included in Scope 1 and Scope 2.

## Scope 3 - Category 6: Indirect GHG emissions from other sources

Any other emissions that do not fit into the above categories that are of interest to stakeholders.

**Important note:** the above includes the minimum boundaries stated in the GHG Protocol and does not include optional emissions such as lifecycle emissions. This is provided for information purposes and McHugh & Shaw accepts no liability for the accuracy of the information and you should refer to the GHG Protocol and ISO 14064-1:2018 when measuring emissions.

**Upstream emissions** are indirect emissions related to purchased or acquired goods and services.

**Downstream emissions** are indirect GHG emissions related to sold goods and services.

**Cradle-to-gate** is extraction, production, and transportation to the organisation.