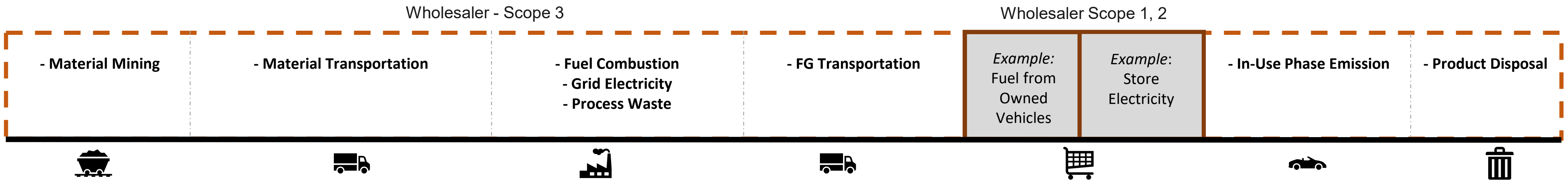
Carbon Emissions: Scope 1, Scope 2, Scope 3

Scope 1 emissions are direct greenhouse (GHG) emissions that occur from sources that are controlled or owned by an organization (e.g., emissions associated with fuel combustion in boilers, furnaces, vehicles).

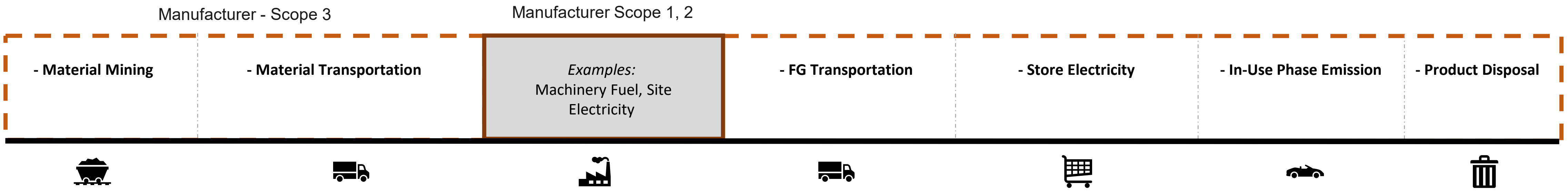
Scope 2 emissions are indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling. Although scope 2 emissions physically occur at the facility where they are generated, they are accounted for in an organization's GHG inventory because they are a result of the organization's energy use.

Scope 3 emissions are the result of activities from assets not owned or controlled by the reporting organization, but that the organization indirectly affects in its value chain.

Scope Emissions: Wholesaler Perspective



Scope Emissions: Manufacturer Perspective



Scope 1 and Scope 2 Inventory Guidance | US EPA
Scope 3 Inventory Guidance | US EPA