

| N° | SCOPE | EMISSION CATEGORY | CATEGORY DESCRIPTION | VULGARIZED NAME | |
|----|--|--|---|--|-----------------------------|
| 1 | SCOPE 1 | Direct emissions from fixed combustion sources | Only from the combustion of fuels of any kind within fixed sources controlled by the organization (burners, furnaces, turbines, flares, boilers, generators, etc.). | Stationary combustion | |
| 2 | | Direct emissions from mobile sources with internal combustion engine | Only from the combustion of fuels within moving combustion sources controlled by the organization (land, air, rail, sea or river vehicles). | Mobile combustion | |
| 3 | | Direct emissions from processes excluding energy | Come from biological, mechanical, chemical or other activities related to an industrial process (decarbonation of limestone, production of aluminum by electrolysis, manufacture of certain electronic components, spreading of fertilizers, etc.). | Direct process-related | |
| 4 | | Direct fugitive emissions | Come from intentional or unintentional releases from sources that are often physically difficult to control (use of GHGs, anaerobic reactions, nitrification and denitrification reactions, methane emissions, etc.). | Fugitive | |
| 5 | | Emissions from biomass (soils and forests) | Both a sink and a source of CO2, CH4 and N2O emissions, covers forest harvesting and forest growth, forest and grassland conversion as well as soils whose carbon composition is sensitive to the nature of the activities to which they are dedicated (biomass growth and degradation, direct changes in use, variation in soil carbon content). | Biomass | |
| 6 | SCOPE 2 | Indirect emissions linked to electricity consumptions | Originated in different sources. The scope to take into account covers the electricity production phase (fuels, excluding the emissions upstream of the production plant, emissions due to the building of the production plant, and emissions allocated to the transport and losses). | Electricity consumption | |
| 7 | | Indirect emissions linked to the consumption of steam, heat or refrigeration | Originated from the processes of generation of heat, cold or compressed air imported by the organization (excluding emissions upstream of the production plant, due to the building of the production plant and emissions allocated to the transport and losses). | Network energy (excl. electricity) | |
| 8 | SCOPE 3 - Upstream | Emissions linked to energy not included in the "direct GHG emissions" and "indirect GHG energy emissions" categories | Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2, including: a. Upstream emissions of purchased fuels (extraction, production, and transportation of fuels consumed by the reporting company) b. Upstream emissions of purchased electricity (extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling consumed by the reporting company) c. Transmission and distribution (T&D) losses (generation of electricity, steam, heating and cooling that is consumed (i.e., lost) in a T&D system) – reported by end user d. Generation of purchased electricity that is sold to end users (generation of electricity, steam, heating, and cooling that is purchased by the reporting company and sold to end users) – reported by utility company or energy retailer only | Fuel- and energy- related activities | |
| 9 | | Purchasing of products and services | Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 - 8 | Purchased goods & services | |
| 10 | | Capital goods | Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year | Capital goods | |
| 11 | | Waste | Disposal and treatment of waste generated in the reporting company's operations in the reporting year (in facilities not owned or controlled by the reporting company) | Waste | |
| 12 | | Upstream goods and transportation | <ul style="list-style-type: none"> Transportation and distribution of products purchased by the reporting company in the reporting year between a company's tier 1 suppliers and its own operations (in vehicles and facilities not owned or controlled by the reporting company) Transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics (e.g., of sold products), and transportation and distribution between a company's own facilities (in vehicles and facilities not owned or controlled by the reporting company) | Upstream transports | |
| 13 | | Business travel | Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the reporting company) + transportation of visitors and clients | Business travel | |
| 14 | | Upstream franchise | Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor | Upstream franchise | |
| 15 | | Upstream leasing assets | Operation of assets leased by the reporting company (lessee) in the reporting year and not included in scope 1 and scope 2 – reported by lessee | Upstream leasing | |
| 16 | | SCOPE 3 - Downstream | Investments | Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2 | Investments |
| 17 | | | Processing of sold products | Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers) | Processing of sold products |
| 18 | Downstream transport of goods | | Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company) | Downstream transports | |
| 19 | Use of sold products | | End use of goods and services sold by the reporting company in the reporting year | Use of sold products | |
| 20 | End-of-life treatment of sold products | | Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life | End-of-life treatment of sold products | |
| 21 | Downstream franchise | | Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor | Downstream Franchise | |
| 22 | Downstream leasing | | Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor | Downstream Leasing | |
| 23 | Home-work commuting | | Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting company) | Employee commuting | |
| 24 | Other indirect emissions | | Other | Other | |