

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	Purchased Goods & 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
9		Capital goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year	Capital goods
10		Fuel- and energy-related activities not included in scope 1 or scope 2	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	Fuel- and energy- related activities
11		Upstream transportation & distribution	• 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)	Upstream transports & distribution
12		Waste generated in Operations	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
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		Employee 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
15		Upstream Leased assets	Upstream leasing assets	Upstream leasing
16	SCOPE 3 DOWNSTREAM	Downstream transportation & distribution	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	Downstream transports & distribution
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		Use of sold products	End use of goods and services sold by the reporting company in the reporting year	Use of sold products
19		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
20		Downstream Leased Assets	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
21		Franchises	Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor	Downstream Franchise
22		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
23		Other	All Other emissions	Other