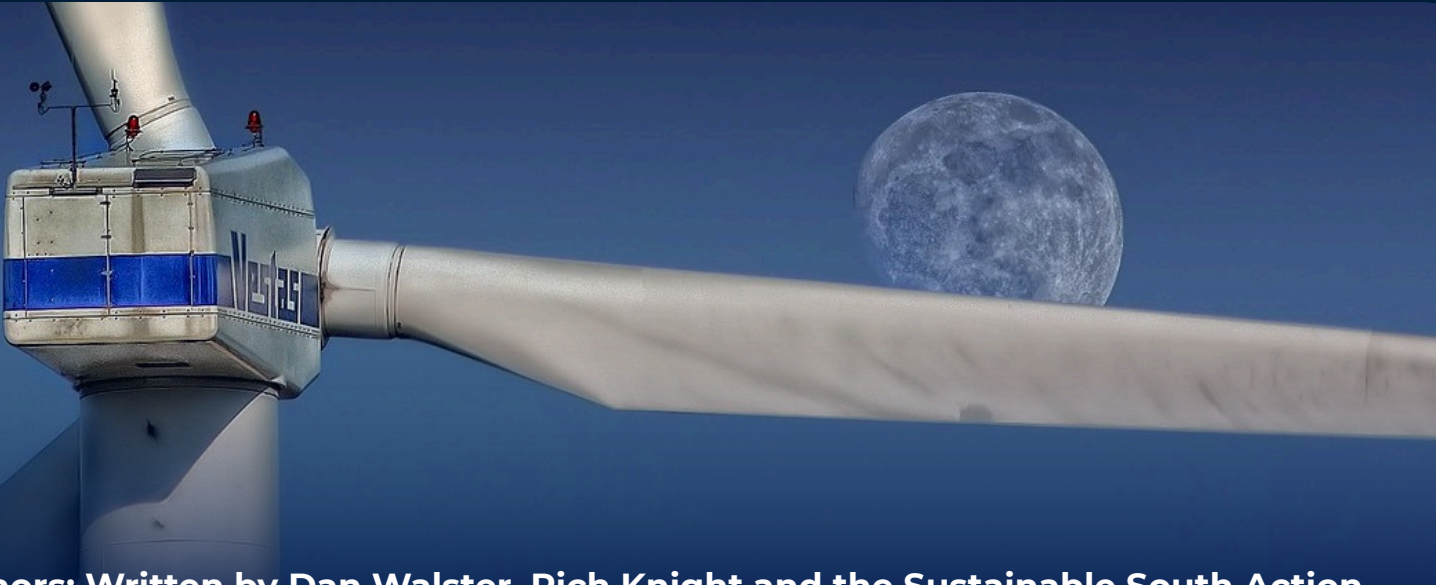




SUSTAINABLE SOUTH
BUSINESS SOUTH

Introduction to Scope 1,2 and 3 Emissions



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The Sustainable South Action Group has a strategic commitment to promote good sustainable practice within the Central South Region. This document has been compiled as a guidance document in support of one of our KPI's, Net Zero Initiatives, as we look to implement and promote practices to reduce carbon emissions within business operations.

Why?

This document has been designed to help organisations across the region to understand how, what and why to record in order to track their Scope 1,2 and 3 emissions, primarily targeting SME's and subcontractors.

Using this document as a practical framework for tracking Scope 1,2 and 3 emissions enables organisations to understand their carbon footprint, identify reduction opportunities and contribute meaningfully to the region and afar's net zero ambitions. By embedding these practices into everyday operations, businesses not only comply with evolving regulatory and client expectations but also demonstrate leadership in building a more sustainable future for the South.

What?

Scope 1 Emissions

Scope 1 Emissions refer to the direct emissions that originate from owned or controlled sources by an organisation. Sources are deemed direct because the emissions are released on-site or through assets under the firm's operational control.

Scope 2 Emissions

Scope 2 Emissions are indirect emissions resulting from the consumption of purchased energy. Despite the emissions occurring at the site of the energy generation, they attribute to the organisation that consumes the energy.

Scope 3 Emissions

Scope 3 Emissions are all indirect emissions that are outside of the direct control of the organisation. These emissions can be complicated to quantify if using an extensive supply chain.

When?

SMEs can track Scope 1, 2, and 3 emissions on a yearly basis, which can be aligned with the business's chosen reporting period—such as its financial year or another consistent 12-month cycle. This flexibility allows SMEs to integrate emissions monitoring into existing workflows without the need for complex restructuring. By selecting a fixed annual timeframe that suits their operations, SMEs can simplify data collection, improve year-on-year comparisons, and align sustainability reporting with other business metrics. This approach also supports subcontractor engagement which will aim to foster a culture of accountability and continuous improvement across the supply chain.

Scope 1 examples:

Scope 1 Emission

Example

How to collect data

On-site fuel combustion

Identify all direct fuel-burning sources (boilers / generators)

Record fuel purchase invoices and Meter readings.

Company owned vehicle fleets

Identify all company owned vehicles

Record fuel consumption and distance travelled in vehicles

Industrial Processes

On-site waste treatment or incineration Chemical reactions in manufacturing

Record the type and quantity of waste treated or incinerated (e.g. tonnes of wood, plastic, or mixed waste). Track raw material used in chemical processes.



Scope 2 examples:

Scope 2 Emission

Example

How to collect data

Purchased Electricity

Construction Site Cabin with a temporary connection from the local grid

Collect energy consumption data from utility bills / kilowatt - hours

Purchased Heat or Steam

Construction Site Cabin with a temporary connection to a heating network

Collect energy consumption data from utility bills

Purchased Cooling

Construction Site Cabin installed with a portable air conditioning unit with a temporary grid connection.

Collect energy consumption data from utility bills

Scope 3 examples:

Scope 3 Emission

Example

How to collect data

Embodied Carbon in materials

Procured materials (concrete, steel, timber, insulation)

Record amount of material used and view data sheets.

Supply Chain Emissions

Emissions from transporting materials to site

Create a map of supply chain. Ask sub-contractors to provide data

Business Travel

Privately owned vehicles used for work purposes.

Record fuel consumption & distance travelled in vehicles.

Product Transportation

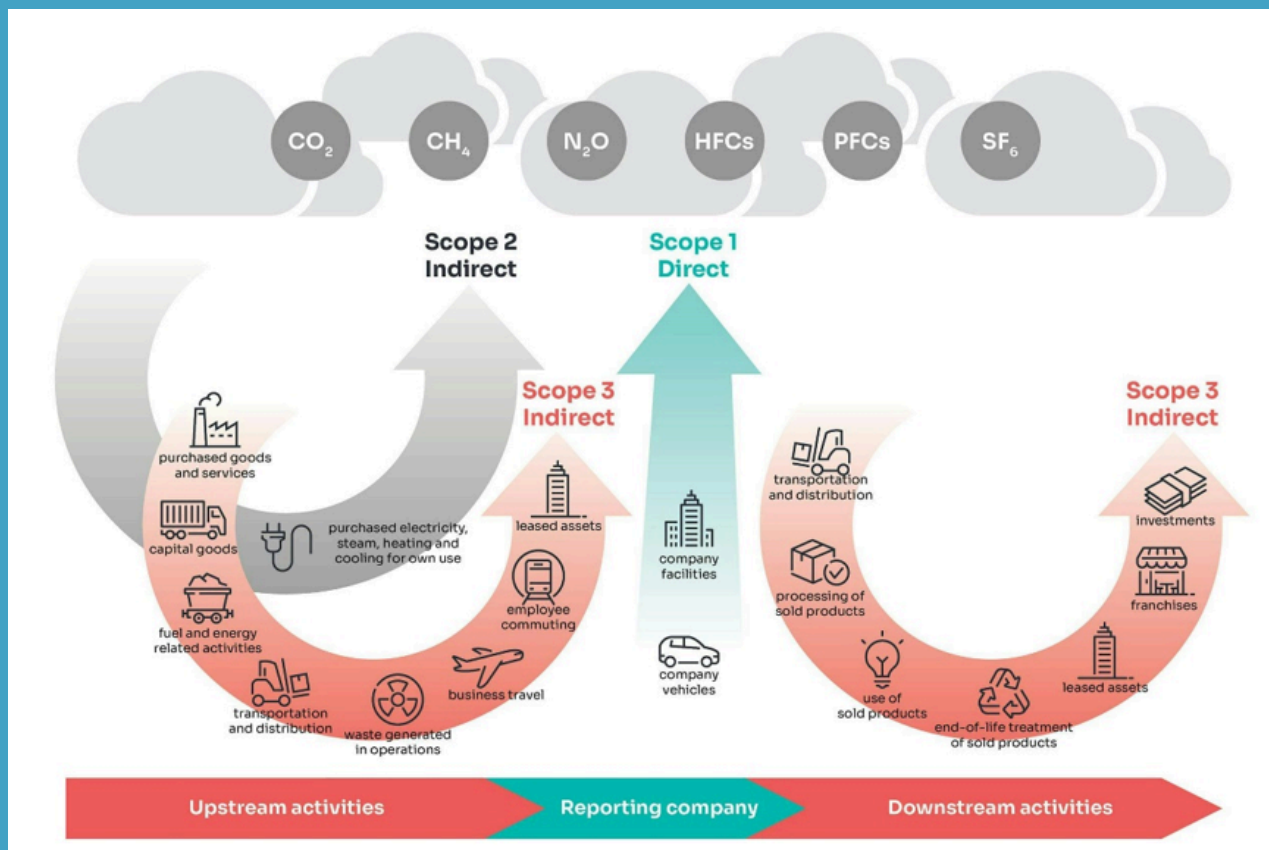
Use of a third-party distribution network.

Record fuel consumption & distance travelled in vehicles.

Leased Assets

Anything in which your company leases.

Various.



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