

【欧州】 【Common】

Common - Scope 3 emissions: Reporting Scope 3 emissions of the upstream and downstream transportation and distribution and employee commuting in the EU

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【概要 : Summary】

The EU is moving towards stricter reporting requirements for Scope 3 emissions, including those from upstream and downstream transportation, distribution, and commuting of employees, as corporate sustainability is coming into focus under the Corporate Sustainability Reporting Directive (CSRD). Starting from 2025, large entities in the EU with more than 500 employees and non-EU companies with significant operations in the region will be required to collect data from their value chain, and report annually their Scope 3 emissions.

However, the data collection for the reporting of Scope 3 emissions including upstream and downstream transportation and distribution as well as the commuting emissions can be challenging for companies as it is time-consuming, complex and prone to errors. Therefore, the CountEmissionsEU initiative could assist companies by providing standardized tools and methodologies for accurate reporting of transport-related Scope 3 emissions.

Carbon accounting platforms and services will be increasingly important for entities to manage the accounting of Scope 3 emissions.

【記事 : Article】

1. Upstream and downstream transportation and distribution, and employee commuting

Scope 3 emissions include all indirect GHG emissions generated in a company's value chain, and they can account for over 90% of a company's total GHG emissions (T&E 2022, Aligned Incentives 2024). In 2011, the GHG Protocol, an initiative of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), published the "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" as a calculation standard for an organization's overall supply chain emissions (GHG Protocol 2013, GHG Protocol n.d.a). The GHG Protocol's Scope 3 Standard is still the only internationally accepted method for assessing the Scope 3 emissions (GHG Protocol n.d.b, PlanA n.d).

Based on the GHG Protocol's definitions, transportation related Scope 3 emissions in a company's value chain include upstream transportation and distribution (Category 4), downstream transportation and distribution (category 9) and employee commuting (category 7), besides business trips (category 6) (GHG Protocol 2013). The emissions of transportation and distribution activities can cover all modes of transport, including air, rail, road, maritime transport and storage of purchased

products in warehouses, distribution centers, and retail facilities (GHG Protocol 2013, Carbon analytics n.d.). Upstream transportation and distribution emissions under category 4 refer to emissions of products purchased by the reporting company and include multi-modal shipping with multiple carriers in the delivery of such purchased products (GHG Protocol 2013, Wajon/Farbstein 2024). It also includes transportation and distribution services of third-parties for products purchased by the reporting company, either directly or through an intermediary, including in- and outbound logistics, third-party transportation and distribution between a company's own facilities (GHG Protocol 2013).

Scope 3 emissions of transportation and distribution of products sold by the reporting company, e.g. between the reporting company's operations and the end consumer, including retail and storage in vehicles and facilities not owned or controlled by the reporting company are defined as category 9 downstream transportation and distribution Scope 3 emissions (GHG Protocol 2013, Wajon/Farbstein 2024). Furthermore, category 7 Scope 3 emissions relate to employee commuting and includes emissions deriving from employees commuting between their homes and their worksites, located in entities and facilities owned, operated, or leased by the reporting company (GHG Protocol 2013).

In 2022, the EU's 197 million employed people aged 15–64 years had an average commuting of 48 kilometers per day, and more than 12.5 million employees (6.4% of all employed) commuted to work from one region to another within their country of residence (Eurostat 2023). Several German regions, including Brandenburg, Arnsberg and Lüneburg, along with Pest in Hungary and Niederösterreich in Austria recorded the most employed people commuting to a different region to work (Eurostat 2023). However, since more

than a third of jobs in the EU could be done from home, teleworking should be encouraged by employers to reduce these category 7 Scope 3 emissions. Working at home three days a week could reduce a household's fuel bill by around EUR 35 a month, even after considering the increased energy use at home (IEA 2022). Accordingly, the EU's introduction of a mandatory Scope 3 emission reporting under the CSRD (Directive 2022/2464) presents an important opportunity to transform a company's commuting practices and embrace sustainable alternatives like the use public transport or remote work arrangements (Kintojoin n.d.).

2. Scope 3 emission reporting in the EU

Currently, around 2 500 large EU companies disclose environmental and social information regularly, but there is evidence that the companies' sustainability reports are insufficient as they often omit information on the Scope 3 emissions. Therefore, in the EU, the Corporate Sustainability Reporting Directive (CSRD) (Directive 2022/2464) introduces mandatory reporting of Scope 3 emissions, beginning in the 2024 financial year for reports to be published in 2025 (European Commission n.d.a, Directive (EU) 2022/2464). The CSRD will expand the scope of companies required to report on sustainability, including Scope 3 emissions, and mandatory reporting will apply to large public-interest entities with more than 500 employees of all sectors, including listed companies as well as some unlisted companies, designated by Member States (European Commission 2024b, Bernoville 2024). Some non-EU companies will also have to report if they generate over EUR 150 million on the EU market (European Commission n.d.a, 2023b).

Companies will need to disclose comprehensive data on their environmental impact, including Scope 3 emissions related to transportation and distribution. This includes emissions from

third-party logistics, warehousing, and distribution centers, as well as the final transportation of products to customers (Directive (EU) 2022/2464, European Commission 2023b). Companies may use international, European or national guidelines (European Commission 2024b). However, information reported under the CSRD will be subject to audits to ensure the accuracy and reliability of their Scope 3 emissions data.

Besides the CSRD, the EU Taxonomy Regulation (Regulation (EU) 2020/852) provides a classification system to determine whether an economic activity is environmentally sustainable and aligned with a net zero trajectory by 2050 (European Commission n.d.b). For companies to claim alignment with the Taxonomy, they must assess and report on significant GHG emissions, including Scope 3 emissions of their value chain, including transportation and distribution emissions. The reporting under CSRD is expected to be aligned with the EU Taxonomy requirements under Regulation (EU) 2020/852.

On 31 July 2023, the European Commission adopted the European Sustainability Reporting Standards (ESRS) (Commission Delegated Regulation (EU) 2023/2772) for use by all companies subject to the CSRD (European Commission 2023a). The ESRS are developed by the European Financial Reporting Advisory Group (EFRAG) to support the implementation of the CSRD, presenting a structured approach and detailed guidance on how companies should report their Scope 3 emissions (European Commission 2023a).

ESRS 1 (“General Requirements”) sets general principles to reporting to ESRS and clarifies the requirements for CSRD compliance.

ESRS 2 on “General Disclosures” specify essential information for preparing a sustainability statement and is mandatory for all companies under the CSRD scope (European Commission 2023b).

The two-year postponement to 30 June 2026 for the Commission to adopt a sector-specific ESRS will allow companies to focus on the first set of ESRS (Directive (EU) 2024/1306, European Parliament 2024a, Council of the EU 2024).

3. Calculating emissions from upstream and downstream transportation and distribution

When preparing their Scope 3 emission report, companies should screen their total Scope 3 GHG emissions based on the 15 Scope 3 categories of the GHG Protocol Corporate Standard and GHG Protocol Corporate Value Chain (Scope 3) or based on categories of EN ISO 14064-1:2018 (Commission Delegated Regulation (EU) 2023/2772). The choice of method depends on the company’s value chain, among others (brightest n.d.).

Regarding the selection of calculation method for scope 3 emissions from transportation, the GHG Protocol (2013) recommends three different methods including the fuel-based method, distance-based method and spend-based method. The Fuel-based method involves determining fuel consumption and applying emission factors.

For transportation, the fuel-based method should be used when companies can obtain data for fuel use from transport providers and, if applicable, refrigerant leakage due to refrigeration of products from vehicle fleets like trucks, trains, planes, vessels (GHG Protocol 2013). The fuel-based method is best applied if the vehicle exclusively ships the reporting company’s purchased goods and it is more accurate than the distance-based method because fuel consumption is directly related to emissions and therefore more reliable (GHG Protocol 2013).

The distance-based method multiplies the distance traveled by the mass of goods and relevant emission factors and is most useful, when fuel data is unavailable, or when shipments are smaller than an entire vehicle or vessel (GHG Protocol 2013).

The Spend-based method is recommended when neither fuel nor distance data is available (GHG Protocol 2013).

To calculate the CO₂ emissions deriving from transportation with trucks, the distance the truck travelled is multiplied by the fuel consumption. Then, the total fuel used is multiplied by the CO₂ emission factor for the type of fuel the truck uses, giving the total CO₂ emissions (Mathers 2015).

Regarding CO₂ emissions from ground/air travel, they are calculated by multiplying the distance a shipment has traveled (D) times the weight of the shipment (W) times the transportation mode's specific emissions factor (EF) (Sifted n.d.).

4. Calculating emissions from employee commuting (Scope 3 Category 7)

The Scope 3 emissions from employee commuting refer to the emissions from the transportation of employees between their homes and their place of work (GHG Protocol 2013, PlanA n.d.). Companies may include in their report the emissions of employees of other relevant entities like franchises or outsourced operations, as well as consultants, contractors, and other individuals who are not employees of the company, but commute to facilities owned and operated by the reporting company (GHG Protocol 2013). The Scope 3 emissions from employees commuting can include emissions from various modes of transportation, such as personal vehicles, public transit, carpooling, and other forms of commuting. Although these emissions are indirect and not owned or directly controlled by the reporting company, these GHG emissions are a consequence of its operations, which need to be reported under the CSRD.

To accurately account for these emissions, companies must gather data regarding their employees' commuting habits, the modes of transportation used, and the distances travelled. The GHG emissions are then

calculated using appropriate emission factors for the various modes of transport, provided by national environmental agencies or international bodies like the Intergovernmental Panel on Climate Change (IPCC) (PlanA n.d.).

Companies could use the fuel-based method, the distance-based method or the average-data method as calculation method for Scope 3 emissions from employee commuting (GHG Protocol 2013).

5. The CountEmissionsEU for accounting GHG emissions of transport services

Launched under the Greening Freight Transport package, the CountEmissionsEU (COM (2023) 441 final) initiative aims to establish a standardized framework for quantifying GHG emissions across all transport modes in the EU (Council of the EU 2023). CountEmissionsEU applies to entities providing or organizing freight and passenger transport services in the EU, using the European version of EN ISO 14083:2023 as its reference methodology (COM/2023/441 final). It will establish rules for accounting GHG emissions, particularly in multimodal transport, and will introduce an EU database of default GHG emission values to improve data comparability (European Parliament 2023, European Commission 2023c). It will also introduce a reliable verification system for the information on GHG emissions generated from transport services (European Parliament 2023). It could enable businesses and customers to choose more sustainable transport options and help to avoid greenwashing (European Parliament 2024d, Antolini 2024).

Considering the approaches suggested by GHG Protocol (2013), and the data sources needed for the companies' reporting of Scope 3 emission under the CSRD, the EU's CountEmissionsEU initiative could be a key resource for obtaining necessary data related to transportation in the categories 4 and 9 of Scope 3 emissions that also need to be reported under the CSRD.

Although the CSRD and CountEmissionsEU differ in their scope, the standardized methodology from CountEmissionsEU could support companies' broader sustainability reporting under the CSRD regarding the calculation of GHG emissions for transport services, as the standardised GHG emissions calculations under CountEmissionsEU could facilitate an accurate, standardized GHG reporting, aligned with the CSRD's objectives (European Parliament 2024c, COM/2023/441 final).

6. Carbon accounting platforms and providers

Since the calculation of Scope 3 emissions is becoming mandatory for EU and non-EU companies defined under the CSRD by 2025, businesses are increasingly challenged with calculating their Scope 3 emissions, which is time-consuming, complex and prone to human error (Wajon/Farbstein 2024, Normative n.d.).

To manage these emissions effectively, companies must use standardized frameworks like the GHG Protocol, and carbon accounting software and platforms offer a comprehensive, automated approach to measure and reduce emissions in a company's value chain (Wajon/Farbstein 2024, Akkermans 2024). Carbon accounting software, platforms and services enable a company to measure, analyze and manage the reporting of Scope 3 emissions in transparent and efficient way, although it does come at associated costs of up to €250.000, excluding implementation fees, according to Akkermans (2024). The following non-exhaustive list of services gives an overview of possible solutions for Scope 3 emission accounting.

"Sweep" offers a graduated model, which is well suited to organizations of all sizes with different levels of data maturity for tracking Scope 3 emissions (Sweep 2024).

"Watershed" offers sustainability tools and clients include FedEx, BlackRock, Spotify and Walmart (Sweep 2024, Akkermans 2024).

"Microsoft Sustainability Cloud" is a growing

set of ESG capabilities for sustainability progress and business growth (Akkermans 2024).

"Normative" provides a free carbon calculator for smaller suppliers, among others (Sweep 2024). Clients include Hertz, Topps Tiles, Flying Tiger Copenhagen and Hitachi (Sweep 2024, Akkermans 2024).

"Coolset" automated carbon accounting software helps businesses with their accounting of Scope 1, 2 and 3, and offers solutions for EU CSRD compliance (Akkermans 2024).

"Pledge" provides tools and infrastructure to measure, report, and offset emissions, focusing especially on transportation and logistics companies to calculate emissions from freight and other logistics operations (Akkermans 2024). With numerous platforms available, the selection of a suitable carbon accounting software can be a decisive factor for an entity in the accounting, reporting and reduction of Scope 3 emissions.

7. Conclusion and considerations

The accurate reporting of Scope 3 emissions, especially those related to transportation and distribution, poses significant challenges to companies as they must gather emissions data from third-party logistics providers, suppliers, and distributors, requiring robust systems for data exchange and collaboration across their value chain. Since the CSRD mandates the use of standardized reporting formats and methodologies, the CountEmissionsEU initiative could provide a useful framework for measuring and reporting of emissions from transportation by harmonising the calculation across the EU.

Due to the complexity of the Scope 3 emissions accounting, the carbon accounting platforms and providers are increasingly important for companies to meet the regulatory requirements of reporting their Scope 3 emissions in the EU. Under the CSRD, the companies are expected not only to report their Scope 3 emissions but also

to achieve a GHG emission reduction and sustainability targets for their businesses. However, if the CSRD will not lead to a meaningful reduction of Scope 3 emissions in the companies' value chains, it can be expected that the EU will introduce more direct regulatory measures, including mandatory reduction targets for companies or an expansion of existing carbon pricing mechanisms like the EU-ETS, which currently primarily covers Scope 1 emissions from direct GHG emissions of industry, transport sectors and others. A possible future expansion of the EU-ETS to cover Scope 3 emissions from the companies' value chain would force companies to account for the carbon costs of their supply chains and product life cycles. Such stricter sector-specific regulations to reduce Scope 3 emissions, enhanced penalties for non-compliance, and stronger incentives for sustainable practices would serve the overarching goal to ensure that companies not only report their Scope 3 emissions but also take concrete steps to reduce them in alignment with the European Green Deal, towards reaching the EU's broader climate objective of net-zero emissions by 2050.

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