Corporate Carbon Emissions

Type	Standards or Governance	Definition
Scope 1	WRI/WBCSD GHG Protocol	from direct result of burning fossil fuels, e.g. when transporting goods in a lorry that runs on diesel
Scope 2	WRI/WBCSD GHG Protocol	not directly from the company or organisation, but caused by an energy provider burning fossil fuels to provide, for example, energy that the company buys
Scope 3	WRI/WBCSD GHG Protocol	all other emissions that result from the company or organisation's activities but aren't in scope 1 or 2, e.g. an oil company includes emissions from combustion of the oil it sells in its own scope 3, although they are also another company's scope 1 emissions. Many sub-types.
Scope 4 / Avoided	ISO, also CDP	prevented or reduced due to a company's products, services, or activities. Addresses the positive impact of a company's products or services, e.g. bike-sharing company counts avoided emissions from car travel
Scope 5 / Removed	Proposed	physical removal of atmospheric CO_2 through human action
Facilitated Emissions	SBTi, CDP, TCFD, PCAF	mainly in the financial sector (banks, asset managers, and insurers) who facilitate emissions through lending, investment & underwriting, particularly fossil fuel industry. See also scope 3.15
Upstream Emissions	Implied	Occur before the company's operations, including capital, energy, transportation, waste, purchases, leasing
Downstream Emissions	Implied	Occur after a company's operations, linked to how a company's products are distributed, used, and disposed of

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